

Special Fund and Authorizations

* BSF = Basic Financial Statements; TRF = NO Transfer Authority; PL36-071 Deactivate Special Revenue Funds (SRF)

As of: 19-Oct-2023

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
100	GENERAL FUND				n/a	
101	FEDERAL GRANT FUND (FEDERAL)		X		09/30/99	Federal grants	Federal grants assistance programs awarded to the Gov. Guam by US Gov. which is conditioned upon performance.	
102	GMTA				09/30/99	
103	STRIPPER WELL				09/30/99	US PL 97-377 sec.155	US PL 97-377 sec.155, the Court Case of I.S. vs. Exxon(TECA) Nos. 91-100 (Consolidated) and the care of the "In re Department of Energy Stripper Well Exemption Litigation(MDL No. 378)" Guam allocated a share of the settlement, must obtain approval from the Federal Energy Programs.	
104	EXXON OVERCHARGE				09/30/99	US PL 97-377 sec.155	US PL 97-377 sec.155, the Court Case of I.S. vs. Exxon(TECA) Nos. 91-100 (Consolidated), Guam was allocated some \$3M as its share of the settlement, must obtain approval from the Federal Energy Programs.	
105	COMMUNITY HEALTH CENTERS (FEDERAL)	X			09/30/99	10gca003 §3811	10gca003 §3811. Revolving Fund. (a) Community Health Center Revolving Fund. There is hereby established a Community Health Center Revolving Fund (Fund) to be maintained by the Administrator, Community Health Centers, of the Department of Public Health & Social Services.	The Fund shall be established and maintained in a bank account apart and separate from the General Fund or any other bank account(s) of the government of Guam , and shall not be co-mingled with, or a part of, the General Fund. All funds due or accruing to the account from whatever source(s), as provided or authorized pursuant to applicable law, inclusive of any interest, shall be deposited in the Fund in its entirety immediately upon receipt by the government of Guam.
106	DOD/DOE CONTRACT				09/30/30	Established by DOA in FY 1991	Established by DOA in FY 1991;funds accounted for by DOA under the Federal Grants Assistance Fund	
107	CANNABIS FUND				09/30/99	11gca008 §8113(d) PL35-005:2	11gca008 §8113(d)There is hereby established a fund to be known as the Cannabis Fund which shall be maintained separate and apart from any other fund of the government of Guam and shall be administered by the Department of Administration. Fifty percent (50%) of the excise tax collected or received pursuant to §8113(a) shall be deposited in the Cannabis Fund, and shall be annually allocated, and is hereby appropriated and shall be continued to be deemed appropriated as follows: (1) twenty-five percent (25%) of the Fund to the Department of Public Health and Social Services; and (2) twenty-five percent (25%) of the Fund for the following: (A) fifteen percent (15%) to the Guam Police Department for the purposes of recruiting or maintaining police officers and purchasing equipment and detection devices; (B) fifteen percent (15%) to the Guam Customs and Quarantine Agency for the purposes of recruiting or maintaining customs and quarantine officers and purchasing equipment and detection devices; (C) twenty percent (20%) to the Department of Revenue and Taxation for operations consistent with the implementation of this Act; (D) forty percent (40%) to the Guam Behavioral Health and Wellness Center substance abuse treatment, prevention, and education; and (E) ten percent (10%) to the Department of Agriculture's Conversation Officer Law Enforcement Section for the purposes of recruiting or maintaining conservation officers and purchasing equipment and detection devices. <i>(Fund 107 was formerly the "Post Fund" deactivated by PL36-071)</i> .	§8113. (The Fund) shall be maintained separate and apart from any other fund of the government of Guam and shall be administered by the Department of Administration.
109	DOE FEDERAL GRANTS FUND				09/30/20	Federal grants		
201	HOUSING REVOLVING FUND				09/30/99	04gca012 §12104b/04 GCA 11	established by 04gca012 §12104b/04 GCA 11; for the maintenance of Government of Guam housing units.	
202	STREET LIGHT FUND	X			09/30/99	16gca007 §7161(a)	16gca007 §7161(a) There is established within the Treasury of Guam a fund to be known as the Street Light Fund, which shall be maintained separate and apart from any other funds, including the General Fund of the Government and independent records and accounts shall be maintained in connection therewith. Money in the Street Light Fund shall be used to pay for the installation and operation of public street lights. All revenues deposited in the Fund are reserved for use by the Guam Power Authority for payment for operation and installation of public street lights. (e) No funds from the Street Light Fund may be expended or encumbered without an appropriation by I Liheslaturan Guåhan. Notwithstanding the provisions of Section 7161, 16 GCA, all fees deposited and maintained in the Street Light Fund shall be transferred and henceforth, deposited and maintained in the RPRF. (see Fund 623, RPRF)	
203	WILDLIFE CONSERVATION FUND	X			09/30/99	5gca063 §63130	5gca063 §63130. Wildlife Conservation Fund. (a) There is hereby established a fund to be known as the Wildlife Conservation Fund,= which shall be maintained separate and apart from any other funds of the government of Guam, and independent records and accounts shall be maintained in connection therewith. All license fees collected under this Article shall be deposited into said Fund. Deposits into said Fund shall include, but are not limited to, (1) fine payments, (2) donations and (3) permit fees. All funds collected under this Article or activities associated with the Division of Aquatic and Wildlife Resources shall be deposited into the Fund. The Chief of the Division of Aquatic and Wildlife Resources shall account for the license fees, permit fees, payment of fines and donation separately.	
204	SUMMER SCHOOL FUND				09/30/04	17gca006 §6119	17gca006 §6119. Summer School Fund. There is hereby established a Summer School Fund for the deposit of fees collected from students enrolled in the Summer School Program, and into which shall be deposited such fees to be subsequently appropriated by I Liheslaturan Guåhan [Guam Legislature] for the operation of the Summer School Program.	
205	TERRITORIAL EDUCATION FACILITY	X			09/30/99	05gca022 § 22425	05gca022 § 22425. General Obligation Bonds for Certain Capital Projects, Including Certain Educational Facilities Projects, and for Certain General Fund Expenses. (l) Territorial Educational Facilities Fund. There is continued in existence, separate and apart from other funds of the government of Guam, a fund known as the 'Territorial Educational Facilities Fund' (the TEF Fund). The TEF Fund shall not be commingled with the General Fund or any other fund of the government of Guam.	The TEF Fund shall be held in an account or accounts at a Guam financial institution or institutions separate and apart from all other accounts and funds of the government of Guam.
206	TOURIST ATTRACTION (Hotel Occupancy Tax)	X			09/30/99	11gca030 §30107	11gca030 §30107. Creation of Tourist Attraction Fund. There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the Tourist Attraction Fund (hereinafter TAF). The TAF shall not be commingled with the General Fund and shall be kept in a separate bank account. All proceeds from taxes collected under this Chapter shall be deposited in the TAF and shall be expended exclusively for purposes authorized in §9107 and §9113 of Title 12, Guam Code Annotated.	The TAF shall not be commingled with the General Fund and shall be kept in a separate bank account.
207	VETERANS BONUS				09/30/04	PL 20-196/21-86	created by PL 20-196/21-86 (13-77,14-126,15-119 Title 11 chap 5)	
208	TERRITORIAL HIGHWAY	X			09/30/99	5gca54 §54102	5gca54 §54102. Territorial Highway Fund. (a) For the purpose of securing the for the entire Territory proper maintenance and construction of existing highways, including roads and city and village streets and for implementing all highway-safety related plans, programs and projects, there is hereby established a fund to be known as the Territorial Highway Fund, which fund to be maintained separate and apart from any other funds of the government of Guam, and independent records shall be kept in connection therewith.	

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209	CUSTOMS,AGRIC & QUARANTN INSP	X			09/30/99	5gca073 §73149-§73152	5gca073 §73149-§73152. The overtime fund was established by PL 16-111 to account for funds collected from charges for services of customs and Quarantine Officers. Later, repealed by PL 23-46 and all monies remaining in the Customs and Quarantine Overtime Fund reverted to the Customs, Agriculture and Quarantine Inspection Services Fund. This fund will receive inspection services charges. Customs Inspection Fund was established by PL 20-25 for use in the enforcement of Chapter II, Title XLIV of the Government Code, and to collect fines levied under sec 47141, it was repealed by PL 23-128	There is hereby created, separate and apart from other funds of the government of Guam, a fund to be known as the "Customs, Agriculture, and Quarantine Inspection Services Fund (hereinafter Athe Fund)". The Fund shall not be commingled with the General Fund and shall be kept in a separate bank account.
210	LAND FOR THE LANDLESS FUND				09/30/04	PL 20-189/PL 22-063:1(b)(c)	established by PL 20-189/PL 22-063, was created to maintain funds acquired from the sale of lands sold by the government of Guam to individuals. The Director of Administration administers the fund. Expenditure is authorized by the Director of Public Works and may only be used for the installation and maintenance of the infrastructures within the various subdivision under the program.	
211	PLANT NURSERY REVOLVING FUND	X			09/30/99	5gca062 §62202.1(a)	5gca062 §62202.1. Plant Nursery Revolving Fund. (a) Notwithstanding any other provisions of law, there is hereby established the Plant Nursery Revolving Fund which shall be maintained separate and apart from any other funds of the government of Guam, and independent records and accounts shall be maintained in connection therewith. All fees collected under the Department of Agriculture's Fee Schedule for plant nursery services and activities shall be deposited into said Fund.	
212	INMATE PHONE ACCESS FUND				09/30/99	9gca090 §90.50(a)	"Parks & Recreation Revolving Fund" is *CLOSED* 21gca077 §77114(b) - See Fund 620 9gca090 §90.50. Inmate Phone Access Act of 2021. (a) Inmate Phone Access Fund. There is hereby created, within the Department of Corrections, a revolving fund called the "Inmate Phone Access Fund" (Fund), which shall be established by the Department of Administration in accordance with the following provisions: (1) Notwithstanding any other provision of law, any revenue that is collected by the Government of Guam for telephone services within the Guam Department of Corrections shall be deposited into said Fund. (2) Any revenue that is deposited into said Fund is to be used to provide no-cost telephonic services for indigent inmates or indigent detainees to contact their legal counsel. (3) Should revenues deposited into this Fund not be adequate to provide no-cost telephonic services for indigent inmates to contact their legal counsel, the Director of the Department of Corrections and <i>I Maga'h āgan Guāhan</i> sees fit. (4) For the purposes of this Section, "indigent inmates" or "indigent detainees" shall mean those persons charged in a criminal case before the courts of Guam who are determined indigent consistent with 12 GCA §11104. (b) Notwithstanding any other provision of law, within thirty (30) days of the enactment of this Section, the Director of Department of Corrections shall create and implement a policy where indigent inmates shall be allowed to call the Public Defender Service Corporation, the Alternate Public Defender, or their Attorney of Record, at no cost to the indigent inmate. The Director of the Department of Corrections shall submit a report to <i>I Liheslatura</i> upon the creation and implementation of said policy.	
213	GUAM CONTRACTORS	X			09/30/99	21gca070 §70119(a)	21gca070 §70119. Disposition of Fees, Refunds. (a) Notwithstanding the Central Accounting Act, all fees and money collected under the provisions of this Chapter shall be deposited in a special fund known as the Contractors License Board Fund.	This Fund shall be kept in a bank licensed to do business on Guam and funds shall be paid out only upon a request for payment or requisition submitted by the Executive Director or its personnel and countersigned by the Chairman of the Board. All monies in this Fund shall require legislative appropriation.
214	DOC REVOLVING				09/30/99	9gca090 §90.49	9gca090 §90.49. Corrections Revolving Fund. There is hereby created, within the Department of Corrections, a revolving fund called the 'Corrections Revolving Fund', which shall be established by the Department of Administration in accordance with the following provisions: (a) All funds collected from the U.S. Marshal Service, the U.S. Immigration Service and the U.S. Bureau of Prisons for housing U.S. prisoners and detainees, confinement of military personnel as agreed to in a Memorandum of Agreement between the United States Air Force and the Department of Corrections dated March 5, 2003, employees of the Department of Corrections for meals they purchase at the Department's dining facility, and the sale of hot garbage (pig slop) to private persons, shall be deposited into said Fund. (1) Funds in the Corrections Revolving Fund may be used to purchase clothing for prisoners and detainees, foodstuffs for the dining facility, galley catering services and, equipment, medical/dental supplies, prescription and over-the-counter medicines, sanitary/ hygiene supplies, and other pharmaceutical supplies for prisoners and detainees, including payment for prisoner-detainee maintenance costs in any off-island prison or medical institutions, payment for overtime and related personnel costs and for DepCor Department of Correction Reservists. (2) Expenditures from the Fund shall be approved by the Director of Corrections and posted on the Department's website.(3) A complete and accurate accounting of all money deposited into and withdrawn from such Fund shall be maintained by the Director of Administration. (4) Such accounting shall include and clearly identify the sources and amounts of all funds paid into or withdrawn from said Fund. (b) The Corrections Revolving Fund shall be maintained separate and apart from all other funds of the government of Guam. (c) No expenditures and encumbrances from the Corrections Revolving Fund shall be made without legislative approval through appropriation.	
215	P.E.A.L.S. FUND	X			09/30/99	22gca032 §32111(a)	22gca032 §32111. Receipts and Disbursements. (a) Notwithstanding the Central Accounting Act, all fees and money collected under the provisions of this Chapter shall be deposited in a special fund known as the Professional Engineers, Architects and Land Surveyors Fund.	This fund shall be kept in a bank licensed to do business on Guam and funds shall be paid out only upon a request for payment or requisition submitted by the Secretary/Treasurer or its personnel, and countersigned by the Chairman of the Board. All monies in this fund are hereby specifically appropriated only for the use of the Board in pursuit of its authority.
216	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	17gca041 §41601-§41602. Former "IDDRF" deactivated PL36-071.	
217	SAFE STREETS ACT	X			09/30/99	16gca018 §18125(a)	16gca018 §18125. Safe Street Fund. (a) There is created within the Superior Court of Guam the Safe Streets Fund (the AFund@), which shall be maintained separate and apart from the other funds of the Superior Court.	The fund shall be held in an interest bearing account. All interest earned shall remain in the Fund.

