Kumision Inangokkon Tano' Chamoru
(CHamoru Land Trust Commission)

P.O. Box 2950 Hagåtña, Guåhan 96932 *Phone: 649-5263 Ext. 400 Fax: 649-5383*

35GL-19-0564
Speaker Tina Rose Muña Barnes

MAY 3 8 2019
Time 3:36 ( )AM (PM
Received By:

May 28, 2019

To: Senator Tina Muña Barnes
Speaker, 35th Guam Legislature

From: Administrative Director

Subject: Civil Service Commission Judgement – Lydia E. Taleu

Buenas yan Håfa Adai!

The CHamoru Land Trust Commission (CLTC) has consulted with the Department of Administration's Payroll Division, and the Bureau of Budget and Management Research to process the prior year obligation that resulted from the Civil Services Commission judgement related to the appeal of Ms. Lydia E. Taleu. Unfortunately, CLTC has been unsuccessful.

Furthermore, the Office of the Attorney General of Guam issued an INFORMATION AND GUIDANCE on March 2, 2017 related to "Payment of Civil Service Commission Judgements for Prior Year Payroll Obligations with Current Year Funds." In accordance, with the INFORMATION AND GUIDANCE CLTC is seeking the approval and authorization of the 35th Guam Legislature to utilize current year appropriations to pay for prior year obligations.

Should you have any questions or require additional information, please contact Mr. Joey Cruz, Program Coordinator III, at 649-5263 ext. 430.

Senseramente,

Jack E. Hattig III

Attachments

2019 MAY 30 PM 3:56

Cc:
Senator Joe S. San Agustin, Office of Finance and Budget

Lourdes A. Leon Guerrero
Governor

Joshua F. Tenorio
Lieutenant Governor

Commission Members

G. Pika Fejeran
Chairwoman

Joseph I. Cruz
Vice-Chairman

Amanda L.G. Santos
Commissioner

Austin J. Duenas
Commissioner

Shawntel L. Techaira
Commissioner

Jack E. Hattig III
Administrative Director

Rev. 02/4/2019

0564

BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

MAY 21 2019

MEMORANDUM

To: Director, Chamorro Land Trust Commission

From: Director, Bureau of Budget and Management Research

Subject: Request for Prior Year Authorization – Civil Service Commission Judgment (L. Taleu)

The Bureau is returning the attached Personnel Actions(s) for the reason(s) indicated below:

/ / Based on your department's FY2019 Expenditure Projection, a shortfall is expected for this fiscal year. As such, provide **details** (such as what expenditure items will be reduced or deleted along with the corresponding dollar value on how the department will address this shortfall) **prior** to resubmitting subject request. The Bureau cautions the department against violating 4 GCA, Ch. 14, Article 1, Sec. 14110 relative to certifying officers. This mandate states in part that anyone certifying funds in excess of an appropriation is guilty of a **misdemeanor** and will be prosecuted.

/ / Requested position is not authorized exception to Public Law 34-116, Ch. XII, Sec. 12 which restricts the hiring of unclassified employees in the Executive Branch of the Government of Guam.

/ / Non-compliance with BBMR Circular 08-03 relative to prior approval of Detail Appointments.

/ / Insufficient funding to cover the request for personnel action.

/ / Funds not certified.

/X/ Other:
The subject request to pay for prior year obligations cannot be statuatorily authorized by the Bureau. Such request needs to be submitted to the Speaker of *I Liheslaturan Guåhan* with a subsequent action to amend the Chamorro Land Trust Commission's appropriation authorization in P.L. 34-116 approving such expense. It should be noted that the Bureau cleared the subject employee's Personnel Action certifying funds available for both reinstatement and backpay on December 6, 2018 (copy attached). As such, the Bureau is returning the subject request for your disposition. Please be reminded that, currently, the employee can be compensated from October 1, 2018 and prospecitvely until such time that the aforementioned prior year authorization is approved. Lastly, the citation of P.L. 33-185, Chapter 12, Section 16 refers to obligations incurred in FY 2016 and prior and is no longer applicable after September 30, 2017.

LESTER L. CARLSON, JR.

