BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

FELIX P. CAMACHO
GOVERNOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

BERTHA M. DUENAS
DIRECTOR

DEC 15 2008

The Honorable Judith Won Pat
Speaker
I Mina'Bente Nuebi Na Liheslaturan Guåhan
Twenty-Ninth Guam Legislature
155 Hesler Place
Hagåtñå, Guam 96910

Dear Speaker Won Pat:

Attached is the monthly comparative revenues and expenditures report as of November 2008 pursuant to §4109 (c) (3) of Title 5 GCA. The report includes preliminary revenue and expenditure totals for the months of October 2008 through November 2008. These reports will be posted shortly on our website.

Should you have any questions, please do not hesitate to call me.

Sincerely,

BERTHA M. DUENAS

Attachment(s)

cc: Chairman, Committee of Finance, Taxation,
Commerce, and Economic Development
Office of the Public Auditor

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	A Pursuant to PL 29-113 Chapter I Section 2*	B Actual for the Month of November 2008**	C Actual Cumulative November 2008**	(C - A) Actual to date vs. Adopted
GENERAL FUND REVENUES	**AMOUNT**		**AMOUNT**	
A. TAXES				
Income Tax				
Corporate	104,039,979	1,435,147	7,531,494	(96,508,485)
Individual	77,505,105	1,080,885	11,495,483	(66,009,622)
Withholding Taxes, Interest and Penalties	174,329,231	10,087,422	26,627,319	(147,701,912)
Provision for Tax Refund	(88,600,000)	(3,653,067)	(9,265,228)	79,334,772
TOTAL INCOME TAXES	**267,274,315**	**8,950,387**	**36,389,068**	**(230,885,247)**
Gross Receipts Tax	197,599,805	15,236,521	30,783,172	(166,816,633)
TOTAL TAXES	**464,874,120**	**24,186,908**	**67,172,240**	**(397,701,880)**
B. FEDERAL SOURCES	**48,351,222**	**3,396,957**	**6,898,250**	**(41,452,972)**
C. USE OF MONEY AND PROPERTY	**3,293,486**	**17,007**	**82,285**	**(3,211,201)**
D. LICENSES, FEES AND PERMITS	**3,248,507**	**119,810**	**196,084**	**(3,052,423)**
E. DEPARTMENT CHARGES	**954,462**	**79,601**	**207,648**	**(746,814)**
TOTAL GENERAL FUND REVENUE	**520,721,797**	**27,800,283**	**74,556,507**	**(446,165,290)**

Certified By:

DEC 15 2008

Bertha M. Duenas, Director, BBMR — Date

Lourdes M. Perez, Director, DOA — 12/15/08 Date

for Artemio B. Illagan, Director, DRT — 12/15/08 Date

*Provided by BBMR pursuant to PL 29-113.
**Preliminary numbers provided by DOA & DRT, run date as of 12/12/2008.

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Government Of Guam
Combined Comparative Statement Of Revenues
General Fund
November 30, 2008 & 2007