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218	JROTC FUND				09/30/04	17gca 006 §6118	17gca 006 §6118. Junior Reserve Officers Training Corps ("JROTC") Fund. There is created a Junior Reserve Officers Training Corps ("JROTC") Fund ("Fund") to be maintained separate and apart from all other funds of the government of Guam. All money received by the government from the U.S. Department of Defense for the operation of the JROTC Programs shall be placed in the JROTC Fund. The Superintendent of Education shall be the certifying officer of the Fund. The Superintendent shall report annually to the Board, I Maga'lahren Guåhan [Governor] and I Liheslaturan Guåhan [Legislature] on the receipts, expenditures and balances of the Fund.	
219	LOST BOOK FUND				10/02/96	17gca004 §4107 Repealed by P.L.23-128:IV:12. Added back by P.L. 27-29:IV:9(b) as Fund 606	17gca004 §4107. Lost and Damaged Textbooks. There is hereby created a 'Lost and Damaged Textbook Fund' kept separate from other funds of the government of Guam, to be administered by the Superintendent of Education. All funds received by schools for lost or damaged textbooks shall be deposited into the Lost and Damaged Textbook Fund and used to purchase new textbooks and collateral classroom instructional materials. SOURCE: GC § 11126, as added by P.L. 16-85, effective 10/01/82. Repealed by P.L.23-128:IV:12. Added by P.L. 27-29:IV:9(b).	
220	CHAMORRO LANGUAGE COMMISSION				09/30/20	05gca087 §87125(Kottura Fund), §87128(Research & Publication Fund) & §87134 (Guam Archives Fund)	05gca087 §87125(Kottura Fund), §87128 (Research and Publication Fund) and §87134 (Guam Archives Fund) created by GC 11951 was established to finance the activities of the Chamorro Language Commission. Funding provided principally from local appropriation.	
221	PRINTING REVOLVING FUND				09/30/20	1gca016 §1608	originally established by 01 GCA §1607, maintained to collect all monies received as payment for publications and publication services provided by the Compiler of Laws and to pay all costs associated with the printing and publishing of local laws. 2019 NOTE: This section was originally codified in the GCA by P.L.15-104:1 (Mar. 5, 1980), entitled Charges for Publications; Free Distribution. Repealed and reenacted as Printing Revolving Fund by P.L.17-006:10 (May 5, 1983). Repealed and reenacted as 1 GCA § 1608, Charges for Publications; Free Distribution, by P.L. 27-077:1 (Apr. 26, 2004).	
222	LAND SURVEY REVOLVING FUND	X			09/30/99	21gca060 §60602	21gca060 §60602. Land Survey Revolving Fund. (a) There is hereby established a land Survey Revolving Fund within the cognizance of the Director, Department of Land Management to continue and finish the surveying, mapping, and registration of all government-owned real properties throughout the island. Such revolving fund shall be maintained separate and apart from any other funds of the government of Guam, and independent records and accounts shall be maintained in connection therewith as prescribed by the Director, Department of Administration.	
223	LITTER CONTROL REVOLVING FUND				09/30/99	10gca051 Art 02 §51204	10gca051 Art 02 §51204. Litter Control Revolving Fund. There is established a fund to be known as the Litter Control Revolving Fund which shall be maintained separate and apart from any other fund of the Government of Guam and shall be administered by the Administrator (GEPA). Independent records and accounts shall be maintained in connection therewith. Except as provided in § 40115 of Title 5, Guam Code Annotated, 50 percent (50%) of all assessments, fines, bail forfeitures and other funds collected or received pursuant to this Article shall be deposited in the Litter Control Revolving Fund and used for the administration and implementation of this Article; for education programs and advertisement promotions aimed at increasing awareness of litter and defacement problems; for the placement of anti-litter and anti-graffiti signs around the island; and for the cleanup of litter and defacement from public highways, streets, alleys, roads, bridges, buildings, signs, restrooms, public recreational areas or other public lands that are most visible to the public, and 50 percent (50%) shall be deposited in the Guam Beautification Fund as provided in 21 GCA § 7 7114.1. Established by PL 17-87 sec.51204; the Administrator of the Guam Environmental Protection Agency is responsible for the Fund's activities.	
224	L.O. HIGHWAY BOND 2001A-CPF				09/30/20	Bonds		
225	RECREATION REVOLVING FUND				09/30/20	*CLOSED* 21gca077 §77114(b) - See Fund 620	*CLOSED* 21gca077 §77114(b) - See Fund 620	
226	L.O. HIGHWAY BOND 2001A-DSF				09/30/20	Bonds		
227	CZM - CLOSED PL28-150 CH IV 2C				09/30/06	*CLOSED* PL28-150 Ch:IV	*CLOSED* PL28-150 Ch:IV	
228	G.O. BOND '86 FUND - DSF				10/10/03	Bonds		
229	GSA LIQUIDATED DAMAGES FUND				09/30/99	EO86-24. Amended by EO90-03 and EO2015-07.	established by EO No 86-24 for the purchase of materials and other equipment necessary to support the procurement process. Amended by EO90-03 and EO2015-07.	
230	VOC REHAB REVOLVING FUND				09/30/20	EO87-11.	established by EO87-11. 1. There is hereby established a Department of Vocational Rehabilitation Revolving Fund to be used to pay the wages of Guam's severely disabled workers and other expenses necessary for their employment, such as Workmen's Compensation insurance. 2. Such Revolving Fund shall be maintained separate and apart from any other funds of the government of Guam, and independent records and accounts shall be maintained in connection therewith, by the Director of the Department of Administration.	
231	FIRE LIFE MEDIC EMERGENCY FUND	X	x		09/30/99	10gca072 §72106	10gca072 §72106. Fire, Life and Medical Emergency Fund ("FLAME"). (a) Creation of Fire, Life and Medical Emergency Fund ("FLAME"). There is hereby created the Fire, Life and Medical Emergency Fund ("FLAME"). The Fund shall be under the control of the Guam Fire Department and the Director of Administration (the Director). The Director shall administer the Fund and release the necessary monies upon request by the Fire Chief for expenditures authorized by this Section. (c) No Transfer Authority by I Maga'lahren Guåhan. I Maga'lahren Guåhan may not use his transfer authority to utilize any monies deposited in the Fund. PL28-68:II:20 Amended title from GFD Capital Outlay Revolving Fund to FLAME.	
232	MANPOWER DEVELOPMENT FUND	X			09/30/99	22gca007 §7120	22gca007 §7120. Manpower Development Fund. There is hereby created in the Guam Department of Labor, a Manpower Development Fund (MDF), which shall remain separate and apart from any other funds of the government of Guam. The MDF is created solely for the purpose of receiving territorial, Federal, and private money and revenues from registration fees on non-immigrant temporary workers. The MDF shall not be used for any purposes other than those enumerated in this Section and shall be subject to Legislative appropriation. Established by PL 18-48 to enhance manpower training programs. Revenues are derived from registration fees of nonimmigrant workers.	
233	CUSTOMS FORFEITURE FUND				09/30/99	5gca073 §73401	PL23-128:IV:14 Repealed Fund 233. There is hereby created, separate and apart from other funds of the government of Guam, a fund to be known as the Customs Forfeiture Fund ("Fund"), which shall be divided into two (2) accounts; one account to be known as the Customs Local Forfeiture Account ("CLFA"), and the other account to be known as the Customs Federal Shared Assets Forfeiture Account ("CFSFA"). The Fund shall not be commingled with the General Fund and shall be kept in a separate bank account, administered by the Director of the Customs and Quarantine Agency ("Director"). The Fund shall be expended as authorized by the Director.	The Fund shall not be commingled with the General Fund and shall be kept in a separate bank account, administered by the Director of the Customs and Quarantine Agency ("Director").

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234	GUAM HOUSING CORP REVOLVING FD						12gca004 §4108. Housing Corporation Guarantee Fund. (a) The "Finance Agency Guarantee Fund" heretofore created and existing pursuant to former §§ 20002, 20003 and 20003.1 of the Government Code of Guam is hereby redesignated "Housing Corporation Guarantee Fund" and the same is hereby transferred to the Housing Corporation and set aside as a separate and special revolving fund of this Housing Corporation. (b) The Housing Corporation shall have the power to insure and guarantee, as to principal or interest or both, and upon such conditions, rules and regulations as it may prescribe, but only from the aforesaid Guarantee Fund, the repayment in whole or in part of any loan made by any public or private lending agency authorized to do business in Guam. Established by PL 20-210 to provide low interest loans of 4% to the Guam Housing Corporation to permit GHC to extend low interest mortgage loans to low and moderate income families and individuals.	
235	DPW BUILDING & DESIGN FUND	X			09/30/99	21gca066 §66409(c)	established by PL 20-221 to provide funding for the planreview and building inspection operation. 21gca066 §66409. Contractual Review of Plans & Permits. (c) Creation of Revolving Fund. On the effective date of this Section, a revolving fund, designated as the "DPW Building and Design Fee Account," shall be established separate and apart from other funds of the government of Guam, and separate records shall be kept therefore. (1) All fees collected for plan checking reviews by the Department of Public Works shall be deposited into the Fund, and shall not lapse at the end of the fiscal year but shall rollover into the next fiscal year or until expended. (4) The monies deposited in the Fund shall be expended only for the operations of the Division of Engineering-Capital Improvement Project Building Permits and Inspection Section.	
236	ACCESSIBLE PARKING FUND	X			09/30/99	5gca050 §50111. (c)	5gca050 §50111. Provisions for Persons with Disabilities. (a) All buildings parking lots, walks and recreational facilities hereafter constructed by or for the government of Guam intended for the use of the general public shall be designed and constructed in such manner as to permit persons with disabilities who use wheelchairs or are otherwise of limited mobility ready access to such buildings, parking lots, walks, recreational facilities and to all parts thereof open to the general public. (c) A Fund to be known as the Accessible Parking Fund (Fund) is hereby re-enacted and will continue to be separate and apart from any other fund of the government of Guam.	
237	GOV'T HOUSE REVOLVING FUND				09/30/20	EO87-08 dated March 27, 1987	established under EO No 87-08 dated March 27, 1987 to be administered and maintained by the Chief Executive Assistant to Government House. "There is created the Government House Revolving Fund: Said Fund shall be administered and maintained by the Chief Executive Assistant of Government House: The Chief Executive Assistant of Government House is authorized to charge for private functions held at Government House. to include the cost of the supplies and food preparation for the function. and the cost of needed personnel to be paid at an ovel'time rate if such function is held after normal working hours. All monies and deposits collected for the use of the Government House shall be deposited into said Fund."	
238	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	PL18-20, Section 1 (A) (h). Former "Program Development Fund" deactivated PL36-071.	
239	GOVT CLAIMS FUND				09/30/99	5gca006 Art 4 §6401	5gca006 Art 4 §6401. Claims Fund Created. (a) Creation. The Government Claims Fund is hereby created and established as an account which shall be separately identified and maintained by the Department of Administration. It shall consist of such funds as have been appropriated by I Liheslatura, for the purpose of paying tort claims pursuant to this Chapter and unspent on the effective date of this Chapter, and such appropriations made for this purpose thereafter.	
240	AQUACULTURE DEVELOPMENT/TRNG				09/30/99	EO88-23	established EO no 88-23 to cover costs of operations and maintenance for the production component of the Aquaculture Development and Training Center. PL 23-05 creates the One-Stop Aquaculture Permit Application Work Group and Department of Commerce as the lead agency for the development of the aquaculture industry on Guam	
241	HEALTH PROF LICENSING	X			09/30/99	10gca012 §12229	§ 12229. Revolving Fund. There is created a Revolving Fund within the Health Professional Licensing Office, into which all money payable under the provisions of these Articles 2, 5, 6, and Chapter 18 [all] of Title 10 of the Government Code of Guam, shall be deposited. The revolving fund shall be used to defray the cost of obtaining standardized examination materials and services for the healing arts and cosmetology licensure and the cost of proctoring examination at the testing site; and for operational expenses necessary for testing and monitoring of examination. Tests for licensure of all the healing arts and cosmetology shall be given at least every six (6) months (established under PL 21-33 sec 9).	§ 12217. Funding and Fees. The Board shall be fully supported by the revenues generated from its activities, including fees, charges and reimbursed costs. All such revenues, including fines, shall be deposited to the Health Professional Licensing Office Revolving Fund. This Fund shall receive all interest earned on the deposit of such revenues. Such funds should be appropriated continuously and should be used by the Board only for administration and enforcement of the Medical Practice Act.
242	COASTAL ZONE MANAGEMENT FUND				09/30/20	EO1993-04	established by EO No 93-04 to defray costs for the Eleventh Pacific Basin Coastal Zone Management Conference hosted by the Bureau of Planning.	
243	MUNICIPAL FUND				12/31/21	17gca041 §41601	17gca041 §41601 Municipal Fund. There is hereby created a Municipal Fund in the amount no less than Twenty-five Thousand Dollars (\$25,000.00) for each Mayor. Said fund may be used for any of the following purposes: (a) To defray the cost of providing group transportation for legitimate district participation in programs and activities involving the residents of his district. (b) To defray the cost of services and equipment, including food purchased for official functions, which are essential to promoting or undertaking organized sports, recreation, cultural and civic activities in his district. (c) To defray the cost of providing immediate humanitarian services in case of emergency or unforeseen circumstances. In no case shall such service exceed Five Hundred Dollars (\$500) in cash or materials, or services rendered. [5gca060 §60301. Former "Farmers/Fishermans Fund" deactivated PL36-071.]	
244	GUAM MUSEUM FUND	X			09/30/99	05gca087 §83136(h)	established by 05gca087 §83136(h). Guam Museum Fund. There is established a fund known as the Guam Museum Fund which the Trustees shall maintain separate and apart from other funds of the Corporation, the records of which shall be kept and maintained by the Trustees. Twenty-five percent (25%) of all fees collected pursuant to § 66408 of Article 4, Chapter 66 of Division 2, Title 21 GCA, shall be deposited into the Fund, and shall not lapse at the end of the fiscal year and shall continue until fully expended. All monies received by Kosas from sources other than government appropriations shall be deposited in the Guam Museum Fund for Kosas purposes.	
245	GUAM ENVIRONMENTAL FUND	X			09/30/99	10gca045 §45200	10gca045 §45200. Guam Environmental Trust Fund. (a) There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the Guam Environmental Trust Fund ('Fund'). The Fund shall not be commingled with the General Fund and shall be kept in a separate bank account, subject to legislative appropriation, to be used by the Administrator of the Guam Environmental Protection Agency ('Administrator') to clean up hazardous materials and restore and repair damage done to Guam's environment, as well as to collect, transport, process and dispose of household waste in accordance with the provisions of the Ordot Dump Consent Decree Supplemental Environmental Project (SEP). PL 21-10 sec 2 directs the cleanup of hazardous materials and restoration of damaged lands, waterways, and reefs and establishes a 2% assessment fee on commercial and industrial liability insurance premiums.	The Fund shall not be commingled with the General Fund and shall be kept in a separate bank account, subject to legislative appropriation

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
246	DRIVER'S EDUCATION FUND	X			09/30/99	5gca021 §21120	5gca021 §21120. Drivers Education Fund. The Drivers Education fund is appropriated to the Department of Education for expenditure for safe driving instruction in the public schools. § 7123. Personalized License Plates. (a) Purpose. The purpose of this Section is to provide revenue for the Drivers Education Fund. (h) Drivers Education Fund. All revenue derived from the fees provided for in §§ 7123(g) and 7123(i) shall be deposited in the Drivers Education Fund.established under PL 16-111 chap 2 sec 19; GC s6319, 16 GCA 7123(h) and PL 22-20.	
247	VILLAGE STREETS FUND		x		09/30/99	5gca001 §1504(k)	5gca001 §1504(k) Village Streets Fund. There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the Village Streets Fund ('VSF'). (2) Funds deposited into the VSF shall be subject to Legislative appropriation prior to expenditures from such fund and shall not be subject to any transfer authority. *PL 23-128; exclusively for the purpose of payment to vendors for village road planning, design, construction, reconstruction,improvement, repair, maintenance services.	
248	GUAM BEAUTIFICATION FUND (was proposed to be closed in B061-35)				09/30/20	21gca077 §77114.3	21gca077 §77114.3 Guam Beautification Fund. There is established a fund to be known as the Guam Beautification Fund which shall be maintained separate from any other funds of the government of Guam. Independent records and accounts shall established under PL 21-126 sec.5, for the purpose of landscaping, planting grass, shrubs, trees and flowers and other improvements to public recreational areas or other public lands that are the most visible to the public	
249	MUNICIPAL LITTER DEFACEMENT (was proposed to be closed in B061-35)				09/30/99	05gca040 §40115/§40131	05gca040 §40115/§40131. Authority established under PL 21-126 sec 4 to be used by Mayors and the Municipal Planning Council for beautification projects	
250	CONSUMER PROTECT FUND	X			09/30/99	05gca32 §32131	05gca32 §32131, Consumer Protection Fund. (a) There is hereby established a fund to be known as the Consumer Protection Fund (the "Fund") which shall be maintained separate and apart from other funds of the government of Guam and independent records and accounts shall be maintained in connection therewith. All civil penalties collected by the government of Guam or any person under this chapter shall be deposited in the Fund.	
251	INFRAST IMPRVMT BOND '97 - CPF				09/30/30	Bonds		
252	WATER SYSTEM REV BOND 89 - CPF				09/30/20	Bonds		
253	G.O. BOND 1993 SERIES A - CPF				09/30/20	Bonds		
254	LANDFILL CLOSING/OPENING COSTS				09/30/99	05gca001	05gca001 established under PL29-124 for loan	
255	FMT - DMHSA/DISID FUND				09/30/99	CV-01-00041	CV-01-00041	
256	2011 BUSINESS PRIVILEGE TAX				10/10/12	Requested by Elaine Ayuyu on 1-19-2012. GAS Corey Diaz requested on 10-5-2012 that Fund 256 be closed.	Requested by Elaine Ayuyu on 1-19-2012. GAS Corey Diaz requested on 10-5-2012 that Fund 256 be closed.	
257	TESS FACILITY FUND	X	x		09/30/99	16gca005 § 5118	16gca005 § 5118. Truck Enforcement Screening Station (TESS) Facility Fund. Notwithstanding any law to the contrary, a revolving fund, designated as the TESS Facility Fund (Fund), shall be established separate and apartfrom other funds of the government of Guam, and separate records shall be kept therefore. The Director of Public Works shall administer the Fund and shall issue vouchers properly certifying the use of the Fund's monies. The DPW Director is authorized to use revenues in the Fund and any interest derived therefrom for the operation and maintenance of the TESS Facility, or to establish, operate and maintain similar compliance facilities or programs. All monies in the Fund are hereby appropriated and are not subject to I Maga'låhi's transfer authority.	
258	G.O. BOND 2019 NEW CELL - CPF				09/30/99		Requested by Gaudencio Rosario on 7-26-2019.	
261	NOTARY PUBLIC REVOLVING FUND	X			09/30/99	05gca033 §33106	05gca033 §33106. Notary Public Revolving Fund. Notwithstanding any law to the contrary, there is established a fund to be known as the "Notary Public Revolving Fund" (the Fund), which shall be maintained separate and apart from other funds of the government of Guam. All funds generated from fees under this Chapter for application, authentication, copying, and any other government fee required by this Chapter shall be deposited into the Fund. The Fund shall be used by the Office of the Attorney General for the purpose of the administration of the notary program, including personnel costs for training, notary educational programs, conferences and any administrative and equipment costs, subject to appropriation by I Liheslaturan Guåhan.	
262	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	05gca022 § 22421. Former "Autonomous Ifrast Collection Fund (aka PILOT)" deactivated PL36-071.	
263	POLICE SERVICES FUND	X	x		09/30/99	10gca077 §77134	§ 77134. Fees. (a) The Chief of Police may prescribe, in accordance with the Administrative Adjudication Law, fees to be charged and collected by the Department that are directly related to the need of the agency to recover administrative costs in servicing the public. These fees and the fines imposed under § 74108 of Chapter 74, Title 11, Guam Code Annotated, less the amounts deposited into the "Copper Victims Fund" pursuant to Subsection (b), shall be deposited in a special account known as the "Police Services Fund," established separate and apart from the General Fund to be administered by the Director of Administration for the benefit of the Guam Police Department. I Liheslaturan Guåhan (the Guam Legislature) shall make appropriations from the "Police Services Fund" for the purpose of funding the general operational needs of the Guam Police Department on a fiscal year basis. These funds, once appropriated to the Department, are not subject to the transfer authority of I Maga'låhi (the Governor).	
264	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	09gca088 §88.51. Former "Drug Treatment and Enforcement Fund" deactivated PL36-071.	
265	AIR POLLUTION CONTROL	X			09/30/99	10gca049 §49107(f)	10gca049 §49107. Air Pollution Control Permit Program. (f) Air Pollution Control Special Fund. There is established a fund to be known as the, 'Air Pollution Control Special Fund,' which shall be maintained separate and apart from any other funds of the government of Guam, and shall be administered by the Administrator. Independent records and accounts shall be maintained in connection with the Fund. (d) Notwithstanding the Central Accounting Act, all fees and money collected by the Board under this Chapter shall be accounted for by the Board and deposited in a special fund known as the 'Guam Board of Accountancy Fund.'	
266	BOARD OF ACCOUNTANCY	X			09/30/99	22gca035 §35104	22gca035 §35104. Guam Board of Accountancy. (a) There is hereby created the Guam Board of Accountancy, which shall have responsibility for the administration and enforcement of this Chapter.	
267	DEDEDO BUFFER STRIP REVOLVING	X			09/30/99	21gca068 §68901	21gca068 §68901. Dededo Buffer Strip Leases. All proceeds under this Subsection (c) of § 68901 shall be deposited into the Dededo Municipal Planning Council Fund. established as a result of the re-enactment of Section 68901 (a) of Title 21 of the Guam Code annotated as amended by PL 24-59 . This authorizes the Department of Land Management to enter into commercial leases, not exceeding 10 years.	
268	TYPHOON PAKA EMERGENCY FUND				09/30/20	PL24-117 for typhoon recovery	established by PL24-117 for typhoon recovery	
269	PUBLIC SERVICE RECOVERY FUND				09/30/04	EO98-12 for continued recovery government-wide	established by EO98-12 for continued recovery government-wide	