Enclosures

Kumision Inangokkon Tano' Chamoru

(CHamoru Land Trust Commission)

P.O. Box 2950 Hagåtña, Guåhan 96932 Phone: 649-5263 Ext. 400 Fax: 649-5383

Lourdes A. Leon Guerrero
Governor

Joshua F. Tenorio
Lieutenant Governor

Commission Members

G. Pika Lujeran
Chairwoman

Joseph I. Cruz
Vice-Chairman

Amanda L.G. Santos
Commissioner

Austin J. Duenas
Commissioner

Shawntel L. Techaira
Commissioner

Jack E. Hattig III
Administrative Director

RECEIVED
MAY 17 2019
Bureau of Budget and Management Research

May 14, 2019

To: Senator Tina Muña Barnes
Speaker, 35th Guam Legislature

From: Administrative Director

Subject: Civil Service Commission Judgement – Lydia E. Taleu

Buenas yan Håfa Adai!

In FY2018 Ms. Lydia E. Taleu was terminated. Ms. Taleu appealed her termination with the Civil Service Commission and won her appeal. As a result, Ms. Taleu was reinstated to her employment status prior to her termination and was awarded any and all annual increments that she would have earned as if she was still employed. The Chamorro Land Trust Commission has calculated that $22,461.20 in salary (111) and $7,852.96 in benefits (113) is owed to Ms. Taleu for FY2018.

In accordance with Public Law 33-185, Chapter 12, Section 16, the Chamorro Land Trust Commission is requesting to utilize FY2019 Budget Appropriations to pay for prior year obligations owed to Ms. Taleu.

Should you have any questions or require additional information, please contact Mr. Joey Cruz, Program Coordinator III, at 649-5263 ext. 430.

Senseramente,

Jack E. Hattig III

Attachments

APPROVAL & CERTIFIED FUNDS AVAILABLE:

_____ _____

Lester L. Carlson Jr., Director Date

Rev. 02/4/2019

Cc:
Senator Joe S. San Agustin, Office of Finance and Budget

Employee: Taleu, Lydia E.
Increment Due Date: 3/1/2018

			Salary	Benfits
Hourly	I-02	Current:	$ 14.27	$ 5.02
	I-03	Increment:	$ 14.81	$ 5.17
		Difference	$ 0.54	$ 0.15

			111	113
FY2018	PPE Date	1/6/2018	$ 114.16	$ 40.16
	PPE Date	1/20/2018	$ 1,141.60	$ 401.60
	PPE Date	2/3/2018	$ 1,141.60	$ 401.60
	PPE Date	2/17/2018	$ 1,141.60	$ 401.60
	PPE Date	3/3/2018	$ 1,150.24	$ 404.00
	PPE Date	3/17/2018	$ 1,184.80	$ 413.60
	PPE Date	3/31/2018	$ 1,184.80	$ 413.60
	PPE Date	4/14/2018	$ 1,184.80	$ 413.60
	PPE Date	4/28/2018	$ 1,184.80	$ 413.60
	PPE Date	5/12/2018	$ 1,184.80	$ 413.60
	PPE Date	5/26/2018	$ 1,184.80	$ 413.60
	PPE Date	6/9/2018	$ 1,184.80	$ 413.60
	PPE Date	6/23/2018	$ 1,184.80	$ 413.60
	PPE Date	7/7/2018	$ 1,184.80	$ 413.60
	PPE Date	7/21/2018	$ 1,184.80	$ 413.60
	PPE Date	8/4/2018	$ 1,184.80	$ 413.60
	PPE Date	8/18/2018	$ 1,184.80	$ 413.60
	PPE Date	9/1/2018	$ 1,184.80	$ 413.60
	PPE Date	9/15/2018	$ 1,184.80	$ 413.60
	PPE Date	9/29/2018	$ 1,184.80	$ 413.60
		Total	**$ 22,461.20**	**$ 7,852.96**

03-13-17 163

Office of the Attorney General of Guam

590 S. Marine Corps Dr., Ste. 901, Tamuning, Guam 96913

March 7, 2017

Elizabeth Barrett-Anderson
Attorney General
Phone: (671) 475-3324
ext. 5015/ 5030
Fax: 477-4703
law@guamag.org