	For the Months			Year-To-Date		
	November, 2008	November, 2007	Increase (Decrease)	Fiscal Year 2009	Fiscal Year 2008	Increase (Decrease)
Income taxes:						
Individual	$1,080,885	$3,127,142	($2,046,257)	$11,495,483	$8,161,837	$3,333,646
Corporation	1,435,147	1,618,318	(183,171)	7,531,494	4,180,779	3,350,715
Withholding	9,761,263	13,256,132	(3,494,868)	25,979,766	28,042,627	(2,062,862)
Withholding - COLA	0	2,384	(2,384)	2,923	2,384	539
Interest & penalties	326,159	110,127	216,031	644,630	278,674	365,955
Provision for refunds	(3,653,067)	(3,150,650)	(502,417)	(9,265,228)	(8,325,280)	(939,948)
Total Income Taxes	8,950,386	14,963,452	(6,013,066)	36,389,067	32,341,021	4,048,046
Business privilege taxes:						
Gross Receipts Taxes	14,978,036	14,006,714	971,322	30,299,439	28,741,379	1,558,060
Other Taxes:						
Admissions tax	150	200	(50)	588	650	(63)
Use tax	258,335	224,909	33,426	483,145	466,473	16,672
Total Business Privilege Taxes	15,236,521	14,231,822	1,004,699	30,783,172	29,208,502	1,574,670
Total Licenses, Fees & Permits	119,810	81,468	38,342	196,084	185,667	10,417
Total Use of Money & Property	17,007	19,093	(2,085)	82,285	49,203	33,082
Federal Sources:						
Section 30	3,239,114	3,352,102	(112,988)	6,478,229	6,704,205	(225,976)
Immigration fees	132,310	150,630	(18,320)	376,645	431,954	(55,309)
Indirect cost recovery	25,533	14,004	11,529	43,377	52,309	(8,932)
Total Federal Sources	3,396,957	3,516,736	(119,779)	6,898,250	7,188,468	(290,218)
Department Charges:						
Agriculture	200	260	(60)	580	568	12
Police & corrections	0	0	0	0	1,177	(1,177)
Public works	1,950	2,087	(137)	4,945	3,699	1,246
Public health	12,405	12,477	(73)	28,791	28,648	142
Commerce	17,611	11,228	6,383	55,637	23,890	31,747
Other charges	47,436	54,022	(6,587)	117,696	123,028	(5,332)
Total Department Charges	79,601	80,074	(473)	207,648	181,011	26,638
TOTAL GENERAL FUND REVENUES	$27,800,283	$32,892,646	($5,092,363)	$74,556,507	$69,153,872	$5,402,635

Note:

[1]Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2008 Refunds & Section 30 is prorated for 12 months.

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Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Two Months Ended November 30, 2008

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	$2,029,578	$1,080,885	($948,693)	$8,123,664	$11,495,483	$3,371,819
Corporation	1,245,395	1,435,147	189,752	4,633,840	7,531,494	2,897,654
Withholding	12,991,051	9,761,263	(3,229,788)	26,777,019	25,979,766	(797,253)
Withholding - COLA	2,380	0	(2,380)	11,040	2,923	(8,117)
Interest & penalties	110,110	326,159	216,049	278,630	644,630	366,000
Provision for refunds	(3,653,067)	(3,653,067)	0	(9,265,228)	(9,265,228)	0
Total Income Taxes	12,725,447	8,950,386	(3,775,061)	30,558,965	36,389,067	5,830,102
Business privilege taxes:						
Gross Receipts Taxes	15,001,428	14,978,036	(23,392)	30,668,354	30,299,439	(368,915)
Other Taxes:						
Admissions tax	200	150	(50)	650	588	(63)
Use tax	139,888	258,335	118,447	291,360	483,145	191,785
Total Business Privilege Taxes	15,141,516	15,236,521	95,005	30,960,364	30,783,172	(177,192)
Total Licenses, Fees & Permits	72,218	119,810	47,592	128,420	196,084	67,664
Total Use of Money & Property	54,945	17,007	(37,938)	88,768	82,285	(6,483)
Federal Sources:						
Section 30	3,505,609	3,239,114	(266,495)	7,005,096	6,478,229	(526,867)
Immigration fees	221,404	132,310	(89,094)	454,763	376,645	(78,118)
Indirect cost recovery	22,959	25,533	2,574	119,268	43,377	(75,891)
Total Federal Sources	3,749,972	3,396,957	(353,015)	7,579,127	6,898,250	(680,877)
Department Charges:						
Agriculture	299	200	(99)	515	580	65
Police & corrections	0	0	0	826	0	(826)
Public works	2,399	1,950	(449)	3,532	4,945	1,413
Public health	14,342	12,405	(1,938)	25,696	28,791	3,095
Commerce	12,906	17,611	4,705	21,796	55,637	33,841
Other charges	62,096	47,436	(14,661)	112,994	117,696	4,702
Total Department Charges	92,042	79,601	(12,441)	165,359	207,648	42,289
TOTAL GENERAL FUND REVENUES	$31,836,140	$27,800,283	($4,035,857)	$69,481,003	$74,556,507	$5,075,504

Note:

[1]Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2008 Refunds & Section 30 is prorated for 12 months.