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
270	HEALTH AND HUMAN SERVICES FUND	X	x		09/30/99	05gca022 Art11 §221101	05gca022 Art11 §221101. Creation. There is hereby created, separate and apart from the other funds of the government of Guam, a fund known as the "Health And Human Services Fund" ("HAHS Fund"). §221108. Deposit. (a) All monies deposited into the HAHS Fund shall be expended exclusively for the purposes enumerated in 5 GCA § 221003 and the general intent of this Act.	05gca022 §221102. Separate Fund and Bank Account. The HAHS Fund <u>shall not be commingled with the General Fund and shall be kept in a separate bank account. The Governor, pursuant to any of his transfer authority, shall transfer no monies from the HAHS Fund.</u> §221109. Interest. Notwithstanding the provisions of §§ 21103, 21107 and 21110, all of Title 5 of the Guam Code Annotated, or any other provisions of Guam law to the contrary, all interest earned by the HAHS Fund shall remain within the HAHS Fund.
271	Hessler Rental				09/30/99	2021-01-23 MOA between GEDA-DOA for General Property Management Services of the Hessler Building, Hagatna	Reused 10-18-2021 PL36-071 Deactivated FUND 271 formerly 1999 SPG REVOLVING FUND: established by PL25-01 to deappropriate previously completed CIP for appropriation to the 1999 South Pacific Games Commission and GDOE. Was assigned to Technology Office Admin Fund per PL32-010 (04-11-2013), which was repealed under PL34-076 (02-09-2018)	
272	CONTROLLED SUBSTANCE DIVERSION	X			09/30/99	09gca067 Art3 §67.301(c).	09gca067 Art3 §67.301. Rules. (a) DPHSS shall adopt rules and charge reasonable fees relating to the registration and control of the manufacture, distribution and dispensing of controlled substances in Guam. (b) The fees provided for in this Section shall be collected to combat diversion of controlled substances and must be forwarded to the Department of Administration for the use provided in Subsection (c). The Department of Administration shall establish the Controlled Substances Diversion Fund where fees shall be deposited. (d) Moneys in the account are appropriated on a continuing basis and are not subject to lapsing and related appropriations restraints. (e) The Department of Public Health and Social Services shall administer expenditures from the fund. Expenditures may be made only for the monitoring of controlled substances through acquisition of equipment and supplies, entering into contracts, and training of employees administering the Act to keep them abreast of new and changing information regarding controlled substances and related matters. Moneys from the Fund may not supplant other local, state or Federal funds.	
273	ABANDONED VESSELS FUND				10/02/96	*CLOSED* PL23-128:IV:21 Repealed	10gca069 Art1 §69110. Created by PL15-54 Section 11.	
274	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	05gca §3128. Former "Komitea Para Tiyan Fund" deactivated PL36-071.	
275	SWMF-MEDICAL MONITORING FUND				09/30/04	10gca33 §33204(c)(5)	10gca33 §33204. Monitoring. §33204(c)(5) Creation of SWMF-MMF. There is hereby created, separate and apart from other funds within the Department, a fund to be known as the Solid Waste Management Facilities - Medical Monitoring Fund ("SWMF-MMF").	§33204(c)(5) The SWMF-MMF shall not be commingled with the General Fund or any other funds of the government of Guam, and it shall be maintained in a separate bank account as required under this Article and may be deposited in an interest bearing account.
276	YOUTH TOBACCO EDU/ PREVENTION FUND	X	x		09/30/99	11gca006 §6506	11gca006 §6506. Youth Tobacco Education and Prevention Fund. There is created, separate and apart from any other funds of the government of Guam, under the administration and control of the Director, the Youth Tobacco Education and Prevention Fund ("YTEPF"). YTEPF shall be held in an account or accounts at a Guam financial institution, or institutions, separate and apart from all other accounts and funds of the government of Guam, and shall not be subject to the transfer authority of I Maga'lahaen Guahan. One hundred percent (100%) of the funds in the YTEPF shall be used by the Guam Behavioral Health and Wellness Center for youth compliance monitoring and tobacco and drug prevention and education programs.	YTEPF shall be held in an account or accounts at a Guam financial institution, or institutions, separate and apart from all other accounts and funds of the government of Guam, and shall not be subject to the transfer authority of I Maga'lahaen Guahan.
277	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	Established by PL25-03 ChII Section32. Former "Firefighters Equipment Replacement Fund" deactivated PL36-071.	
278	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	Established by PL25-98 Sec3 Section24. Former "Off-island travel Fund" deactivated PL36-071.	
279	PERSONNEL RESERVE FUND		x		09/30/99	PL25-72 ChII Section 3	Established by PL25-72 ChII Section 3. Personnel Reserve. (a) There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the "Personnel Reserve Fund" ("PRF"), subject to appropriation by I Liheslaturan Guahan. (b) The sum of One Hundred Ninety Million Seven Hundred Sixty-three Thousand Seven Hundred Sixty-eight Dollars (\$190,763,768) is appropriated from the General Fund to the Personnel Reserve Fund. (c) No funds may be expended from the Personnel Reserve Fund without the specific appropriation authority of I Liheslaturan Guahan. The Personnel Reserve Fund shall not be subject to I Maga'lahaen Guikan's Transfer Authority and no funds may be transferred into or from the Personnel Reserve Fund.	
280	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	Established by PL25-98 ChII Section 23. Former "Overtime Fund" deactivated PL36-071.	
281	ENHANCED 911 EMRGNCY REPRT SYS	X	x		09/30/99	12gca012 §12304(a)	§ 12304. Creation of Special Fund. (a) There is hereby created, separate and apart from all other funds of the government, the Enhanced 911 Emergency Reporting System Fund (Fund) to be administered by the Department of Administration. (b) The Fund is created to provide a source of funding for costs associated with an Enhanced 911 Emergency Reporting System. (c) All the 911 surcharges collected by each LEC, VOIP and CMRS provider shall be deposited in the Fund. (d) The money collected and the interest earned shall be used by the Department solely for enhanced 911 equipment and system costs as described in this Act; and for the (1) <u>operations</u> of the 911 call/dispatch center, (2) the <u>purchase/ lease/ maintenance of E911 hardware/ software</u> , to include video security cameras and related equipment, supplies, installation and maintenance services; and (3) system/engineering services related to the installation, maintenance and upgrade of E911 hardware/software. (e) Notwithstanding any other provision of law, no monies in the Fund shall be expended without appropriation by I Liheslatura. (f) Notwithstanding any other provision of law, no monies in the Fund shall be expended for purposes other than provided for in this Section , without the expressed approval of I Liheslatura. The Fund is exempt from any transfer authority.	
282	CARRIER OFF-DUTY SERVICES REV	X			09/30/99	5gca073 §73205	5gca073 §73205. Carrier Off-Duty Services Revolving Fund. (a) Fund Established. There is hereby established within the Customs and Quarantine Agency, a fund to be known as the "Carrier Off-Duty Services Revolving Fund" which shall be separate and apart from other funds in the government of Guam, and for which independent records shall be maintained. (b) Deposits. All money received in accordance with this Act shall be deposited into the Carrier Off-Duty Services Revolving Fund.	
283	WATER PROTECTION FUND	X			09/30/99	PL25-152	PL25-152 per the Administrative Adjudication Law, amends GEPA's "Guam Soil Erosion and Sediment Control Regulations" Section 10108(G). "G. Water Protection Fund. All permit fees, monetary charges, fines, and penalties assessed, collected or received by GEPA pursuant to this regulation and other regulations promulgated under the Water Pollution Control Act, as well as contributions and assets made for the purpose of improving..." (page 32 missing @2018-06-11)	

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
284	SOLID WASTE MGMT FUND-GEPA	X			09/30/99	10gca051 §51117	10gca051 §51117. Solid Waste Management Fund. There is established a non lapsing, revolving fund, hereafter referred to as the "Solid Waste Management Fund" which shall be maintained separate and apart from any other funds of the Government of Guam, and shall be administered by the Administrator. Independent records and accounts shall be maintained in connection therewith. All fees, reimbursements, assessments, fines, bail forfeitures, and other funds collected or received pursuant to this Article shall be deposited in this Fund and used for the administration and implementation of this Article, including <u>purchase of equipment and payment of personnel costs</u> of the Agency.	
285	RABIES PREVENTION FUND	X			09/30/99	10gca034 §34307	10gca034 §34307. Creation of Rabies Prevention Fund. There is created a special fund called the "Rabies Prevention Fund," which shall be exclusively used to support the implementation of this Act and to maintain, enhance and secure the prevention of rabies on Guam. All money collected under the provisions of this Chapter shall be deposited in the Rabies Prevention Fund. The Department of Administration shall be responsible for maintaining the accounting and administration of this fund.	
286	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	PL25-164 ChapV Sec26 Former "Utility Bank Fund" deactivated PL36-071.	
287	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	05gca061 Art4 §61416. Former "Livestock Fund" deactivated PL36-071.	
288	RAINY DAY FUND		X		09/30/99	5gca022 Art9 §22901	5gca022 Art9 §22901. Creation. There is hereby created, separate and apart from other funds of the government of Guam, a reserve fund known as the "Rainy Day Fund". 5gca022 §22902. Separate Fund and Bank Account. The Rainy Day Fund shall not be commingled with the General Fund or any other fund of the government of Guam. The Rainy Day Fund shall be maintained in a separate bank account. 5gca022 §22903. Purpose and Expenditures. The Rainy Day Fund shall be expended by appropriation by law for the following purpose: Eliminating or reducing any General Fund deficit existing at the end of a fiscal year substantially resulting from an unexpected, substantial decline in revenues received or due to the General Fund caused by a territorial emergency. No monies can be transferred from the Rainy Day Fund by the Governor pursuant to any of his transfer authority.	§22902. Separate Fund and Bank Account. The Rainy Day Fund shall not be commingled with the General Fund or any other fund of the government of Guam. The Rainy Day Fund shall be maintained in a separate bank account.
289	SAFE DRINKING WATER FUND	X			09/30/99	10gca053A §53308.	10gca053A §53308. Safe Drinking Water Fund. There is hereby created within the government of Guam a non-lapsing, revolving fund, to be known as the 'Safe Drinking Water Fund,' which shall be maintained separate and apart from any other funds of the government of Guam and shall be administered by the Administrator of GEPA.	
290	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	10gca18 §18108. Former 'Barbering and Cosmetology Revolving Fund" deactivated PL36-071.	
291	*AVAILABLE*				09/30/99	**UNUSED**	**UNUSED**	
292	MEDICAID AND MIP ASSISTANCE				09/30/99	PL26-58 Section 4.	Established by PL26-58 Section 4. Medicaid and Medically Indigent Program Assistance Payment Fund. There is hereby created a Medicaid and Medically Indigent Program Assistance Payment Fund (the "Fund"). The Fund shall be a special fund of the government of Guam and shall be used for the sole purpose of covering any program shortfall in the Medically Indigent Program and Public Assistance Program of the Department of Public Health and Social Services. An amount not to exceed Four Million Two Hundred Thousand Dollars (\$4,200,000) shall be deposited into the Fund at the time or times and to the extent that amounts constituting revenues derived by the government under 48 U.S.C. 51421h (530 of the Organic Act of Guam) and previously deposited in a debt service fund with respect to prior bonds are made available by the refunding of such prior bonds pursuant to this Chapter. Expenditures from the Fund shall be by appropriation of I Liheslaturan Guihan.	
293	MEDICALLY INDIGENT PROGRAM PAY		X		09/30/99	PL25-164 ChapV Section 21.	Established by PL25-164 ChapV Section 21. Medically Indigent Program Payment Revolving Fund. From the funds appropriated by this Act from the General Fund for the Department of Public Health and Social Services Miscellaneous Object Category, the amount of Twenty-four Million Dollars (\$24,000,000) shall be deposited into the Medically Indigent Program Payment Revolving Fund ("MIPPR Fund"). The MIPPR Fund shall be maintained separate and apart from all other funds allocated to the Department of Public Health and Social Services. Payments from the MIPPR Fund shall be authorized by the Director and credited against the MIPPR Fund. Appropriations to the MIPPR Fund are hereby authorized to be carried over into subsequent fiscal years and may be expended for any authorized Medically Indigent Program obligation, regardless of when the obligation was incurred. Notwithstanding any provisions of law to the contrary, all approved claims for Program services incurred prior to the close of Fiscal Year 2000 shall be eligible for payment from monies appropriated to the Department, or the Fund established by this Section. The MIPPR Fund shall not be subject to any transfer authority by I Maga'lahaen Guahan.	
294	MHSA FUND	X	X		09/30/99	PL26-68 Section 1.	Established by PL26-68 Section 1. . 2. Creation of Fund. There is hereby created separate and apart from other funds of the government of Guam, a fund known as the "Department of Mental Health and Substance Abuse Fund" ("MHSA Fund"). All amounts specified in § 1 above shall be deposited into the MHSA Fund and shall be expended exclusively for the purposes enumerated in § 3 of this Act. Section3. Appropriation to the Department of Mental Health and Substance Abuse Fund. Pursuant to Public Law Number 25-187 and notwithstanding any other provision of law, there is hereby appropriated Three Hundred Twenty-seven Thousand Four Hundred Fifteen Dollars (\$327,415.00) from the Series 2001A Sub-account of the YTEPF to the MHSA Fund to be used exclusively for youth compliance monitoring and tobacco and drug prevention and education programs for FY2002. Section 4. Restriction of Transfer Authority by I Maga'lahaen Guahan. Notwithstanding any other provision of law, I Maga'lahaen Guahan shall not use his transfer authority to utilize any monies appropriated herein, and said funds shall not be transferred or used for any other purpose, except as provided herein. Section 5. Reversion of Funds. Notwithstanding the general provisions of §22406 of Title 5 of the Guam Code Annotated, which require that unused and de-appropriated funds revert to the General Fund, or any other provision of law to the contrary, all unused funds appropriated herein shall, in all circumstances and whether in whole or in part, remain in the MHSA Fund and shall be carried over into the next fiscal year and shall be expended exclusively for youth compliance monitoring and tobacco and drug prevention and education programs.	