Jacqueline Z. Cruz
Chief of Staff
Administration
ext. 5010
jzcruz@guamag.org

Phillip J. Tydingco
Chief Prosecutor
Prosecution
ext. 2410
ptydingco@guamag.org

Karl P. Espaldon
Deputy AG
Solicitors
ext. 3115
kespaldon@guamag.org

Kenneth D. Orcutt
Deputy AG
Litigation
ext. 3225
korcutt@guamag.org

Fred S. Nishihira
Deputy AG
Consumer Protection
ext. 3250
fnishihira@guamag.org

Rebecca M. Perez
Deputy AG
Child Support
ext. 1610
rebecca.perez@guamcse.net

Carol M. Hinkle-Sanchez
Deputy AG
Juvenile
ext. 4040
csanchez@guamag.org

Pauline I. Untalan
Administrator
Victim Service Center & Notary Unit
ext. 5030
puntalan@guamag.org

INFORMATION AND GUIDANCE **Ref.:** DOA 16-0514

TO: Director, Department of Administration

FROM: Attorney General

SUBJECT: **Payment of Civil Service Commission Judgments for Prior Year Payroll Obligations with Current Year Funds**

This is in response to your request for this Office's guidance on the following matter:

QUESTION/ANSWER

1. Whether Civil Service Commission (CSC) judgments regarding prior year payroll obligations may be paid with current year appropriations? The answer is No.

2. Whether a Government Claims Act claim based on a CSC judgment may be filed for payment of prior year back-pay obligations? The answer is No.

DISCUSSION

1.

CSC judgments to pay prior year payroll obligations cannot be paid with current fiscal year appropriations. A *back-pay obligation* cannot be made into a current year obligation when accounting principles hold it to be an obligation of prior years. *Limtiaco v. Guam Fire Dep't*, 2007 Guam 10 ¶ 71. At issue in the *Limtiaco* case was a *back-pay* settlement that had been approved by the Civil Service Commission in a prior fiscal year. The court noted that "when the executive branch owes a past due obligation, and the judicial branch has properly ordered it paid, and the executive branch is constrained from doing so from its current year budget, there is nothing to prevent the owing agency to seek the funds for this obligation from the Guam Legislature in the agency's budget." *Id.* Therefore, legislative authorization is required to pay such judgments.

This office distinguished the *Limtiaco* case from settlements made pursuant to the Government Claims Act in a recent Opinion. Our Opinion stated that current year appropriations may be used to pay a settlement of a prior year claim against the government made pursuant to the Government Claims Act. *See* Attorney General Opinion GOV 16-0106. This is because a settlement of a claim filed under the Government Claims Act creates a new or current obligation to pay, even though it may be based on facts that arose in a previous fiscal year.

DEPARTMENT OF ADMINISTRATION

MAR 10 2017
DIRECTOR'S OFFICE

As stated in the Opinion, this interpretation is consistent with the intent of the Government Claims Act which is to enable the government to conduct an adequate investigation of the merits of the claim and, if appropriate, to settle it without the expense of a lawsuit. *See* Attorney General Opinion GOV 16-0106 *citing Quan Xing He v. Government of Guam*, 2009 Guam 20.

A recent amendment to the Government Claims Act reinforces our position. The amendment provides that claims settled and approved through the Government Claims Act are not subject to fiscal year limitations on the authority of government agencies to make full payments in resolution of a claim. 5 G.C.A. § 6206(d).

There is no similar authority to pay CSC judgments for *back-pay obligations* with current fiscal year appropriations. Furthermore, with *Limtiaco*, there is specific case law that requires special legislative authorization to pay *back-pay obligations*. As such, the agency ordered to pay the obligation would need to seek such authorization to pay employees pursuant to CSC judgements.

2.

The Department next asks whether a government claim, based on a CSC judgment, may be filed in order for payment for prior year back-pay obligations to be made with current year funds.

The Guam Supreme Court in the *Limtiaco* case held that "[t]he Government Claims Act does not apply to claims arising under the merit system." *Limtiaco* at ¶ 74. According to *Limtiaco*, "The Government Claims Act was never meant to apply to personnel issues that are pre-empted by the merit system, and so [a] filing of [a] government claim is irrelevant." *Id.* CSC judgments and settlements are based on claims arising under the merit system. Therefore, attempting to convert a CSC judgment into a government claim settlement is not a viable or allowable option to permit payment with current year appropriations.