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Government Of Guam
Combined Comparative Statement Of Revenues
General Fund
October 31, 2008 & 2007

	For the Months			Year-To-Date		
	October, 2008	October, 2007	Increase (Decrease)	Fiscal Year 2009	Fiscal Year 2008	Increase (Decrease)
Income taxes:						
Individual	$10,414,598	$5,034,695	$5,379,903	$10,414,598	$5,034,695	$5,379,903
Corporation	6,096,347	2,562,461	3,533,886	6,096,347	2,562,461	3,533,886
Withholding	16,218,502	14,786,496	1,432,007	16,218,502	14,786,496	1,432,007
Withholding - COLA	2,923	0	2,923	2,923	0	2,923
Interest & penalties	318,471	168,547	149,924	318,471	168,547	149,924
Provision for refunds	(5,612,161)	(5,174,630)	(437,531)	(5,612,161)	(5,174,630)	(437,531)
Total Income Taxes	27,438,681	17,377,569	10,061,112	27,438,681	17,377,569	10,061,112
Business privilege taxes:						
Gross Receipts Taxes	15,321,403	14,734,665	586,738	15,321,403	14,734,665	586,738
Other Taxes:						
Admissions tax	438	450	(13)	438	450	(13)
Use tax	224,811	241,565	(16,754)	224,811	241,565	(16,754)
Total Business Privilege Taxes	15,546,651	14,976,680	569,971	15,546,651	14,976,680	569,971
Total Licenses, Fees & Permits	76,274	104,199	(27,924)	76,274	104,199	(27,924)
Total Use of Money & Property	65,277	30,110	35,167	65,277	30,110	35,167
Federal Sources:						
Section 30	3,239,114	3,352,102	(112,988)	3,239,114	3,352,102	(112,988)
Immigration fees	244,335	281,324	(36,989)	244,335	281,324	(36,989)
Indirect cost recovery	17,844	38,305	(20,462)	17,844	38,305	(20,462)
Total Federal Sources	3,501,293	3,671,732	(170,439)	3,501,293	3,671,732	(170,439)
Department Charges:						
Agriculture	380	308	72	380	308	72
Police & corrections	0	1,177	(1,177)	0	1,177	(1,177)
Public works	2,995	1,612	1,383	2,995	1,612	1,383
Public health	16,386	16,171	215	16,386	16,171	215
Commerce	38,026	12,662	25,364	38,026	12,662	25,364
Other charges	70,260	69,006	1,255	70,260	69,006	1,255
Total Department Charges	128,047	100,936	27,111	128,047	100,936	27,111
TOTAL GENERAL FUND REVENUES	$46,756,224	$36,261,226	$10,494,998	$46,756,224	$36,261,226	$10,494,998

Note:

[1]Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2008 Refunds & Section 30 is prorated for 12 months.

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Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
One Month Ended October 31, 2008

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	$6,094,086	$10,414,598	$4,320,512	$6,094,086	$10,414,598	$4,320,512
Corporation	3,388,445	6,096,347	2,707,902	3,388,445	6,096,347	2,707,902
Withholding	13,785,968	16,218,502	2,432,534	13,785,968	16,218,502	2,432,534
Withholding - COLA	8,660	2,923	(5,737)	8,660	2,923	(5,737)
Interest & penalties	168,520	318,471	149,951	168,520	318,471	149,951
Provision for refunds	(5,612,161)	(5,612,161)	0	(5,612,161)	(5,612,161)	0
Total Income Taxes	17,833,518	27,438,681	9,605,163	17,833,518	27,438,681	9,605,163
Business privilege taxes:						
Gross Receipts Taxes	15,666,926	15,321,403	(345,523)	15,666,926	15,321,403	(345,523)
Other Taxes:						
Admissions tax	450	438	(13)	450	438	(13)
Use tax	151,472	224,811	73,339	151,472	224,811	73,339
Total Business Privilege Taxes	15,818,848	15,546,651	(272,197)	15,818,848	15,546,651	(272,197)
Total Licenses, Fees & Permits	56,202	76,274	20,072	56,202	76,274	20,072
Total Use of Money & Property	33,823	65,277	31,454	33,823	65,277	31,454
Federal Sources:						
Section 30	3,499,487	3,239,114	(260,373)	3,499,487	3,239,114	(260,373)
Immigration fees	233,359	244,335	10,976	233,359	244,335	10,976
Indirect cost recovery	96,309	17,844	(78,465)	96,309	17,844	(78,465)
Total Federal Sources	3,829,155	3,501,293	(327,862)	3,829,155	3,501,293	(327,862)
Department Charges:						
Agriculture	216	380	164	216	380	164
Police & corrections	826	0	(826)	826	0	(826)
Public works	1,133	2,995	1,862	1,133	2,995	1,862
Public health	11,354	16,386	5,032	11,354	16,386	5,032
Commerce	8,890	38,026	29,136	8,890	38,026	29,136
Other charges	50,898	70,260	19,362	50,898	70,260	19,362
Total Department Charges	73,317	128,047	54,730	73,317	128,047	54,730
TOTAL GENERAL FUND REVENUES	$37,644,863	$46,756,224	$9,111,361	$37,644,863	$46,756,224	$9,111,361