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
295	GFD LEASE PURCHASE & PROG FUND					PL26-35 ChapIII Sec28(a)	Established by PL26-35 ChapIII Sec28(a) GFD Lease-to-Purchase Program Fund Creation. There is hereby created within the Guam Fire Department ("GFD"), a GFD Lease Purchase and/or Program Fund ("Fund"). The Fund shall be separate and apart from other funds of the government of Guam. The Fund shall not be commingled with either the General Fund, the current fund of GFD, or any other fund of the government of Guam. The Fund shall be held in an account, or accounts, at a Guam financial institution or institutions separate and apart from all other accounts and funds of the government of Guam account. The Fund shall be expended exclusively for the payment of debt service incurred for the lease or purchase for needed firefighting equipment. Such determination shall be made by the Fire Chief.	The Fund shall be held in an account, or accounts, at a Guam financial institution or institutions separate and apart from all other accounts and funds of the government of Guam account.
296	<i>*AVAILABLE*</i>			x	12/31/21	Deactivated PL36-071.	Pursuant to P.L. 26-035:IV:33. Former "Healthcare System Privatization" deactivated PL36-071.	
297	UOG CAPITAL IMPROVEMENTS FUND	X			09/30/99	17gca016 §16132(a)	17gca016 §16132. Creation of the University of Guam Capital Improvements Fund. (a) There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the University of Guam Capital Improvements Fund. The University of Guam Capital Improvements Fund shall not be commingled with either the General Fund, the Current Fund of the University of Guam, or any other fund of the government of Guam. The University of Guam Capital Improvements Fund shall be held in an account, or accounts, at a Guam financial institution, or institutions, separate and apart from all other accounts and funds of the government of Guam account.	The University of Guam Capital Improvements Fund shall be held in an account, or accounts, at a Guam financial institution, or institutions, separate and apart from all other accounts and funds of the government of Guam account
298	HUMAN RESOURCES SERVICES REVLV				09/30/99	EO2002-001.	EO2002-001. 1. Creation of fund. There is created a Human Resources Services Revolving Fund. 2. Department of Administration to administer. The Human Resources Services Revolving Fund shall be administered and maintained by the Department of Administration and that department's Director shall designate the approving official for disbursements. 3. Authorization to charge for services. The Administrator of the Human Resources Division of the DOA is authorized to charge for all services provided in the areas of classification and pay, recruitment, records, employee benefits, test development, employee management relations, training and development, as well as the Drug-Free Workplace Program of the Human Resources Division. 4. Money to be deposited in the fund. All money and deposits collected for the services enumerated in Item 3 above shall be deposited into the Fund created in Item 1 above. 5. Expenditures from the fund. The Fund may be expended for all expenses incurred incidental to the services enumerated in Item 3 above so long as these expenditures are for the administrative costs and supply or equipment costs associated within the areas of classification and pay, recruitment, records, employee benefits, test development, employee management relations, training and development, as well as the Drug-Free Workplace Program of the Human Resources Division.	
299	FINANCIAL MGMT DIVISION RELVNG				09/30/99	EO2002-012.	EO2002-012. 1. Creation of .fund. There is created a Financial Management Division Revolving Fund. 2. Department of Administration (DOA) to administer. The Financial Management Division Revolving Fund shall be administered and maintained by the DOA and the department's director shall designate the approving official for disbursements. 3. Authorization to charge for services. The Treasurer of Guam, Financial Management Division of the DOA, is authorized to charge for all services provided in the areas of personnel costs, collection of payments received by mail and over-the-counter, preparation and distribution of official receipts, preparation and distribution of collections and deposits, costs for contractual services for printing of envelopes and checks, processing of postage meter refill and delivery to the United States Postal Office, and the reporting, safekeeping, recording, distribution of checks and all other related functions for the operations of the Financial Management Division. 4. Money to be deposited in the fund. All money and deposits collected for the services enumerated in Item 3 above shall be deposited in the Fund created in Item 1 above.	
300	WATER RESEARCH AND DEVELOPMENT	X			09/30/99	10gca046 §46116	10gca046 §46116. Water Research and Development Fund. There is hereby created within the government of Guam a special fund, to be known as the Water Research and Development Fund. No monies may be withdrawn from the Fund except upon specific statutory appropriation by the Legislature. The Fund shall be administered by a committee, to be known as the Water Research and Development Fund Committee	
301	INCOME TAX REBATES				09/30/20	12gca058 §58138	12gca058 §58138. Rebate Fund. Deposits for income tax made with the government of Guam pursuant to this Chapter shall be covered and deposited into a separate, special account in the Treasury of the territory of Guam, to be designated the Income Tax Rebate Fund.	
302	LAND SURVEY FUND				09/30/04	21gca060 §60610	21gca060 §60610 only "mentioned" the fund	
303	INCOME TAX RESERVE				09/30/99	11gca50 §50102	11gca50 §50102. Creation of Income Tax Refund Reserve Fund; No Commingling. There is hereby created, separate and apart from other funds of the government of Guam, a reserve fund known as the Income Tax Refund Reserve Fund (the Fund). The Fund shall not be commingled with the General Fund or any other funds of the government of Guam, and it shall be maintained in a separate bank account as required under this Chapter.	The Fund shall not be commingled with the General Fund or any other funds of the government of Guam, and it shall be maintained in a separate bank account as required under this Chapter.
304	OCEAN FREIGHT FUND				10/02/96	*CLOSED* PL23-128:IV:16 Repealed	Repealed PL23-128 ChapIV Sec16. Repeal and reversion of Ocean Freight Legal Fund. Section 51 of PL22-221 is hereby repealed and any and all remaining balances are reverted to the General Fund. All revenue previously earmarked into this Fund shall continue to be collected and credited to the General Fund.	
305	<i>*AVAILABLE*</i>			x	12/31/21	Deactivated PL36-071.	5gca085 §85111. Former CAHA OET & CEF Fund" PL36-071.	
306	<i>*AVAILABLE*</i>				09/30/99		*DUPLICATE (Govt Claims, see also Fund 239)	
307	GUAM-BASED TRUST COMPANY FUND					11gca160 §160302	11gca160 §160302. Investments; General Requirements. (a) Every Trust Company: (1) shall keep all trust funds and investments separate from the assets of the Company (These funds shall not be mingled with the securities and investments of any other trust or of the corporation, and all investments made by the Company as a fiduciary must be designated so that the trust or estate to which the investments belong may be clearly identified.)	
308	<i>*AVAILABLE*</i>			x	12/31/21	Deactivated PL36-071.	Former "Law Enforcement Grant Trust Fund" deactivated PL36-071.	
309	<i>*AVAILABLE*</i>			x	12/31/21	Deactivated PL36-071.	Former "Agana Fractional Lot Fund-ISF" deactivated PL36-071.	
310	EMP WORKMENS COMPENSATION	X			09/30/99	22gca009 §9144(a)	22gca009 §9144. Government of Guam Special Fund. (a) There is hereby authorized to be established, out of any money in the Treasury of Guam not otherwise appropriated, a fund sufficient to secure the payment of benefits under this Chapter in respect of employees in public employment. (f) The Treasurer of Guam shall be the custodian of such fund and is authorized to disburse moneys from such fund only upon the order of the Commission. The Treasurer of Guam shall deposit any moneys appropriated or paid into such fund into such depository banks as the Commission may designate, and may invest any portion of the funds which in the opinion of the Commission is not needed for current requirements, in bonds or notes of the United States or of any Federal land bank.	The Treasurer of Guam shall deposit any moneys appropriated or paid into such fund into such depository banks as the Commission may designate , and may invest any portion of the funds which in the opinion of the Commission is not needed for current requirements, in bonds or notes of the United States or of any Federal land bank.
311	HEALTH SECURITY TRUST FUND	X			09/30/99	*DUPLICATE* to Tobacco Asset Backed Bonds 2001 Series B (PL31-77 pg 135)	*DUPLICATE* to Tobacco Asset Backed Bonds 2001 Series B (PL31-77 pg 135)	

Special Fund and Authorizations

As of: 19-Oct-2023

* BSF = Basic Financial Statements; TRF = NO Transfer Authority; PL36-071 Deactivate Special Revenue Funds (SRF)

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
312	FARMERS SMALL LOAN				09/30/04	5gca060 §60301	5gca060 §60301. Farmer's and Fishermen's Small Loan Revolving Fund. There is hereby created the Farmer's and Fishermen's Small Loan Revolving Fund (the "Fund") to grant loans to farmers and fishermen of Guam. In granting such loans, the Director shall, subject to the Administrative Adjudication Law, promulgate all rules and regulations necessary for the operation of the Fund; provided, that loans granted under the Fund shall not exceed Fifty Thousand Dollars (\$50,000) per farmer or fishermen in either or both of the classes of loans in § 12010.1 below, and that interest charged on each loan shall not exceed four percent (4%) per annum.	
313	INMATE WORK RELEASE				09/30/04	? PL EO or other	? PL EO or other	
314	SPECIAL SURPLUS PROPERTY FUND				09/30/99	5gca020 § 20512	5gca020 § 20512. Special Surplus Property Fund. (a) There is hereby established a fund to be known as the Special Surplus Property Fund, which shall be maintained separate and apart from any other funds from the government of Guam, and independent records and accounts thereof shall be established in connection therewith. The Chief Procurement Officer shall be the Certifying Officer of this Fund.	
316	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	21gca077 §77124. Former "Off-Island Sports Travel Fund" deactivated PL36-071.	
317	GUAM REGIONAL TRANST AUTHORITY				09/30/99	12gca006 § 6204	12gca006 § 6204. Guam Regional Transit Authority Fund. (a) The Board shall adopt and maintain a system of accounting which is in accordance with generally accepted accounting principles. (b) There is established a fund to be known as the "Guam Regional Transit Authority Fund" which the Authority shall maintain separate and apart from the other funds of the government of Guam, and independent records and accounts shall be maintained in connection therewith. The Guam Regional Transit Authority Fund shall be audited annually by an independent certified public accountant or by the Office of Public Accountability. (c) All monies received by the Authority from whatever source derived shall be deposited in the Guam Regional Transit Authority Fund and used exclusively for the purposes of this statute. (d) All expenditures, except as otherwise provided by law, shall be made from said Guam Regional Transit Authority Fund.	
318	INSTRUCTIONAL PERSONNEL				10/02/96	*CLOSED* PL23-128:IV:17 Repealed	PL18-33 Section 35	
319	COMMUNITY DEVELOPMENT FUND				09/30/99		? PL EO or other	
321	INCOME TAX REF EFFICIENT PAYMT				09/30/99	11gca051 §51101(a)	11gca051 §51101. Creation of the Income Tax Refund Efficient Payment Trust Fund. (a) There is hereby created, separate and apart from all other funds of the government of Guam, a trust fund known as the Income Tax Refund Efficient Payment Trust Fund ("Trust Fund"). The Trust Fund shall not be commingled with the General Fund or any other funds of the government of Guam, and it shall be maintained in a separate bank account, administered by the Tax Commissioner. The Trust Fund's interest and investment earnings shall be subject to legislative appropriation and shall be expended exclusively for the purposes set forth under § 51103 of this Act. (b) The deposits made to the Trust Fund pursuant to § 51102 shall be invested or reinvested into interest bearing instruments, United States treasury notes, investment grade and insured corporate notes, and otherlike instruments which are readily convertible to cash needed to pay income tax refunds.	The Trust Fund shall not be commingled with the General Fund or any other funds of the government of Guam, and it shall be maintained in a separate bank account, administered by the Tax Commissioner.
322	DEFICIT ELIM FUND				09/30/20	? PL EO or other	? PL EO or other	
323	RETRO PAY FUND				10/02/96	*CLOSED* PL23-128:IV:18 Repealed	PL20-65 Section 5	
324	HAZARDOUS SUBS EXP				10/02/96	*CLOSED* PL23-128:IV:19 Repealed	PL20-110 Section 4	
325	CRIMINAL INJURIES	X	X		09/30/99	8gca161 §161.95	8gca161 §161.95. Criminal Injuries Compensation Fund; When Payment Authorized. (a) There is hereby established a Criminal Injuries Compensation Fund (Fund), separate and apart from other funds of the government of Guam, from which the Commission may make payments as provided in Subsection (b) of this Section. The Attorney General shall be the certifying officer of the Fund, and all payments therefrom shall be paid by the Attorney General upon order of the Commission. These funds shall not be transferred or used without the written approval of the Attorney General of Guam.	
326	GU PRESERV TRUST FUND	X	X		09/30/99	21gca076 §76602	21gca076 §76602. Guam Preservation Trust Income. (a) Fifty percent (50%) of all fees collected pursuant to § 66408 of Division 2 of Title 21 of the Guam Code Annotated, shall be deposited in the Guam Preservation Trust Fund. Fines collected under § 76211 of Division 2 of Title 21 of the Guam Code Annotated, shall be deposited into the Guam Preservation Trust Fund. Guam Preservation Trust funds shall be maintained separate and apart from all other government funds. The Department of Administration, as custodian for the fees and fines collected pursuant to this Section, shall transfer all such funds to the Trust no less than on a quarterly basis. Any and all interest accrued on such funds shall also be transferred to the Trust. The amounts within the Guam Preservation Trust Fund shall be used by the Trust only for the purposes expressed in this Article 6, and shall not be subject to any transfer authority of I Maga'låhen Guåhan (the Governor).	
327	TAGUAG MEMORIAL CEMETERY				09/30/04	EO85-07 and PL 15-96	established by EO No 85-07 and PL 15-96; Dept of Parks and Recreation has the responsibility of administration, operation, and maintenance of the cemetery (located in the Municipality of Piti)	
328	DISTRICT IMPRV FUND				09/30/20	PL20-183	established by PL 20-183 for the purpose of providing appropriations for improvements to districts, but such improvements are not limited to capital improvement projects, services and other beautification projects. Revenues are provided through collection from the Real Estate Property Tax levied from each municipal district. Expenditures are governed by the procurement laws and regulations of the government of Guam.	
329	RESIDENTIAL TREATMENT FUND				09/30/99	PL20-220; PL23-128 Repealed. PL24-14 Reinstated. PL24-59 Funds RTF with GF.	Established by PL20-220 Section 25. (a) There is hereby created separate and apart from the other funds of the government of Guam the "Off-Island Residential Treatment Fund" (the "Fund") to be administered by the Director of Administration. Monies from the Fund shall be expended upon order of the Superior Court of Guam to send a person under the jurisdiction of the court off-island for residential care arising from a physical, mental or emotional handicap or a severe emotional disturbance. Such monies shall be expended for diagnosis, evaluation and treatment fees, medical and incidental expenses, room and board, and transportation costs of the person sent off-island. PL21-136 Renamed "Off-Island Treatment Fund" to RTF. PL23-128 Repealed. PL24-14 Reinstated. PL24-59 Funds RTF with GF.	
330	SCHOOL OPERATIONS FUND				09/30/04	11gca26 Art2 §26208	Established by PL24-17. PL28-68 repealed-reenacted 11gca26 Art2 §26208, renamed the "School Operations Fund" to "GMHA Pharmaceuticals Fund" (Fund 617) .	
331	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	Established by PL24-333 Section 11. Former "Puntan Dos Amantes Park Trust Fund" deactivated PL36-071.	
350	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	5gca022 ss22425(t). Former "Constr Dededo Precinct/Crimelab fund" deactivated PL36-071.	