CONCLUSION

Current year appropriations cannot be used to pay CSC awards and settlements pertaining to *back pay obligations* without legislative authorization. Filing of a government claim to pay the judgment is insufficient to pay a CSC judgment because the Government Claims Act does not apply to claims arising under the merit system.

SHANNON J. TAITANO
Assistant Attorney General

FCN 2-0-7
Revised 7/62
(old GG-1)

GOVERNMENT OF GUAM
HAGATNA, GUAM
REQUEST FOR PERSONNEL ACTION

1. NAME (Mr., Miss, Mrs, - First, Middle Initial, Last)	2. Date of Birth	3. Payroll Number	4. Date Requested
Lydia E. Taleu	**1/31/1965**	**586-72-1659**	**12/3/2018**

5. Request Number	6. Effective Date	7. Nature of Action (use standard terminology)
DLM-2019-004	**1/3/2018**	**Reinstatement & Back Pay per Civil Service Commission's Decision and Judgment**

FROM	DESCRIPTION	TO
	8. Position Title	**Land Agent I**
	9. Pay Range, Step Salary or Rate	**I-2 $29,678.70 Per Annum $14.27 Per Hour**
	10. Dept. or Agency	**Department of Land Management**
	11. Division	**Chamorro Land Trust Commission**
	12. Section	
	13. Position Number	**CLTC-030**

14. REMARKS (continue in Item 21, if necessary)

a. Account Number is 5624A192960SE201-111/113

b. Reinstatement & Back Pay per Civil Service Commission's Decision and Judgment on Adverse Action Case No.: 18-AA02T (see attachment).

c. Ms. Taleu's previous position #CLTC-066 has been filled. New position number assigned to Ms. Taleu for reinstatement is CLTC-030.

RECEIVED
9:41 AM DEC 05 2018
Bureau of Budget and Management Research

CERTIFIED FUNDS AVAILABLE:
Virginia R. Flores
Virginia R. Flores, CERTIFYING OFFICER
DATE: 12/3/2018

15. Requested By (Signature and Title)	16. For additional information call (Name & Telephone No.)
MICHAEL J.B. BORJA, Director, DLM	**Virginia R. Flores, Administrative Services Officer / 647-8500**
17. Approved By (Signature, Title and Department)	18. Approved By (Releasing Dept. Head-For Transfer Only)
MICHAEL J.B. BORJA, Director, DLM	

19. CLEARANCES - ITEMS BELOW TO BE COMPLETED BY OFFICES CONCERNED

TO	ACTION	BY	DATE
CLASSIFICATION			
EMPLOYMENT			
OVERSEAS			
RETIREMENT			
RECORDS			

BUDGET SECTION

MANAGEMENT SECTION
CLEARED PER BBMR'S REVIEW
LESTER L. CARLSON, JR.
Deputy Director BBMR
Date: DEC 06 2018

RECEIVED
NOV 29 2018
DEPARTMENT OF LAND MANAGEMENT
CLTC/GALC/GLUC

BEFORE THE
GUAM CIVIL SERVICE COMMISSION

BOARD OF COMMISSIONERS

IN THE MATTER OF: **LYDIA TALEU,** **Employee,** **vs.** **DEPARTMENT OF LAND MANAGEMENT,** **Management.**	**ADVERSE ACTION** **CASE NO.: 18-AA02T** **DECISION AND JUDGMENT**

INTRODUCTION

This matter came before the Civil Service Commission for a hearing on the merits on June 21, August 2 and 14, 2018. Employee is appealing the Final Adverse Action terminating her employment on the grounds of Abandonment of Position.

Present were the Employee, Lydia Taleu, (hereinafter "Employee), and her attorney Robert Cruz, Guam Legal Services Corporation Disability Law Center; Assistant Attorney Nicolas Toft, on behalf of the Department of Land Management (hereinafter "Management"). Management was represented by Michael J.B. Borja, Director, and David Camacho, Deputy Director. Members of the Commission present were Edith Pangelinan,

Doc. No. 35GL-19-0564.