Note:

[1]Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2008 Refunds & Section 30 is prorated for 12 months.

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 29-113* APPROPRIATIONS	Actual Cumulative November 2008** EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
EXECUTIVE DIRECTION			
Office of I Maga'lahen Guahan	4,914,589	949,490	3,965,099
I Segundu Na Maga'lahen Guahan	919,081	157,148	761,933
Guam State Clearinghouse	285,611	49,339	236,272
Bureau of Budget & Management Research	1,245,886	188,693	1,057,193
Civil Service Commission	715,037	151,652	563,385
Bureau of Statistics & Plans	1,031,048	154,580	876,469
Military Affairs	283,924	101,266	182,658
Public Works	9,854,817	2,217,537	7,637,280
Public Works (CONSTRUCTION OF ADDITIONAL CRYPTS IN THE MERIZO PUBLIC CEMETERY)	75,000	-	75,000
CONSTRUCTION OF ADDITIONAL CRYPTS IN THE AGAT PUBLIC CEMETERY	66,264	-	66,264
Department of Land Management	84,589	26,922	57,667
Guam Election Commission	217,613	14,143	203,470
Guam Election Commission (PAYMENT OF PRIOR YEARS RENTAL OBLIGATIONS)	230,148	-	230,148
Commission on Decolonization	175,962	25,778	150,184
Ancestral Lands Commission	229,035	39,417	189,618
Department of Veterans Affairs	245,939	36,798	209,141
Medical Referral Offices	674,121	12,297	661,824
Chamorro Land Trust Commission		-	-
Contractors License Board		-	-
Professional Engineers', Architects' and Land Surveyors'		-	-
TOTAL	21,248,664	4,125,060	17,123,604
PUBLIC SAFETY			
Guam Police Department	20,835,421	3,567,437	17,267,984
Guam Police Department Compensation of Public Safety & Law Enforcement (PL 29-105)	1,993,129	-	1,993,129
Guam Fire Department	22,009,318	3,761,601	18,247,717
Guam Fire Department Compensation of Public Safety & Law Enforcement (PL 29-105)	2,264,973	-	2,264,973
Corrections	15,795,253	4,888,877	10,906,376
Corrections Compensation of Public Safety & Law Enforcement (PL 29-105)	1,289,437	-	1,289,437
Youth Affairs	3,217,012	670,726	2,546,286
Youth Affairs Compensation of Public Safety & Law Enforcement (PL 29-105)	143,338	-	143,338
Youth Affairs Sanctuary	371,677	-	371,677
DPR - Park Patrol Div. Compensation of Public Safety & Law Enforcement (PL 29-105)	17,044	-	17,044
AGRI - Conservation Div. Compensation of Public Safety & Law Enforcement (PL 29-105)	78,755	-	78,755
Chief Medical Examiner	370,596	51,245	319,351
TOTAL	68,385,953	12,939,886	55,446,067
HOMELAND SECURITY			
Customs and Quarantine		-	-
Civil Defense		-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	13,427,490	2,679,979	10,747,511
MIP/Medicaid Program (DPH&SS)	28,424,309	2,146,871	26,277,438
Public Assistance Programs (DPH&SS)	2,120,748	584	2,120,164
Dept. of Public Health & Social Services Community Health Centers	282,528	-	282,528