Special Fund and Authorizations

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As of: 19-Oct-2023

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
351	LAND ACQUISITION	X			09/30/99	21gca060 §60602(a)	21gca060 §60602. Land Survey Revolving Fund. (a) There is hereby established a land Survey Revolving Fund within the cognizance of the Director, Department of Land Management to continue and finish the surveying, mapping, and registration of all government-owned real properties throughout the island. Such revolving fund shall be maintained separate and apart from any other funds of the government of Guam, and independent records and accounts shall be maintained in connection therewith as prescribed by the Director, Department of Administration.	
352	GUAM REHABILITATION				09/30/04	? PL EO or other	? PL EO or other	
353	GENERAL LONG TERM DEBT ACCT				09/30/99	General Long Term Debt	General Long Term Debt	
354	DSF - 97 INFRAS IMPRVMT BOND				09/30/99	Debt Service	Debt Service	
355	DSF - 89 WATER SYS REV BOND				09/30/99	Debt Service	Debt Service	
356	PCB RECOVERY FUND				10/02/96	*CLOSED* PL23-128:IV:21 Repealed	PL20-032 Section 3	
357	DSF - 93 G.O. BOND				09/30/04	Debt Service	Debt Service	
358	DSF - 94 G.O. BOND				09/30/04	Debt Service	Debt Service	
359	DSF - 95 G.O. BOND				09/30/20	Debt Service	Debt Service	
360	VSC/ERI PROGRAM				09/30/99	? PL EO or other	? PL EO or other	
361	G.O. BOND 2007 SERIES A				09/30/99	Debt Service	Debt Service	
362	2008 SHORT TERM FINANCING 13.8				09/30/99	Debt Service	Debt Service	
363	LANDFILL LOAN FUND				09/30/99	Debt Service	Debt Service	
390	GENERAL FIXED ASSETS ACCT GRP				09/30/99	Fixed Assets	Fixed Assets	
391	UNIFIED COURTS-FIXED ASSET GRP				09/30/99	Fixed Assets	Fixed Assets	
392	GDOE - FIXED ASSETS GROUP				09/30/99	Fixed Assets	Fixed Assets	
393	GUAM LEGISLATURE-FIX ASST GRP				09/30/99	Fixed Assets	Fixed Assets	
401	PUAG				09/09/04	5gca056 §56109	§ 56109. PUAG Fund. [Repealed.] SOURCE: GC § 21208; subsection (c) amended by P.L. 6-69. Repealed by P.L.23-119:2(b).	
402	GUAM MASS TRANSIT AUTHORITY				09/09/04	Abolished PL26-76 Section23(b)	Abolished PL26-76 Section23. DOA and GMTA Consolidation. (a) Legislative Findings. I Liheslaturan GuHhan finds that in reality, the Guam Mass Transit Authority ("GMTA") has outsourced all of its duties, including the bus operations, bus washing and dispatch services. As such, GMTA simply administers contracts. The function of contract administration can easily be performed by an alternative government agency. (b) GMTA abolished. The Guam Mass Transit Authority ("GMTA") is hereby abolished. Chapter 6 of Title 12 of the Guam Code	
403	PUAG /WATER FUND				09/09/04	PL23-119:2(b) Repealed	PL23-119:2(b) Repealed	
404	G S A				09/30/99	5gca005 §5115	S/B "GSA Inventory Revolving Fund" PL16-124; 5gca005 §5115	
406	GROUP LIFE INS FUND				10/02/96	*CLOSED* PL23-128:IV:23 Repealed	4gca004 §4303. Group Life Insurance. (e)(4) Effective January 1, 1997, the Group Life Insurance Fund is hereby abolished and dissolved and any and all remaining balances of the Group Life Insurance Fund are reverted to the General Fund. All revenue previously in this Fund, or which was earmarked to be placed in this Fund, shall continue to be collected and credited to the General Fund.	
410	CHAMORRO HOME LOAN				09/09/20	21gca075 §75112(b)	21gca075 §75112(b) Chamorro Home Loan Fund. There is hereby authorized to be appropriated from the Unappropriated Surplus of the General Fund the sum of One Million Dollars (\$1,000,000) as initial capital to said Fund.	§ 75103. Administration. These funds created by § 75112 of this Chapter shall be maintained separate and apart from any other government fund and shall be in the custody of the Commission certifying officer.
411	CHAMORRO COMMERCIAL LOAN				09/09/20	21gca075 §75112(f)	21gca075 §75112(f) Chamorro Commercial Loan Fund. The Commission is authorized to create a Fund out of which loans may be made to those holding leases issued under § 75107 of this Chapter. The loans shall be for theaters, garages, service stations, markets, stores, and other mercantile establishments and these shall all be owned by lessees or by organizations formed and controlled buy said lessees.	§ 75103. Administration. These funds created by § 75112 of this Chapter shall be maintained separate and apart from any other government fund and shall be in the custody of the Commission certifying officer.
412	CHAMORRO HOME REPAIR				09/09/20	21gca075 §75112(g)	21gca075 §75112(g) Chamorro Home Repair Loan Fund. There is hereby authorized to be appropriated from the Unappropriated Surplus of the General Fund the sum of One Hundred Thousand Dollars (\$100,000) for the Chamorro Home Repair Loan Fund.	§ 75103. Administration. These funds created by § 75112 of this Chapter shall be maintained separate and apart from any other government fund and shall be in the custody of the Commission certifying officer.
413	CHAMORRO HOME DEVELOPMENT				09/09/20	21gca075 §75112(c.)	21gca075 §75112(c) Chamorro Home Development Fund. Twenty-five percent (25%) of the amount of moneys covered into the Chamorro Home Loan Fund annually shall be transferred into the Chamorro Home Development Fund. The moneys in said development fund shall be available, with the prior written approval of the Governor for construction of sanitary sewage facilities for the construction of roads through and over Chamorro homelands, and for other non-revenue producing improvements.	§ 75103. Administration. These funds created by § 75112 of this Chapter shall be maintained separate and apart from any other government fund and shall be in the custody of the Commission certifying officer.
414	GUAM EDUCATIONAL ASSISTANCE				09/09/20	21gca075 §75112(e.)	21gca075 §75112(e) Chamorro Education Assistance Fund. Ten percent (10%) of the amount of moneys covered into the Chamorro Home Loan Fund annually shall be transferred into the Chamorro Educational Assistance Fund. The Department of Education shall establish and direct educational projects after consultation with the University of Guam and the Commission which shall be directed primarily for the educational improvement of the children of lessees, which shall be funded with this Fund with prior written approval of the Governor.	§ 75103. Administration. These funds created by § 75112 of this Chapter shall be maintained separate and apart from any other government fund and shall be in the custody of the Commission certifying officer.
415	CHAMORRO LOAN GUARANTEE	X			09/30/99	21gca075 §75112.(h)	21gca075 §75112.(h) The Chamorro Loan Guarantee Fund. The Commission is authorized to create a Fund out of which loans made by governmental agencies or lending institutions to those holding leases or licenses issued under § 75107 of this Chapter may be guaranteed.	§ 75103. Administration. These funds created by § 75112 of this Chapter shall be maintained separate and apart from any other government fund and shall be in the custody of the Commission certifying officer.
416	SOLID WASTE OPERATIONS FUND	X			09/30/99	10gca051A Art3 §51A301(f)	10gca051A Art3 §51A301(f) Solid Waste Operations Fund. All tipping, user and other fees authorized under this Section and collected based on duly established rules and regulations or on a PUC rate order shall be deposited in a special fund designated and hereby established as the Solid Waste Operations Fund. All tipping/user fees in the Fund shall be used solely for solid waste management purposes and, pursuant to PUC order, for the payment of regulatory costs and expenses as may be incurred by PUC in performing its regulatory duties under Subsection (e).	
417	SOLID WASTE OPERATIONS FUND					Created for fee distinction	Created for fee distinction	
501	TYPHOON CHATAAN/HALONG REIMBUR				09/30/99	PL26-116 Section3(b).	PL26-116 Section3(b). Reimbursement of Territorial Highway Bond, Educational Bond and Phase II of the Tumon Redevelopment Project funds expended under this Act from Federal sources, including FEMA, and other sources, including insurance policies, shall be returned to the source from which the funds originated. There is hereby created a special fund identified as the "Typhoons Chata'an and Halong Special Reimbursement Fund" ("Special Fund"). Reimbursement of any Executive Branch special Funds expended under this Act from Federal sources, including FEMA, and other sources, including insurance policies, shall be placed into the Special Fund. I Liheslaturan Guahan shall review and appropriate the money to the fund source from which the money originated.	
502	Dental Self-Insured				09/30/99		Requested by DFM G. Rosario to track payments for GovGuam employees	

Special Fund and Authorizations

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As of: 19-Oct-2023

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
503	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	12gca051 §51107. Former Education Facilities Fund deactivated PL36-071	
504	PLANT PROTECTION & QUARANTINE				09/17/20	PL28-52 Repealed	PL28-52 Repealed/reverted funds to DOAgr "Guam Plant Inspection and Permit Fund"(608)	
600	ENVIRONMENTAL HEALTH FUND	X			09/30/99	10gca022 §22107	10gca022 §22107. Environmental Health Fund. There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the Environmental Health Fund. The fund shall not be commingled with any other fund and shall be deposited into a separate account. All proceeds from fees and fines collected pursuant to this Subchapter shall be deposited into the fund and it shall be expended upon legislative appropriation solely in support of the functions of the Division of environmental Health of the Department of Public Health and Social Services.	The fund shall not be commingled with any other fund and shall be deposited into a separate account.
601	SAFE HOMES SAFE STREETS FUND				09/30/19	11gca026 §26302	11gca026 §26302. Excise Tax on Alcoholic Beverages. (d) Repealed. SOURCE: GC § 19560, amended by P.L. 10-115 and by P.L. 17-004. Amended by P.L. 27-005:V:1. Subsection (d) amended by P.L. 27-029:VI:16. Subsection (d) repealed by P.L. 28-068:IV:27 (Sept. 30, 2005). Subsection (e) repealed and reenacted by P.L. 28-068:IV:26 (Sept. 30, 2005).	
602	HEALTHY FUTURES FUND	X	x		09/30/99	11gca026 §26603(d)	11gca026 §26603. Rates. (d) Creation of the Healthy Futures Fund. There is hereby created the Healthy Futures Fund (Fund) which shall be maintained separate and apart from other funds of the government of Guam and shall be kept in a separate bank account and shall not be subject to any transfer authority of I Maga'lahaen Guåhan.	shall be kept in a separate bank account and shall not be subject to any transfer authority of I Maga'lahaen Guåhan.
603	TAX COLLECTION ENHANCEMENT FND	X			09/30/99	11gca001 §1111	11gca001 §1111. Creation of Tax Collection Enhancement Fund. No Commingling. There is hereby created, separate and apart from other funds of the government of Guam, a reserve fund known as the 'Tax Collection Enhancement Fund (the 'Fund')'. The Fund shall not be commingled with any other fund of the government of Guam. Expenditures from the Fund shall be pursuant to 11 GCA § 1107(e).	
604	PUBLIC SCHOOL LIBRARY RESOURCE	X			09/30/99	17gca004 §4120.1	17gca004 §4120.1. Public School Library Resources Fund. There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the Public School Library Resources Fund (Fund)." The Fund shall not be commingled with the General Fund and shall be kept in a separate bank account and administered by the Guam Education Policy Board. All monies deposited into the Fund shall be expended exclusively for enhancement of learning resources and technology within the Public School Libraries, including, but not limited to, the purchase of computer equipment for the direct use of students, resources, subscriptions, periodical materials and other library supplies and materials that directly benefit the students.	The Fund shall not be commingled with the General Fund and shall be kept in a separate bank account and administered by the Guam Education Policy Board.
605	GPD SPECIAL ASSETS FORFEITURE FUND	X			09/30/99	10gca079 §79101	10gca079 §79101. Creation of Fund. There is hereby created, separate and apart from other funds of the government of Guam, a fund to be known as the Special Assets Forfeiture Fund ("Fund"), which shall be divided into two (2) accounts**; one account to be known as the Local Assets Forfeiture Account ("LAFA"), and the other account to be known as the Federal Shared Assets Forfeiture Account ("FSAFA"). The Fund shall not be commingled with the General Fund and shall be kept in a separate bank account, administered by the Chief of Police of the Guam Police Department ("Chief"). Expenditure from the Fund shall be authorized by legislative appropriation exclusively for the purposes pursuant to ' § 79104(a) and (b) of this Chapter.	The Fund shall not be commingled with the General Fund and shall be kept in a separate bank account, administered by the Chief of Police of the Guam Police Department ("Chief").
606	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	17gca004 §4107. Former 'Lost and Damaged Textbook Fund' deactivated PL36-071.	
607	SUPPLEMENTAL ANNUITY BENEFITS				09/30/99	PL27-29 ChapIV Sec15	PL27-29 ChapIV Sec15	
608	GUAM PLANT INSPECTION & PERMIT	X	x		09/30/99	5gca073 §73302	5gca073 §73302. Creation of the Guam Plant Inspection and Permit Fund. There is hereby created the Guam Plant Inspection and Permit Fund. This Fund shall be used exclusively for the administration, operation, maintenance and improvement of the Plant Inspection Station of the Department of Agriculture and is subject to I Liheslaturan Guåhan [Legislative] appropriation. The Guam Plant Inspection and Permit Fund shall be maintained separate and apart from any other funds of the government of Guam and shall not be subject to any transfer authority of I Maga'lahaen Guåhan [the Governor].	
609	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	10gca051A Art6 §51A602. Former "Municipal Recycling Proceeds Fund" deactivated" deactivated PL36-071.	
610	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	PL27-35 Section 3. Former "Community Advancement Fund" deactivated PL36-071.	
611	BANKING AND INSURANCE ENFORCE	X	x		09/30/99	11gca103 §103120	11gca103 §103120. Creation of the Banking and Insurance Enforcement Fund. There is hereby established, separate and apart from other funds of the government of Guam, a special fund known as the Banking and Insurance Enforcement Fund. The Fund shall not be commingled with the General Fund or any other fund of the government of Guam. The Fund shall be held in an account or accounts at a Guam financial institution or institutions separate and apart from all other accounts and funds of the government of Guam. The Fund shall not be subject to I Magalahi's transfer authority. The Fund shall be used for enforcement within the purview of the Office of Commissioner of Banking and Insurance, and the Banking and Insurance Board, subject to appropriations.	The Fund shall be held in an account or accounts at a Guam financial institution or institutions separate and apart from all other accounts and funds of the government of Guam.
612	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	5gca022 Art4 §22425(t)(7). Former "Guam Police Department Loan Fund" deactivated PL36-071.	
613	*AVAILABLE*			x	12/31/21	Deactivated PL36-071.	8gca120 §120.15. PL24-285:3-4. Former "GPD Special Assessment" deactivated PL36-071.	
614	GOVERNMENT ETHICS FUND	X			09/30/99	5gca010 §10112	5gca010 §10112. Penalties for Nondisclosure. (a) If the Court finds that the public official's decision to refuse disclosure is not justified under this Chapter, the Court shall order the public official to pay a fine of One Thousand Dollars (\$1,000.00). The fine shall be a personal expense for the responsible official and in no way shall the fine be paid by the agency or the government of Guam. (b) There is created the 'Government Ethics Fund' to assist the Guam Ethics Commission in ensuring ethical conduct in the government of Guam. This fund shall not be commingled with the General fund and shall be kept in a separate bank account. Any fines collected under Subsection (a) of this Section shall be deposited in the Government Ethics Fund, are appropriated to the Guam Ethics Commission for ethical investigations, audits and analyses of financial disclosure forms. This appropriation is continuous, contingent on the annual submission of a detailed budget to I Liheslaturan Guåhan, not withstanding any other provision of law.	(b) There is created the 'Government Ethics Fund' to assist the Guam Ethics Commission in ensuring ethical conduct in the government of Guam. This fund shall not be commingled with the General fund and shall be kept in a separate bank account.
615	UOG HIGHER EDUCATION ENDOWMENT				09/30/99	5gca022 §221305	5gca022 §221305. UOG Higher Education Endowment Funds. There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the 'UOG Higher Education Endowment Fund'. The UOG Higher Education Endowment Fund shall not be commingled with the General Fund and shall be kept in a separate bank account and administered by the University of Guam. The UOG Higher Education Endowment Fund may be invested or reinvested by the UOG Board of Regents in bonds or in securities that are approved for the Retirement Fund, or according to modern investment practices of similar funds.	The UOG Higher Education Endowment Fund shall not be commingled with the General Fund and shall be kept in a separate bank account and administered by the University of Guam.

