



Office of Senator Christopher M. Dueñas
CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

April 27, 2026

MEMORANDUM

To: All Committee Chairs, 38th Guam Legislature

From: Chairman Christopher M. Dueñas

Date: April 27, 2026

Subject: Expedited Budget Schedule and Required Agency Coordination

Hafa Adai Colleagues,

This serves as a formal reminder that the Legislature will proceed under an expedited budget schedule, with the goal of passing the FY 2027 budget no later than **July 17, 2026**. Given this compressed timeline, your full participation is essential. Please ensure that any travel plans allow for your presence on island throughout the budget process.

I also reiterate my position as Chairman: **the use of carryover funds will be ruled out of order.** As highlighted in the FY 2024 audit, reliance on carryover funding contributes to structural imbalance. Our objective this cycle is to produce a conservative, fiscally sound budget grounded in recurring revenues and responsible appropriations.

To support this effort, each Committee Chair is directed to coordinate with the agencies under your jurisdiction and provide the following:

- 1. Spending Capacity (Current Fiscal Year):**
Confirm whether each agency is able to fully expend its FY 2026 appropriations.
Agencies must understand that unspent funds will not be permitted to carry over.
- 2. Annual Leave Liability:**
Report the number of employees within each agency who are currently carrying more than 320 hours of annual leave.
- 3. Performance-Based Budgeting (PBB) Readiness:**
In anticipation of full PBB implementation in FY 2028, with trainings scheduled in FY 2027, provide the number of employees within each agency who will require PBB training.

Please submit this information to my office no later than May 8, 2026.



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CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

Kindly confirm receipt of this memorandum. Your cooperation is critical to ensuring that we meet our deadline and uphold our responsibility to deliver a balanced and disciplined budget for the people of Guam. Please do not hesitate to contact me if you have any questions or concerns.

Sincerely,

Senator Christopher M. Dueñas

Chairman, Committee on Finance and Government Operations
38th Guam Legislature

Cc: Office of Finance and Budget
All Members, 38th Guam Legislature