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 29-113* APPROPRIATIONS	Actual Cumulative November 2008** EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
Catastrophic Illness Asst. Program (DPH&SS)		-	-
Mental Health and Substance Abuse	5,711,911	1,136,969	4,574,942
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	565,056	-	565,056
Mental Health and Substance Abuse Youth Drug & Alcohol Program	141,582	-	141,582
Guam Memorial Hospital Authority		-	-
Dept. of Integ. Services for Indiv. With Dis.	2,679,854	666,781	2,013,073
TOTAL	53,353,478	6,631,185	46,722,293
EDUCATION			
GPSS Operations	169,516,690	18,000,000	151,516,690
GPSS Textbooks (PL 29-19 Section 1 (f)(1))	2,000,000	2,000,000	-
GPSS Library Resources Fund For The Purchase of Textbooks (PL 29-102 Section 1)	800,000	-	800,000
GPSS Textbooks (PL 29-106 Section 5)	5,800,000	2,900,000	2,900,000
GPSS Outstanding Invoices for Defense Logistics/DSCP For The Child Nutrition Program (PL 29-106 Section 8)	2,971,035	2,971,035	-
GPSS Office of the Education Suruhanu	163,041	13,587	149,454
University of Guam	27,148,016	4,524,669	22,623,347
UOG Scholarships (SSFAP)	2,387,991	397,998	1,989,993
A.C. Yamashita Ed. Corps.	1,238,127	232,640	1,005,487
Guam Community College	13,278,499	2,213,084	11,065,415
Guam Public Library	1,435,991	547,789	888,202
Guam Edu. Telecom. Corp. (KGTF)	581,264	118,439	462,825
TOTAL	227,320,654	33,919,242	193,401,412
UTILITIES			
TOTAL	-	-	-
FINANCE & ADMINISTRATION			
Department of Administration	8,040,009	2,311,763	5,728,246
Government Claims Fund	94,176	-	94,176
Government Annual Single Audit	353,656	-	353,656
Training & Continuing Education of Government Public Accountants	31,549	-	31,549
CHILD IN CUSTODY - 19 GCA §5116	659,232	228,310	430,922
TOTAL	9,178,622	2,540,073	6,638,549
REVENUE & TAXATION			
Department of Revenue & Taxation	7,901,668	2,804,267	5,097,401
TOTAL	7,901,668	2,804,267	5,097,401
JUSTICE			
Department of Law	7,525,531	1,546,873	5,978,658
Department of Law Compensation of Public Safety & Law Enforcement (PL 29-105)	108,495	-	108,495
TOTAL	7,634,026	1,546,873	6,087,153
NATURAL RESOURCES			
Guam Environmental Protection Agency		-	-
Department of Agriculture	2,607,448	470,701	2,136,747
TOTAL	2,607,448	470,701	2,136,747
LABOR			

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	Pursuant to PL 29-113*	Actual Cumulative November 2008** EXPENDITURES &	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	**APPROPRIATIONS**	**ENCUMBRANCES**	**FUNDS AVAILABLE**
Worker's Compensation Fund	798,593	63,358	735,235
Department of Labor	1,252,504	448,634	803,870
Agency for Human Resources Dev. (Federal)		-	-
TOTAL	2,051,097	511,992	1,539,105
TOURISM & CULTURE			
Guam Visitors Bureau		-	-
Guam Council on the Arts and Humanities	338,394	-	338,394
Department of Chamorro Affairs	888,537	303,450	585,087
TOTAL	1,226,931	303,450	923,481
HOUSING & ECONOMIC DEVELOPMENT			
DOA Administration Housing		-	-
TOTAL	-	-	-
TRANSPORTATION		-	-
TOTAL	-	-	-
RECREATION			
Department of Parks & Recreation	3,371,028	870,392	2,500,636
TOTAL	3,371,028	870,392	2,500,636
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS			
Mayor's Council of Guam	7,078,327	1,100,285	5,978,042
Guam Legislature	6,800,000	1,133,333	5,666,667
Guam Legislature (Office of Finance and Budget)	428,567	71,428	357,139
Guam Legislature (Prior Year Obligation)	475,000	475,000	-
Unified Judiciary	19,543,645	4,245,219	15,298,426
Unified Judiciary (Compensation of Public Safety & Law Enforement pursuant to PL 29-105 Section 14)	624,529	-	624,529
Public Defender	2,750,753	474,323	2,276,430
Office of the Public Auditor	1,108,676	-	1,108,676
Retirement Fund	18,736,678	1,696,135	17,040,543
TOTAL	57,546,175	9,195,724	48,350,451
MISCELLANEOUS APPROPRIATIONS			
WERI (Guam Hydro. Survey)	192,307	16,026	176,281
WERI (Water Resource Monitoring)	163,817	27,302	136,515