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
616	GTA PRIVATIZATION PROCEEDS FND				09/30/99	PL26-70 Section2.	PL26-70 Section2. There is created a Guam Telephone Authority Privatization Proceeds Fund ('GTA Privatization Proceeds Fund'). Notwithstanding any other provision of law, no funds received from a bidder as cost reimbursement or evaluation fee, or from the successful offeror as up front payment or compensation for the purchase of GTA, or otherwise received from any entity relative to the sale, privatization or other disposition of the assets of GTA, shall be deposited into the General Fund or any other fund other than the GTA Privatization Proceeds Fund. Notwithstanding any other provision of law, no less than fifty percent (50%) of the funds deposited into the GTA Privatization Proceeds Fund shall be invested or reinvested by the Guam Economic and Development Authority ('GEDA') in bonds or in securities that are approved for the Retirement Fund, or according to modern investment practices of similar funds. Ninety percent (90%) of the interest earned from the investment shall be expended, subject to legislative appropriation, for infrastructure or capital improvement projects, including but not limited to schools and educational facilities. The GTA Privatization Proceeds Fund shall be subject to appropriation by I Liheslaturan Gudhan, and no funds therein may be expended without direct appropriation by I Liheslaturan Guihan against such fund.	
617	GMHA PHARMACEUTICALS FUND				09/30/99	11gca26 Art2 §26208.	11gca26 Art2 §26208. Creation of the Guam Memorial Hospital Authority Pharmaceuticals Fund. There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the "Guam Memorial Hospital Authority Pharmaceuticals Fund." This Fund shall not be commingled with the General Fund and shall be kept in a separate bank account of which GMHA will be authorized to withdraw from the funds.	This Fund shall not be commingled with the General Fund and shall be kept in a separate bank account of which GMHA will be authorized to withdraw from the funds.
618	DOE OPERATIONS FUND				09/30/99	11gca052 §52101.	11gca052 §52101. Creation of the Department of Education Operations Fund. (a) There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the 'Department of Education Operations Fund'. This fund shall not be commingled with the General Fund and shall be kept in a separate bank account to be in the name of the Department of Education (DOE). The amount appropriated by I Liheslaturan Guåhan to the Department of Education for its annual operations shall be deposited in the Department of Education Operations Fund to cover the operational expenses of the Department of Education and any use associated with the Department of Education, as determined in the Department of Education budget in accordance with Title 10 GCA Chapter 3, by the Guam Education Policy Board or the laws of Guam. The Superintendent of Education shall conduct public hearings at the public schools prior to the submission of the budget to the Guam Education Policy Board in order to address each school's individual budgetary requirements.	This fund shall not be commingled with the General Fund and shall be kept in a separate bank account to be in the name of the Department of Education (DOE).
619	RECYCLING REVOLVING FUND	X			09/30/99	10gca051 §51302.	10gca051 §51302. Recycling Revolving Fund. There is hereby created the Recycling Revolving Fund (Fund), which shall be maintained separate and apart from any other funds, including the General Fund of the government of Guam, and independent records and accounts shall be maintained thereof. The Recycling Revolving Fund shall not be commingled with the General Fund and shall be kept in a separate bank account.	The Recycling Revolving Fund shall not be commingled with the General Fund and shall be kept in a separate bank account.
620	PUBLIC RECREATION SERVICES FND	X			09/30/99	21gca077 §77114	21gca077 §77114. Public Recreation Services Fund. (a) Notwithstanding any other provision of law, there is hereby created, within the Department of Parks and Recreation, the 'Public Recreation Services Fund', which shall be a fund separate and apart from the General Fund and from any other special funds of the government of Guam. Any and all funds generated through department fees, fines and assessments by the Department of Parks and Recreation shall be deposited into the Public Recreation Services Fund. The Director of the Department shall administer said funds independently from the General Fund, with a minimum requirement of dual signatures for the expenditure of any funds within the authorized guidelines. Funds from the Public Recreation Services Fund shall not be expended for personnel services , but used solely for operations. (b) The establishment of the Public Recreation Services Fund shall replace all funds previously identified in Chapter 77 of Title 21, Guam Code Annotated, including the 'Parks Fund', 'Parks and Recreation Revolving Fund' (Fund 212), and the 'Recreation Revolving Fund' (Fund 225), with said funds to be closed immediately. The balances of all the funds following reconciliation of the respective accounts shall be included in a written report to be provided to the Speaker of I Liheslaturan Guåhan, no later than ten (10) days after such transaction.	
621	UNRESERVED FUND BALANCE FUND		X		09/30/99	PL28-68 Chapter II Part II Section 6.	PL28-68 Chapter II Part II Section 6. The "Unreserved Fund Balance Fund". There is hereby created 8 the "Unreserved Fund Balance Fund" which shall be maintained separate and apart from any other funds of the government of Guam and shall not be subject to any transfer authority of I Maga 'lahen Guahan.	
622	EVERY CHILD IS ENTITLED TO EDU				09/30/99	PL28-68 Chapter II Part I Section 11.	Established by PL28-68 Chapter II Part I Section 11. Repealed by 30-008:2.	
623	ROAD AND POTHOLE REPAIR FUND				09/30/99	5gca001 Art5 §1513.	5gca001 Art5 §1513. 2005 Revenue Road and Pothole Repair Bonds. (d) Pledge of Revenues; Not a General Obligation. There is established the Road and Pothole Repair Fund, hereinafter known as the 'RPRF'. Notwithstanding the provisions of Section 7161, 16 GCA, all fees deposited and maintained in the Street Light Fund shall be transferred and henceforth, deposited and maintained in the RPRF.	
624	CHAMORRO LAND TRUST OPERATIONS	X			09/30/99	21gca075 §75112(j)	21gca075 §75112. (j) The Chamorro Land Trust <u>Operations</u> Fund. The Commission shall create a Fund called the Chamorro Land Trust Operations Fund (Fund), which shall be maintained separate and apart from any other funds and is subject to I Liheslaturan Guåhan's appropriation beginning in Fiscal Year 2006. Notwithstanding any other provision requiring the deposit of proceeds to other funds, the Fund shall receive the proceeds of all land use permits, monetary contributions and fees. The Commission shall create, within thirty (30) days of enactment, a reconciliation of all accounts in which such proceeds were deposited and shall transfer the remaining balances to the Fund. The Fund shall be used for the operational expenses of the Chamorro Land Trust Commission.	§ 75103. Administration. These funds created by § 75112 of this Chapter shall be maintained separate and apart from any other government fund and shall be in the custody of the Commission certifying officer.
625	STRAY DOG REVOLVING FUND	X			09/30/99	10gca034 §34123	10gca034 §34123. Establishment of the 'Stray Dog Revolving Fund.' There is hereby established a restricted fund account called the 'Stray Dog Revolving Fund', which shall be used by the Department to purchase equipment and supplies for the effective implementation and enforcement of Articles 1 and 2 of this Chapter. 2017 NOTE: This section was originally entitled "Disposition of Money Collected," as added by P.L. 22-013. Repealed by P.L. 28-108:4 (Apr. 14, 2006).	
626	INTERIM TRANSITION COORD COMM				09/30/99	PL26-70 Sec2 Rule15. Amended by PL27-109 Sec9.	Established by PL26-70 Sec2 Rule15. Amended by PL27-109 Sec9.	

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
627	SCHOOL IMPROVEMENT FUND				09/30/99	17gca049 §49001	17gca049 §49001. 2005 Revenue School Improvement Bonds. (d) Pledge of Revenues; Not a General Obligation. There is hereby established the School Improvement Fund, hereinafter known as the 'SIF'. Any and all revenues derived from the issuance of new and renewal licenses issued by the Business License Branch of the Department of Revenue and Taxation in Guam, and all fees and penalties collected by the Department of Education, except as restricted by federal law, shall be deposited in the SIF. All funds held in the SIF may be pledged to secure the repayment of any bonds issued under this Section and to pay costs incurred in the issuance or administration of the bonds. Any pledge made to secure the bonds shall be valid and binding from the time the pledge is made. The revenues pledged and thereafter received by the government of Guam or by any trustee, depository or custodian shall be deposited in a separate account and shall be immediately subject to the lien of such pledge without any physical delivery thereof or further act, and the lien of such pledge shall be valid and binding against all parties having claims of any kind in tort, contract or otherwise against the government of Guam or such trustee, depository or custodian, regardless of whether the parties have notice thereof. The indenture or agreement by which such pledge is created need not be recorded. All such fees and penalties, to the extent so pledged, are hereby continuously appropriated for such purpose. The bonds shall not be, and shall state on their face that they are not, general obligations of the government of Guam.	
628	BETTER PUBLIC SERVICE FUND		x		09/30/99	11gca161 §161101	11gca161 §161101. Better Public Service Fund. (a) There is hereby established, separate and apart from the General Fund, the "Better Public Service Fund." (d) No moneys shall be expended from the Fund without legislative appropriation. The Fund shall not be subject to the transfer authority of I Maga'lahi.	
629	PESTICIDE MANAGEMENT FUND	x			09/30/99	10gca050 §50119	§50119. Pesticide Management Fund. There is established a non-lapsing, revolving fund, hereafter referred to as the "Pesticide Management Fund", which shall be maintained separate and apart from any other funds of the government of Guam, and shall be administered by the Administrator of the Guam Environmental Protection Agency. Independent records and accounts shall be maintained in connection therewith. All fees, reimbursements, assessments, fines, bail forfeitures, and other funds collected or received pursuant to this Chapter shall be deposited in this Fund and used for the administration and implementation of this Chapter including, but not limited to, purchase of equipment, <u>payment of personnel costs</u> , public outreach, training, contracts, and disposal of confiscated pesticides and devices.	
630	DLM BUILDING CONSTRUCTION FUND	x			09/30/99	21gca060 Art9 §60901	21gca060 Art9 §60901. Creation. There is hereby created, separate and apart from other funds of the government of Guam, a reserve fund known as the "DLM Building Construction Fund".	§ 60902. Separate Fund and Bank Account. The DLM Building Construction Fund shall not be commingled with the General Fund or any other fund of the government of Guam. The DLM Building Construction Fund shall be maintained in a separate bank account.
631	CAPITOL DISTRICT FUND	x	x		09/30/99	21gca079 Art6 §79602	21gca079 Art6 §79602. Capitol District Fund. Income received pursuant to any lease of property within the Capitol District, shall be deposited to the Capitol District Fund, which is hereby created as a special fund of the government of Guam and shall not be commingled with any other fund of the government of Guam nor subject to transfer by I Maga'lahi. The Capitol District Fund shall be under the exclusive purview and control of I Liheslatura and shall be dedicated and used solely for the repair, restoration, renovation, or refurbishment of the Guam Congress Building or other Capitol District properties in compliance with the Capitol District law (§ 79601, Title 21, GCA), with I Liheng Para Sagan I Liheslaturan Guåhan (§ 1126, Title 2, GCA), and the historical preservation laws of Guam. Expenditure from the Capitol District Fund shall be pursuant to Legislative Resolution and shall not be used for operations.	
632	INDIRECT COST FUND	x			09/30/99	5gca022 Art15 §221501	5gca022 Art15 §221501. Creation. There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the "Indirect Cost Fund".	§221502. Separate Fund and Bank Account. The Indirect Cost Fund shall not be commingled with the General Fund or any other fund of the government of Guam. The Indirect Cost Fund shall be maintained in a separate bank account.
633	CENSUS 20xx FUND (FEDERAL)				09/30/99	5gca001 §1209.1.1.	§1209.1.1. Guam Census Program. (a) Program Operation and Funding. The Guam Census Program will be established by the Guam Bureau of Statistics and Plans. Funds from the U.S. Census Bureau will be used for the census operation, which includes staff salaries, overtime, office space, office equipment, office supplies, vehicle rental, travel, all forms of publicity, and all other related program costs.	
634	HISTORIC PRESERV ARCHAEOLOGICL				09/30/99	21gca076 Art15 §76512.(a)	21gca076 Art15 §76512. Historic Preservation Archaeological Mitigation Fund, Established. (a) Notwithstanding any other provision of law, there is hereby created, within the Department of Parks and Recreation, the "Historic Preservation Archaeological Mitigation Fun", which shall be a fund separate and apart from the General Fund and from any other special funds of the government of Guam. Any and all funds generated through fines imposed by the Historic Preservation Office of the Department of Parks and Recreation shall be deposited into the Historic Preservation Archaeological Mitigation Fund. The Director of the Department shall administer said funds independently from the General Fund, with a minimum requirement of dual signatures for the expenditure of any funds within the authorized guidelines.	
635	GUAM UNARMED COMBAT COMMISSION				09/30/99	11gca007 §7302	11gca007 §7302. Employment of Executive Secretary; Deposit of Money in Guam Unarmed Combat Commission Fund. (a) The Commission may employ an Executive Secretary, who must not be a member of the Commission. (b) Except as provided in § 7401 and § 7416, all money received by the Executive Secretary or the Commission pursuant to the provisions of this Chapter must be deposited with the Treasurer of Guam for credit to the Guam Unarmed Combat Commission Fund.	
636	UNDERGROUND STORAGE TANK MGMT	x	x		09/30/99	10gca076 §76114	10gca076 §76114. Underground Storage Tank Management Fund. There is hereby established a fund to be known as the "Underground Storage Tank Management Fund," hereafter referred to as the UST-LUST Fund, a non-lapsing, revolving fund which shall be maintained separate and apart from any other funds of the government of Guam. (a) All fees, reimbursements, assessments, fines, forfeitures, and other funds collected or received pursuant to this Chapter, shall be deposited in the UST-LUST Fund, and shall not lapse at the end of the fiscal year, but shall rollover into the next fiscal year or until expended. Independent records and accounts shall be maintained in connection therewith. The UST-LUST Fund shall be kept in a bank licensed to do business on Guam, and funds shall be paid out only upon a request for payment or requisition submitted by the Administrator. All monies in the UST-LUST Fund are hereby appropriated to the Guam Environmental Protection Agency (GEPA) to be expended in accordance with this part and are not subject to I Maga'låhi's transfer. (b) The Administrator shall administer the UST-LUST Fund and make disbursements from the Fund: (3) to fund the administration and implementation of this Chapter, including, but not limited to, purchase of equipment, supplies, public outreach, and payment of personnel costs and service contracts arising from enforcement of this Chapter.	Independent records and accounts shall be maintained in connection therewith. The UST-LUST Fund shall be kept in a bank licensed to do business on Guam,

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
637	VICTIM/WITNESS TRAVEL HOUSING	X	x		09/30/99	5gca030 §30120	5gca030 § 30120. Fund. There is hereby established a fund to be known as the "Victim/Witness Travel-Housing Fund", which shall be maintained separate and apart from other funds of the government of Guam, and not subject to any transfer authority of I Maga'lahaen Guåhan . This Fund shall be used by the Office of the Attorney General for the purpose of assisting with the costs of travel and or housing of victims or witnesses who must return to Guam to testify in criminal trials against criminal offenders, subject to appropriation by I Liheslaturan Guåhan. The Attorney General shall comply with Government of Guam financial reporting requirements. SOURCE: Added by P.L. 30-060:3 (Nov. 25, 2009).	
638	DPHSS SANITARY INSPECTION REVL				09/30/99	10gca026A §26A106	10gca026A §26A106. DPHSS Sanitary Inspection Revolving Fund. (a) There is hereby created the DPHSS Sanitary Inspection Revolving Fund, which shall be accounted for separately from the General Fund and shall not lapse at the end of a fiscal year but shall roll-over until used by the DPHSS for the overall cost of conducting sanitary inspections of temporary workforce housing and other required inspections that it deems necessary, including, but not limited to, hiring employees authorized to be hired under this Act, the purchase of vehicles, conducting or attending training, or the purchase of related equipment. (b) Payment to contracted independent environmental health inspection company(s) for services rendered shall be paid from the DPHSS Sanitary Inspection Revolving Fund.	\$26A106. (c) Notwithstanding the Central Accounting Act, fees collected and deposited into a special fund known as the DPHSS Sanitary Inspection Revolving Fund shall be kept in a bank licensed to do business on Guam and funds shall be paid out only upon a request for payment or requisition submitted by the Director of DPHSS.
639	GUAM ACADEMY CHARTER SCHOOL FD	X			09/30/99	17gca012 §12119	17gca012 §12119. Guam Academy Charter School Fund. There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the "Guam Academy Charter School Fund (Fund)," The Fund shall not be commingled with any other fund, and shall be kept in a separate bank account and administered by the Guam Academy Charter School Council for the operations of the Guam Academy Charter School. Expenditures from the Fund shall be reported quarterly to I Liheslaturan Guåhan and the Office of Public Accountability for the use of the Fund.	The Fund shall not be commingled with any other fund, and shall be kept in a separate bank account and administered by the Guam Academy Charter School Council for the operations of the Guam Academy Charter School.
640	EXAMINER OFF-DUTY SERVICE FUND	X			09/30/99	16gca003 Art1 §3102.4	16gca003 Art1 §3102.4. Examiner Off-Duty Services Fund. (a) Fund Established. There is hereby established, within the Department of Revenue and Taxation, the 'Examiner Off-Duty Services Fund', which shall be separate and apart from the General Fund, and for which independent records shall be maintained. (b) Deposits. All monies received in accordance with this Act shall be deposited into the Fund. (Created by Public Law 30-140)	
641	GUAM CANCER TRUST FUND	X	x		09/30/99	11gca026 Art6 §26603(e.)	11gca026 Art6 §26603(e) Creation of the Guam Cancer Trust Fund. There is hereby created the Guam Cancer Trust Fund, which shall be used to provide financial assistance to organizations that provide patient directed services for the prevention of cancers, its treatment, diagnosis, and other services that may be required to access treatment, including, but not limited to, off-island transportation and temporary housing. The Guam Cancer Trust Fund shall be subject to the following: (1) Fifteen percent (15%) of the Healthy Futures Fund into the Guam Cancer Trust Fund, which shall be held in an account at a Guam financial institution separate and apart from all other accounts and funds of the government of Guam and shall not be subject to the transfer authority of I Maga'lahaen Guåhan. (5) If the Guam Cancer Trust Fund is terminated, the monies remaining in the Trust Fund shall revert back to the Healthy Futures Funds.	\$26603(e)(1) Fifteen percent (15%) of the Healthy Futures Fund into the Guam Cancer Trust Fund, which shall be held in an account at a Guam financial institution separate and apart from all other accounts and funds of the government of Guam and shall not be subject to the transfer authority of I Maga'lahaen Guåhan.
642	DOJ EQUITABLE SHARING PROGRAM (FEDERAL)	X			09/30/99	Equitable Sharing Agreement & Certification FY09	Equitable Sharing Agreement and Certification, FY2009	
643	PERMANENT INJECTION - DMHSA				09/30/99	CV01-0041 CBM	CV01-0041 CBM	
644	PRISON INDUSTRIES REVOLVING	X			09/30/99	9gca090 Art4 §90.91	9gca090 Art4 §90.91. Prison Industries Revolving Fund. (a) There is hereby created, within the Department of Corrections, a revolving fund called the "Prison Industries Revolving Fund" (Fund). (b) All funds collected from § 90.90(c) shall be deposited into said Fund. (c) The Prison Industries Revolving Fund shall be maintained separate and apart from all other funds of the government of Guam.	
645	SUPPLEMENTAL APPROPRIATION REVENUE - SAR				09/30/99	5gca022 Art16 §221601	5gca022 Art16 §221601. Creation. There is hereby created, separate and apart from all other funds of the government of Guam, a fund known as the Supplemental Appropriations Revenue Fund (SAR Fund).	5gca022 Art16 §221602. Separate Fund and Bank Account. The SAR Fund shall not be commingled with the General Fund or any other funds of the government of Guam and shall be maintained in a separate bank account , administered by the Director of the Department of Administration in accordance with this Article.
646	CHILD CARE REVOLVING FUND	X	x		09/30/99	10gca002 Art4 § 2416	10gca002 Art4 § 2416. Child Care Revolving Fund. There is hereby established a Child Care Revolving Fund (the Fund), to be maintained by the Director of the Department. a) The Fund shall be established and maintained in an account separate and apart from any other account(s) of the government of Guam, and shall not be co-mingled. All funds due or accruing to the account from whatever source(s), as provided or authorized pursuant to applicable law, inclusive of any interest, shall be deposited in the Fund immediately upon receipt by the government of Guam. (c) No Transfer Authority. The money placed in the Fund is not subject to any transfer authority of I Maga'lahaen Guåhan [Governor of Guam].	
647	SECTION 2718 FUND	X	x		09/30/99	4gca004 §4302.3	4gca004 §4302.3. Creation of Section 2718 Fund. (a) There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the Section 2718 Fund (hereinafter Fund). The Fund shall be separate and apart from all other funds of the government of Guam, shall be kept in a separate bank account, and shall not be subject to any transfer authority of I Maga'lahaen Guåhan, or any inter-fund transfers.	The Fund shall be separate and apart from all other funds of the government of Guam, shall be kept in a separate bank account, and shall not be subject to any transfer authority of I Maga'lahaen Guåhan, or any inter-fund transfers.
648	OFFICE OF THE ATTORNEY GENERAL		x		09/30/99	5gca030 §30205	5gca030 §30205. Special Fund Created. Notwithstanding any law to the contrary, there shall be established a fund called "The Office of the Attorney General Special Fund" (the Fund). The Fund shall be maintained separate and apart from other funds of the government of Guam by the Department of Administration. All funds generated under this Article shall be deposited into the Fund. The Fund shall be used by the Attorney General for the reimbursement or recovery of the costs of its legal services and other related costs, including, but not limited to, funding the employment and assignment of an assistant attorney general and other staff to an agency, autonomous or semi-autonomous instrumentality or public corporation of the government of Guam. The Fund shall not be subject to I Maga'lahaen Guåhan's transfer authority , and any lapses in the Fund will carry over into the next fiscal year.	

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
649	GUAM GEODETIC NETWORK FUND				09/30/99	21gca060 Art5 §60518	21gca060 Art5 §60518. Extension of the 1993 Guam Geodetic Network. (c) The Guam Chief Surveyor or other officers of the Department of Land Management, shall at its discretion, install new Guam Geodetic Network Monuments within properties that are to be subdivided. The Department of Land Management is authorized to charge a Map Processing fee for the processing of survey maps. The fees collected shall be deposited separate and apart from the General Fund. The fees collected shall be used to finance the installation of any future Geodetic Network Monuments. The Director of Land Management through the Administrative Adjudication Act (AAA) shall promulgate an updated fee schedule to include the Map Processing Fee.	
650	OFFICE OF VITAL STATISTICS FUND	X	X		09/30/99	10gca003 Art2 §3227.1	10gca003 Art2 §3227.1. Office of Vital Statistics Revolving Fund. (a) There is hereby established an Office of Vital Statistics Revolving Fund (Fund) to be maintained by the Territorial Registrar, Office of Vital Statistics, of the Department of Public Health & Social Services. The Fund shall be established and maintained in a bank account separate and apart from the General Fund or any other bank account(s) of the government of Guam, and shall not be co-mingled with, or a part of, the General Fund. All funds due or accruing to the account from whatever source(s), as provided or authorized pursuant to applicable law, inclusive of any interest, shall be deposited in the Fund in its entirety immediately upon receipt by the government of Guam. <u>The Fund shall not be subject to the transfer authority of I Maga'lahren Guåhan.</u>	The Fund shall be established and maintained in a <u>bank account separate and apart from the General Fund or any other bank account(s) of the government of Guam</u> , and shall not be co-mingled with, or a part of, the General Fund.
651	GUAM PROCUREMENT ADVISORY FUND	X			09/30/99	5gca005 Art14 §5906	5gca005 Art14 §5906. Guam Procurement Advisory Council Support Fund. There is hereby established a Guam Procurement Advisory Council Support Fund (Fund) to be maintained by the Director of Administration. I Maga'lahren Guåhan and the Director of Administration are authorized to transfer amounts into the Fund to support the operations of the Council. Any legislative appropriations to support the operations of the Council shall be deposited into the Guam Procurement Advisory Council Support Fund. The Chief Procurement Officer is authorized to transfer funds from the Special Surplus Property Fund to support the operations of the Guam Procurement Advisory Council.	
652	HOST COMMUNITY FUND	X			09/30/99	10gca051 Art4 §51406	10gca051 Art4 §51406. Host Community Fund Management. The Host Community Fund shall be maintained separate and apart from all other government funds and managed by the Mayor and the Municipal Planning Council. No expenditure shall be made from the Fund that is not approved by resolution of the respective Municipal Planning Councils of the Host Community. The funds deposited in the Host Community Fund shall only be used by the respective Host Community for the purposes of the Host Community Benefit projects as described in § 511003 of this Article. The Host Community Fund shall be subject to periodic audit by the Office of Public Accountability, and shall not be subject to any transfer authority of I Maga'lahren Guåhan. § 51407. Exemption from Executive Budget Act. The Host Community Fund is exempt from the provisions of the Executive Budget Law (5 GCA Chapter 4).	
653	MHSA (GBHWC) SERVICES FUND	X	X		09/30/99	10gca086 §86111	10gca086 §86111. Mental Health and Substance Abuse Services Fund. (a) There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the Mental Health and Substance Abuse Services Fund (hereinafter Fund). The Fund shall be separate and apart from all other funds of the government of Guam, shall be kept in separate bank account, and <u>shall not be subject to any transfer authority of I Maga'lahren Guåhan or any inter-fund transfers.</u>	The Fund shall be separate and apart from all other funds of the government of Guam, <u>shall be kept in separate bank account</u> , and shall not be subject to any transfer authority of I Maga'lahren Guåhan or any inter-fund transfers.
654	BEVERAGE CONTAINER RECYCLING		X		09/30/99	10gca044 §44108(a)	10gca044 §44108 Beverage Container Recycling Deposit Fund. (a) There is within the government of Guam, and under the control of the Department, a Beverage Container Recycling Deposit Fund, which is hereby created, into which the proceeds from recycling deposit fees as provided in § 44105 of this Act are deposited, and in which all interest earned by the Beverage Container Recycling Deposit Fund shall accrue. (b) The Beverage Container Recycling Deposit Fund shall be administered separate and apart from any other fund of the Government, and <u>shall not be subject to any transfer authority of I Maga'lahi</u> or appropriation by I Liheslatura, except as provided in this Chapter 44. Any unencumbered funds remaining in the beverage container recycling fund at the end of each fiscal year shall remain in that Fund and be expended only for the purposes described in this Section.	
655	LIMITED GAMING FUND	X			09/30/99	11gca005 §5204(a)	11gca005 §5204. (a) There is hereby created, separate and apart from other funds of the government of Guam, a fund to be known as the Limited Gaming Fund. (1) All license fees, taxes and penalties collected under this Act shall be deposited in the Fund. (2) The Fund shall not be commingled with the General Fund, except as indicated herein, shall be kept in a separate bank account, and shall not be used as a pledge of security or as collateral for government loans. (b) The Fund shall be used first for the purpose of the administration of this Act, and as otherwise stated herein. No more than five percent of the Fund balance may be expended for this purpose, and <u>funds shall not be expended for personnel costs</u> . Said Fund shall be examined and reported upon by the Director of Administration as required by law.	(a) (2) The Fund <u>shall not be commingled with the General Fund, except as indicated herein, shall be kept in a separate bank account, and shall not be used as a pledge of security or as collateral</u> for government loans.
656	GMHA HEALTHCARE TRUST AND DEV	X	X		09/30/99	10gca097 §97102(a)	10gca097 §97102 Guam Healthcare Trust and Development Fund. (a) Notwithstanding any other law, there is hereby created, separate and apart from other funds and accounts of the government of Guam, a fund known as the GMHA Healthcare Trust and Development Fund (Fund). The Fund shall not be commingled with the General Fund or any other fund or account of the government of Guam, and shall be kept in a separate bank account, subject to legislative appropriation as provided pursuant to this Chapter, to be used by the designated public healthcare agencies of the government of Guam for the purposes authorized. The Fund, to include any monies in the Fund dedicated and dispersed for purposes specified in this Act, <u>shall not be subject to the transfer authority of I Maga'lahren Guåhan.</u>	The Fund <u>shall not be commingled with the General Fund or any other fund or account of the government of Guam, and shall be kept in a separate bank account</u> , subject to legislative appropriation as provided pursuant to this Chapter, to be used by the designated public healthcare agencies of the government of Guam for the purposes authorized.
657	GCC CAPITAL IMPROVEMENTS FUND	X			09/30/99	PL31-229 Section 21	PL31-229 Section 21. Creation of the Guam Community College Capital Improvements Fund. There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the Guam Community College Capital Improvements Fund. The Guam Community College Capital Improvements Fund shall not be commingled with either the General Fund, the Current Fund of the Guam Community College, or any other fund of the government of Guam. The Guam Community College Capital Improvements Fund shall be held in an account, or accounts, at a Guam financial institution, or institutions, separate and apart from all other accounts and funds of the government of Guam account. The Guam Community College Capital Improvements Fund shall be expended exclusively for the payment of lease rental payments payable pursuant to the leaseback agreement entered into with the Guam Community College Foundation to secure financing for the construction, expansion, renovation and/or hardening of the Gregorio G. Perez Crime Lab Building, and Guam Community College Building #100 and #200.	The Guam Community College Capital Improvements Fund <u>shall be held in an account, or accounts, at a Guam financial institution, or institutions, separate and apart from all other accounts and funds of the government of Guam account.</u>

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
658	HOTEL OCCUPANCY TAX SURPLUS	X	x		09/30/99	PL32-068 ChapX Section 17	PL32-068 ChapX Section 17. Creation of the Hotel Occupancy Tax Surplus Fund. (a) There is hereby created, separate and apart from other funds of the government of Guam, a fund known as "The Hotel Occupancy Tax Surplus Fund" (Fund). The Fund shall be kept in a separate bank account and shall not be subject to any transfer authority of I Maga'låhen Guåhan or any inter-fund borrowing. (b) The Director of the Bureau of Budget and Management Research BBMR shall create a twelve (12)-month revenue budget based on the TAF revenue estimate in Chapter I, Section 2, relative to statistical weighting of historical collections by month, by collection category. The report shall be submitted to I Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan within thirty (30) days upon the enactment of this Act. (c) Notwithstanding any other provision of law, quarterly revenue collections in excess of the revenue budget submitted by the BBMR pursuant to Subsection (b) of this Section, shall be transferred and deposited from the TAF to the Fund on the thirtieth (30th) day after the end of each quarter	The Fund shall be kept in a separate bank account and shall not be subject to any transfer authority of I Maga'låhen Guåhan or any inter-fund borrowing.
659	GMHA MEDICAID MATCHING FUND		x		09/30/99	11gca026 §26208.3	11gca026 §26208.3 GMHA Medicaid Matching Fund. There is hereby created, separate and apart from other funds of the government of Guam, a fund known as the GMHA Medicaid Matching Fund (hereinafter the Fund). The Fund shall be kept in a separate bank account, administered by the Department of Public Health and Social Services. The Fund shall not be subject to any transfer authority of I Maga'låhen Guåhan or any interfund transfers. The sole authorized expenditure of the Fund is for the payments of bills for services as authorized by § 26208.2. All payments from the Fund for services incurred by qualified Medicaid recipients provided at the Hospital shall include the federal matching funds of the Medicaid program. The BBMR shall allot twenty-five percent (25%) of the annual appropriation from the GMHA Pharmaceuticals Fund each quarter of the fiscal year to the Guam Memorial Hospital Authority. Thirty (30) days after the end of each fiscal quarter, all unexpended or unencumbered allotments remaining in the Fund shall no longer be available as Medicaid matching funds and shall be immediately remitted to the GMHA.	The Fund shall be kept in a separate bank account, administered by the Department of Public Health and Social Services. The Fund shall not be subject to any transfer authority of I Maga'låhen Guåhan or any interfund transfers.
660	VETERANS AFFAIRS FUND				09/30/99	10gca067 §67109(a)	10gca067 §67109. Veterans Affairs Fund. There is hereby created, separate and apart from other funds of the government of Guam, a special fund known as the Veterans Affairs Fund (Fund). (a) The Fund shall not be commingled with the General Fund or any other funds of the government of Guam. (b) The Veterans Affairs Officer and a member of the Guam Veterans Commission shall approve all expenditures paid from the Fund. (c) The Veterans Affairs Officer shall be the administrator of the Fund, and may issue warrants of expenditure pursuant to § 67106 of this Chapter and shall maintain a record of all donations and expenditures.	
661	PERCENT FOR CAHA ARTS	X			09/30/99	1gca008 § 852.	1gca008 § 852. Arts in Public Buildings and Buildings Supported by Public Funds. (a) (1) Plans for public buildings and buildings supported by federal or government of Guam subsidy which contain public areas, and plans for remodeling or renovation of public buildings or facilities where the total cost of construction, remodeling or renovation exceeds the sum of One Hundred Thousand Dollars (\$100,000) shall contain provisions for the inclusion of works of art, by local artists if available, including, but not limited to, sculptures, paintings, murals, or objects relating to or consisting of native art as defined in § 851 of this Chapter. (2) The owner of the building shall also have the option of allotting at least one percent (1%) of the overall construction, remodeling, or renovation cost of a building to the Guam Council on the Arts and Humanities Agency (CAHA) in lieu of the inclusion of works of art. (A) Money collected from the construction, remodeling, or renovation of any building within or on the premises of any public educational institution shall be transferred no later than ten (10) days of receipt to the public educational institution with jurisdiction of said building.	
662	GUAM INVASIVE SPECIES INSPECT	X			09/30/99	PL 31-43: Section 4	PL 31-43: Section 4. Guam Invasive Species Inspection Fee Fund, Created. (a) There is hereby created, separate and apart from other funds of the government of Guam, a fund to be known as the "Guam Invasive Species Inspection Fee Fund" (hereinafter "the Fund"), which shall not be commingled with the General Fund. All payments shall be made payable to "The Guam Invasive Species Inspection Fee Fund" and monies shall be kept in a separate bank account established by the Director of the Department of Agriculture. All expenditures of the Fund shall be made exclusively by appropriation of I Liheslaturan Guåhan. Notwithstanding any other provision of law, any funds appropriated to the Department of Agriculture pursuant to this Chapter shall be administered by the Director of the Department of Agriculture. The Director of the Department of Agriculture shall be the Certifying Officer of such funds. The Fund shall not be used as a pledge of security or as collateral for government loans. The Director of the Department of Agriculture shall make a quarterly report to I Maga'låhen Guåhan and I Liheslaturan Guåhan of the condition of, and activity within, the Fund. (b) The fees collected shall be expended to: (1) recruit and hire a Territorial Invasive Species Coordinator; (2) establish and provide staffing for a Biosecurity Division within the Department of Agriculture to provide inspection, quarantine and eradication of invasive species contained in any freight brought to Guam; (3) suppress and eradicate invasive species present in Guam; and (4) develop the Guam Invasive Species Management Plan and its updates. The Territorial Invasive Species Coordinator shall also serve as the Council Secretary to carryout the necessary communications and coordinations directed by the Council.	separate and apart from other funds of the government of Guam, a fund to be known as the "Guam Invasive Species Inspection Fee Fund" (hereinafter "the Fund"), which shall not be commingled with the General Fund. All payments shall be made payable to "The Guam Invasive Species Inspection Fee Fund" and monies shall be kept in a separate bank account established by the Director of the Department of Agriculture.
663	POLICE PATROL VEHICLE AND EQUIP	X	x		09/30/99	10gca077 §77135	10gca077 §77135. Police Patrol Vehicle and Equipment Revolving Fund; Establishment. There is hereby established a "Police Patrol Vehicle and Equipment Revolving Fund" (Fund), to be maintained by the Department of Administration for the sole benefit of the Guam Police Department. The Fund shall be established and maintained in a bank account separate and apart from the General Fund, or any other bank account(s) of the government of Guam, and shall not be co-mingled with, or a part of, the General Fund. All funds due or accruing to the account from whatever source(s), as provided or authorized-pursuant to applicable law, inclusive of any interest, shall be deposited in the Fund in its entirety immediately upon receipt by the government of Guam. The Fund shall not be subject to the transfer authority of I Maga'låhen Guåhan.	The Fund shall be established and maintained in a bank account separate and apart from the General Fund, or any other bank account(s) of the government of Guam, and shall not be co-mingled with, or a part of, the General Fund.
664	CAHA REVOLVING FUND				09/30/99	5gca085 §85109	5gca085 §85109 CAHA Revolving Fund. The Governor shall establish a revolving fund for the Council on the Arts and Humanities. The Council may then deposit in the revolving fund income generated from gallery commissions, season tickets and other fund-raising activities to be used to further art projects. Individual accounts may be opened under the revolving fund for specific projects. 5gca085 §85112: CAHA shall serve as the Fund's custodian and shall be responsible for setting up the eligibility requirements governing usage of the Fund. CAHA's director shall manage the Fund and CAHA's certifying officer shall be the Fund's certifying officer. [5gca085 §85111. Former Off-Island Educational Training and Cultural Enhancement Fund. Duplicate to Fund 305 which was repealed by PL36-071 12-27-2021.]	CAHA shall serve as the Fund's custodian and shall be responsible for setting up the eligibility requirements governing usage of the Fund. CAHA's director shall manage the Fund and CAHA's certifying officer shall be the Fund's certifying officer.