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 29-113* APPROPRIATIONS	Actual Cumulative November 2008** EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
Aquaculture Development and Training Center	131,846	21,974	109,872
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	-	157,720
UOG - KPRG Ops	94,176	15,696	78,480
UOG - Hero Scholarship Program		-	-
GCC - LPN & Voc Guidance Programs	644,209	107,368	536,841
GCC - Apprenticeship Programs		-	-
Retirement (Medical Premiums)	684,000	114,000	570,000
Retirement (Judges Annuities)	454,200	75,700	378,500
Retirement (Gov./Lt. Gov. Pensions)	145,000	24,168	120,832
Judiciary - Northern Satellite Courts	931,304	155,216	776,088
Judiciary - Court Appt. Fees	659,232	200,000	459,232
Judiciary - Drug Courts	498,374	83,062	415,312
Judiciary - Family Visit. Center (Erica)		-	-
GCAHA (Guam Territorial Band)		-	-
Administration (COLA)	6,670,000	-	6,670,000
Administration (Supplemental Annuity Benefits Special Fund)	11,908,780	2,263,167	9,645,613
Off-Island Residential Treatment Fund (DOA)	959,132	766,867	192,265
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	1,036,026	288,063	747,963
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	53,079	394,296
Mayor's Council (Island-Wide Beautification)	470,921	157,916	313,005
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	329,668	-	329,668
Mayor's Council (OFFICE RENOVATIONS YIGO VICE MAYOR-$34,000 & MANGILAO VICE MAYOR - $30,020)	64,020	15,500	48,520
OPA (Procurement Appeals Div.)	163,106	7,678	155,428
Agriculture (Animal Shelter)	100,000	-	100,000
2008 General Election	331,483	-	331,483
GMHA Pharmaceutical Fund	12,140,525	931,312	11,209,213
BBMR & DOA (COSTS RELATING TO NEGOTIATING & ADMINISTERING THE INDIRECT COST RATE)	118,939	-	118,939
GUAM COMMISSION FOR EDUCATOR CERTIFICATION	165,062	-	165,062
Office of the Governor (COMRIGHT - 21 OPERATIONS)	30,473	-	30,473
UOG Center of Excellence		-	-
TOTAL	39,691,695	5,324,092	34,367,603
CONTINUING APPROPRIATIONS			
1993 General Obligation Bonds Series A		-	-
Limited Obligation Highway Refunding Bond 2001		-	-
Limited Obligation (Section 30) Bond, Series 2001A	9,823,750	-	9,823,750
Limited Obligation Infrastructure Improvement Bonds, 1997 Series A		-	-
2008 SHORT TERM FINANCING (GF/SECTION 30)	4,197,474	350,184	3,847,290
2002 Short Term Financing	1,281,818	-	1,281,818
TOTAL	15,303,042	350,184	14,952,858
GRAND TOTAL	516,820,481	81,533,121	435,287,360

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 29-113* APPROPRIATIONS	Actual Cumulative November 2008** EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE

Certified By:

Bertha M. Duenas, Director, BBMR — Date: DEC 2 2008

Lourdes M. Perez, Director, DOA — Date: 12/15/08

Artemio B. Illagan, Director, DRT — Date: 12/15/08

*Provided by BBMR pursuant to PL 29-113 with $3,901,298 placed on reserve .
**Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 12/11/2008.