As of: 19-Oct-2023

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
665	EARLY CHILDHOOD PROGRAM FUND		X		09/30/99	5gca022 §22425(q)(7)	5gca022 §22425(q)(7) Early Childhood Program Fund. There is hereby created, separate and apart from all other funds of the government of Guam, a fund known as the "Early Childhood Program Fund." All monies received by or on behalf of the government of Guam pursuant to §22425(q)(8) of Title 5 GCA, shall be deposited in the Fund and used for early childhood programs at the University of Guam, the Guam Community College, or the Guam Department of Education. The Fund shall not be commingled with the General Fund or any other funds of the government of Guam, and it shall be maintained in a separate bank account. All monies in the Fund shall require legislative appropriation, and <u>shall not be subject to any transfer authority of I Maga'låhen Guåhan.</u>	The Fund <u>shall not be commingled with the General Fund or any other funds of the government of Guam, and it shall be maintained in a separate bank account.</u>
666	PUBLIC MARKET REVOLVING FUND	X			09/30/99	5gca087 §87139	5gca087 §87139. Public Market Revolving Fund. (a) There is hereby established a fund to be known as the "Public Market Revolving Fund," which shall be maintained separate and apart from any other funds of the government of Guam. The President of Chamorro Affairs shall administer the Fund. Independent records and accounts shall be maintained in connection therewith. (b) Funds of the Public Market Revolving Fund shall be used exclusively for the administration, operation and maintenance of the Public Market. (c) All funds collected from fees levied pursuant to § 87138 shall be deposited in the Public Market Revolving Fund.	the "Public Market Revolving Fund," which shall be maintained separate and apart from any other funds of the government of Guam. The President of Chamorro Affairs shall administer the Fund. Independent records and accounts shall be maintained in connection therewith.
667	ALCOHOL BEV COMPL FEES & FINES				09/30/99	11gca003 §3229(c)(7)	11gca003 §3229(c)(7) Monies Collected from Assessment of Fees. All monies collected for the non-recurring fee and/or the expedited processing fee shall be deposited into a separate account called the "Alcoholic Beverage Compliance Fees and Fines Fund." The Administrator, with Board approval, shall be authorized to use the monies collected for programs to promote compliance with liquor laws, business development, and improvement of interagency and interoffice functions. Such programs may include, but are not limited to, enforcement; public service announcements promoting responsible drinking and driving practices; youth programs; education; and Alcoholic Beverage Control Board and administrative meetings.	
668	FIRST GENERATION TRUST FUND	X	X		09/30/99	17gca014 § 14203(a)	17gca014 § 14203. Creation of the First Generation Trust Fund. (a) The First Generation Trust Fund (Fund) is hereby created separate and apart from all other funds of the government of Guam, and shall be administered by the Superintendent of the Department of Education. The Fund shall not be commingled with the General Fund, or any other funds of the government of Guam; shall be maintained in a separate bank account in accordance with this Act; and <u>shall not be subject to any transfer authority of I Maga'låhen Guåhan or to any inter-fund borrowing, or used for any other purpose not authorized by this Chapter.</u> (b) All funds appropriated, collected, or received pursuant to this Chapter shall be deposited in the Fund and used for the implementation of the First Generation Trust Fund Initiative.	The Fund <u>shall not be commingled with the General Fund, or any other funds of the government of Guam; shall be maintained in a separate bank account in accordance with this Act;</u> and shall not be subject to any transfer authority of I Maga'låhen Guåhan or to any inter-fund borrowing, or used for any other purpose not authorized by this Chapter.
669	CLT SURVEY & INFRASTRUCTURE	X	X		09/30/99	21gca075 §75124	21gca075 §75124. The Chamorro Land Trust Survey and Infrastructure Fund. The Chamorro Land Trust Commission shall create a special fund called the Chamorro Land Trust Survey and Infrastructure Fund (Fund), which shall be maintained separate and apart from any other funds and <u>shall not be subject to the transfer authority of I Maga'låhen Guåhan.</u>	
670	VETERANS CEMETARY TRUST FUND				09/30/99	10gca067 §67105.1(a)	10gca067 §67105.1 Veterans Cemetery Trust Fund. (a) The Veterans Cemetery Trust Fund is transferred from the Guam Parks Commission to the Guam Veterans Commission. (b) Any money paid by the federal government to Guam in connection with the use of the Cemetery shall be deposited in the Veterans Cemetery Trust Fund and used for the maintenance of the Cemetery. (c) Expenditures from the Fund shall be by direction of the Veterans Affairs Officer. (d) The Veterans Affairs Officer shall, at the end of every quarter, provide an accounting to the Guam Veterans Commission, I Maga'låhen Guåhan (the Governor of Guam) and I Liheslaturan Guåhan for the use of the Fund, and have it posted on the Office's website.	
671	COMPASSIONATE CANNIBIS USE	X			09/30/99	10gca012 Art25 §122523(a)	10gca012 Art25 §122523. Compassionate Cannabis Use Fund. (a) There is established a non-lapsing revolving fund, hereafter referred to as the "Compassionate Cannabis Use Fund" (Fund), which shall be maintained separate and apart from any other fund of the government of Guam, and shall be administered by the Department of Public Health and Social Services. Independent records and accounts shall be maintained in connection therewith. All fees, reimbursements, assessments, fines, and other funds collected or received pursuant to this Act shall be deposited in this Fund and used for the administration and implementation of this Act, including purchase of equipment and payment of the operational costs of the DPHSS.	
672	GUAM PUBLIC LIBRARY LEASING FD				09/30/99	5gca080 §80128(a)	5gca080 §80128. Authorization for Solicitation and Contracting for Lease. (a) The Guam Public Library System is hereby authorized to solicit and contract for the lease and operation of the Internet Café located at Nieves M. Flores Memorial Library in Hagåtña to provide drink and food services for library patrons and the general public, for the purpose of generating a source of revenue to support library infrastructure and attracting patrons to the establishment. (b) All funds received from the contract for the lease of the Internet Café shall be maintained separate and apart from any other funds of the government of Guam, and independent records and an independent bank account shall be kept in connection with this Fund. The revenue from the contract for the lease of the Internet Café shall be used for facility maintenance, improvements, supplies, and programs. The use of these funds shall be subject to the determination and approval of a majority of the Library Board members, and subject to legislative appropriation through the annual budget act. (c) Funds directed, as a result of revenue received from the contract for the lease of the Internet Café, shall be subject to an annual audit by the Office of Public Accountability. (d) The Library Board shall establish interim policy and procedures for the administration of this § 80128 until the promulgation of rules pursuant to the Administrative Adjudication Law.	(b) All funds received from the contract for the lease of the Internet Café <u>shall be maintained separate and apart from any other funds of the government of Guam, and independent records and an independent bank account</u> shall be kept in connection with this Fund.
673	GUAM ANCESTRAL LANDS COMMISSION SURVEY, INFRASTRUCTURE AND DEVELOPMENT FUND	X	X		09/30/99	21gca080 §80104(h)(i)(1)	21gca080 §80104(h)(i). (1) The Guam Ancestral Lands Commission shall create a special fund called the Guam Ancestral Lands Commission Survey, Infrastructure, and Development Fund (Fund), which shall be maintained separate and apart from any other funds, and shall not be subject to the transfer authority of I Maga'låhen Guåhan.	... <u>shall be maintained separate and apart from any other funds, and shall not be subject to the transfer authority of I Maga'låhen Guåhan.</u>
674	ABOVEGROUND STORAGE TANK MGMT		X		09/30/99	10gca076A §76A114	10gca076A §76A114. Aboveground Storage Tank Management Fund. There is hereby established a fund to be known as the "Aboveground Storage Tank Management Fund," hereafter referred to as the AST Fund, a non-lapsing, revolving fund which shall be maintained separate and apart from any other funds of the government of Guam. (a) All fees, reimbursements, assessments, fines, forfeitures, and other funds collected or received pursuant to this Chapter, shall be deposited in the AST Fund, and shall not lapse at the end of the fiscal year, but shall rollover into the next fiscal year or until expended. Independent records and accounts shall be maintained in connection therewith. The AST Fund shall be kept in a bank licensed to do business on Guam, and funds shall be paid out only upon a request for payment or requisition submitted by the Administrator. All monies in the AST Fund are hereby appropriated to the Guam Environmental Protection Agency (GEPA) to be expended in accordance with this part and <u>are not subject to I Maga'låhi's transfer.</u> (b) The Administrator shall administer the AST Fund and make disbursements from the Fund: (3) to fund the administration and implementation of this Chapter, including, but not limited to, purchase of equipment, supplies, public outreach, and payment of personnel costs and service contracts arising from enforcement of this Chapter.	Independent records and accounts shall be maintained in connection therewith. The AST Fund shall be <u>kept in a bank licensed to do business on Guam,</u>

Fund No.	Fund Description	BFS*	TRF*	De-activated	EXPIRES	Authorization (Pub. Law, Guam Code, Exec. Order, etc.)	Authorization Description	Bank Account Requirement
675	Hospital Capital Improvement Fund		X		09/30/99	PL35-036:III:5	tax and business privilege tax revenues collected in excess of those revenue levels set forth in Public Law 34-116, for both categories combined, shall be deposited in the Hospital Capital Improvement Fund (Fund), which is hereby established and is to be maintained separate and apart from any other account of the government of Guam, and shall not be comingled with any other account. The revenues deposited in the Fund shall not be subject to any transfer authority of I Maga'hagan Guahan.	... established and is to be maintained separate and apart from any other account of the government of Guam, and shall not be comingled with any other account. The revenues deposited in the Fund shall not be subject to any transfer authority of I Maga'hagan Guahan.
676	Guam War Claims Fund (TEMPORARY)		X		09/30/99	5gca001 Art13 §11301 - PL35-061 (Expendible Trust)	5gca001 Art13 §11301. (a) There is hereby established the Seventy-fifth (75th) Guam Liberation War Claims Fund (Fund), which shall be administered by the Department of Administration. (d) Any funds transferred to the Fund shall only be used to pay Compensable Guam Victims with certified claims by the Foreign Claims Settlement Commission and such use shall be consistent under a Memorandum of Agreement between the Guam Department of Administration and the U.S. Department of the Treasury. This Fund shall be exempt from the Governor's transfer authority; and, any funds remaining shall be subject to legislative appropriation.	(e) All money reimbursed to the Government of Guam for payment of claims as authorized in Subsection (d) of this Section shall be deposited in the Fund.
677	COVID-19 Special Fund (FEDERAL, TEMPORARY)				12/31/21	Federal grants	USPL116-136 Temporary Fund to record and track COVID-19 expenses prior to receiving official documentation for federal stimulus funding	
678	Unfunded Liability				09/30/99	Unclassified	2020-04-29 As requested by DOA Director to track Unfunded Liabilities claimed by the Executive Branch Line Agencies.	
679	CARES Act-DOL PUA Admin/Benefit (FEDERAL, TEMPORARY)				06/30/22	Federal grants	USPL116-136 FY2020 CARES Act Pandemic Unemployment Assistance (PUA) admin & benefits; 1) FPUC Benefits(PMS UI34836Z40) \$174,000,000.00; 2) PUA Administration (PMS UI34836Z30) \$2,000,000.00; 3) PUA Benefits (PMS UI34836Z20) \$100,000,000.00	
680	Auxiliary Fund - DOA				09/30/30	Unclassified	PL14-110, Section 2 (page7): Created the DYA Auxiliary Services Fund 19gca020 ss20112: Department Auxiliary Services Fund codified	2 (page7):
681	Emergency Rental Assistance (FEDERAL)				12/31/26	Federal grants	USPL116-260 Coronavirus Response & Relief Supplemental Act of 2021 (CRRSA21)	
682	American Resue Plan (ARP) (FEDERAL, TEMPORARY)				12/31/26	Federal grants	USPL117-02 Temporary Fund to record and track American Rescue Plan (ARP) Act of 2021 funding related to the third (3rd) economic stimulus	
683	Education Stabilization Fund (FEDERAL, TEMPORARY)				09/30/22	Federal grants	USPL116-136 CFDA 84.425 Education Stablization Fund under the CARES Act of 2020	
684	OCP MULTI-PURPOSE CNTR CONSTR				09/30/41	Federal grants	2021-10-11 As requested by GAS M.G.Edrosa to track Contruction of Ordot-Chalan Pago Multi-purpose Center.	
685	EITC REIMBURSEMENT (FEDERAL)				09/30/99	Federal grants	USC Title IX, Subtitle G, Part 3. Permanently provides authority to make payments to Puerto Rico, American Samoa, and mirror-code territories for amounts they pay out in the EITC. For Puerto Rico and American Samoa, such payments are contingent upon those territories increasing the amount of their EITC or enacting an EITC, respectively.	
686	CHILD TAX CREDIT - CTC (FEDERAL)				12/31/26	Federal grants	ARPA, §9611(a), adding Sec. 24(i): track 2021 ACTC payments. USC Title IX, Subtitle G, Part 2. Effectively expands child credit eligibility to residents of U.S. territories permanently. For mirror code territories, the Treasury will make payments equal to the territory's costs of the child tax credit. *NOTE* PL117-02 expanded permanent CTC eligibility to the U.S. Territories.	
687	HOMEOWNERS ASSISTANCE FUND (FEDERAL, TEMPORARY)				12/31/26	Federal grants	Temporary fund to record and tract American Rescue Plan (ARP) Act of 2021 funding related to the Homeowners Assistance Fund.	
688	NONENTITLEMENT UNIT LOCAL GOVT (FEDERAL, TEMPORARY)				12/31/26	Federal grants	(ARPA)42 USC 803 §603(b)(2) "Coronavirus Local Fiscal Recovery Fund" - Fund to track "Nonentitlement Units of Local Government".	
689	Opioid Recovery Trust Fund		X		09/30/99	5gca022 §221702	5gca022 §221702. Opioid Recovery Trust Fund. (a) There is hereby created the "Opioid Recovery Trust Fund," which shall be maintained separate and apart from any other funds of the government of Guam. The fund shall be a continuing fund; amounts credited to the Fund shall not be subject to further appropriation and monies remaining in the Fund at the end of a fiscal year shall not be transferred to the General Fund. The Fund shall not be subject to any transfer authority of I Maga'hagan Guahan. (b) .. The Fund shall also include any interest earned on such accounts. (d) The Office of the Attorney General shall promptly remit all money, payments, or other things of value to the Treasurer of Guam for credit to the Fund. (e) The Office of the Attorney General, in consultation with the Opioid Recovery Advisory Council established by this Act, shall administer the Fund.	(e) The Office of the Attorney General, in consultation with the Opioid Recovery Advisory Council established by this Act, shall administer the Fund.
690	Coronavirus Capital Project				12/31/26	Federal grants	(ARPA)42 USC 803 §603(b)(2) "Coronavirus Capital Projects Fund" - Section 604 of the Social security Act, as added by Section 9901, PL#117-2	
691	Clean School Bus (CSB) Rebate				10/01/26	Federal grants	42 USC §16091 "Energy Policy Act of 2005" - Section 741 of the Infrastructure Investment and Jobs Act, as added by Section PL#117-58	
692	Infrastructure Act				03/29/28	Federal grants	47 USC §1702 "Broadband Equity, Access and Development (BEAD) Program" - Section 60102 of the Infrastructure Investment and Jobs Act, as added by Section PL#117-58	
693	Guam Able Savings				10/19/23	11gca053 §53108	11gca053 §53108. Notwithstanding any other provision of law, rule, or regulation to the contrary, I Maga'hagan Guahan is hereby authorized to identify and transfer up to Two Hundred Fifty Thousand Dollars (\$250,000) from the General Fund to the Department of Administration to assist in the implementation of the Guam ABLE Savings Program pursuant to this Chapter. The funds shall be used for, but are not limited to, the following purposes: (a) engaging the services of consultants to assist in launching the program; (b) engaging and hiring a Program Manager for the purposes of managing the Guam ABLE Savings Program;and (c) to assist with associated start-up fees and overhead. Notwithstanding any other provision of law, rule, or regulation to the contrary, the transfer authority authorized by this Section is in addition to the transfer authority provided under Public Law 36-54..	
	265	87	41				<<TOTALS @2023-Oct-19	REQUIRES BANK ACCOUNT or SIMILAR >>>
								61