Chairperson, Lourdes Hongyee, Vice-Chairperson, Commissioner John Smith, and Commissioner Catherine Gayle.

JURISDICTION

The jurisdiction of the Commission is based upon the Organic Act of Guam Section 4401 et. seq., Title 4 of the Guam Code Annotated, and relevant portions of the Government of Guam Personnel Rules and Regulations applicable to the Department of Land Management.

FINDINGS OF FACT

1. Notice of Final Adverse Action dated January 3, 2018, terminating the Employee for Abandonment of Position was served on the Employee. (Exhibit M-1)

2. Employee had been served with a Notice of Proposed Adverse Action dated December 15, 2017, for Abandonment of Position based upon absences from work that occurred in 2017. Response from the Employee was in an email message to Matthew Leon Guerrero, Margarita Borja, and Michael Borja dated December 22, 2017 that stated: "I am trying to contact my doctor DeJesus that I was unable to come to work during this time. Dr. DeJesus is off-island. I am working with the medical facility to obtain a medical clearance to return to work. Thank you. Lydia Taleu" (Exhibit M-2)

3. An earlier Notice of Proposed Adverse Action dated August 4, 2017, was served on the Employee for absences from work from December 30, 2016 to August 2017. (Exhibit M)

4. Director Michael J.B. Borja decided not to issue a Notice of Final Adverse Action in that matter at the time out of compassion for the Employee. (Testimony of Management and Employee)

5. Employee had provided a note dated November 15, 2017, written on his prescription form from Dr. DeJesus stating she was suffering from depression and asking that she be excused from work from October 27, 2017 to the present. (Exhibit D)

6. A previous Notice of Final Adverse Action dated February 8, 2017, was served on the Employee regarding absences from work. She was suspended for three days March 7-9, 2017. (Exhibit M-4)

Doc. No. 35GL-19-0564.

7. Employee was employed as a Land Agent I for the Department of Land Management since 2015. She loved her job and thought she worked well as a team member and did a good job writing reports after field visits. (Testimony of Employee)

8. Employee severely suffered from a recurring Major Depressive Disorder, but was originally misdiagnosed by a doctor at FHP as having a chronic thyroid problem. (Testimony of Employee)

9. Employee was later diagnosed by Mary Katherine Fegurgur, Psy.D, Licensed Clinical Psychologist as having attempted suicide by taking all her medications and alcohol. (Exhibit H). Dr. Fegurgur also diagnosed Employee as suffering from Major Depression Disorder. (Exhibit E)

10. Employee had phoned and said goodbye to her therapist Dr. Fegurgur, after she took the drugs and drank the alcohol. It was Dr. Fegurgur who called 911 and had an ambulance take her to the GMHA Emergency room for treatment. (Exhibit I).

11. Employee was diagnosed by Dr. Ariel Ishmael (Staff Psychiatrist, GBH&WC) as having a history of relapse of her depressive symptoms, requiring change of medications, weekly group therapy sessions, but ultimately resulted in her admission in January, 2018 to the inpatient psychiatric unit of the Guam Behavioral Health and Wellness Center. (Exhibit F)

12. Management received a letter from Dr. Ishmael dated April 6, 2018 stating that Employee was cleared to return to work although she was under continuing treatment at GBH&WC). At the time the letter stated that she was participating in therapy, counseling and medication management and doing well. (Exhibit J)

13. Employee stated her Major Depression Disorder is in remission and her psychiatrist Dr. Ishmael has cleared her to return to work, and has encouraged her to do so. She also explained how she now gets support from friends and family to become an effective worker for the Department again. (Testimony of Employee)

14. The Employee was intimidated from attending group therapy sessions because of lunch time talk by her fellow employees about employees who regularly missed work at stressful times. Group therapy is an essential part of her treatment program. Employee wanted to feel that she was being "a strong woman." (Testimony of Employee)

15. Neither Management nor Employee were aware that the Americans with Disabilities Act, as amended, requires employers to make reasonable accommodations for employees with physical and mental disabilities, and that Employee could have sought a flexible work schedule to allow her to continue to attend her group therapy sessions at GBH&WC during regular working hours. (Testimony of Management and Employee)

Doc. No. 35GL-19-0564.

CONCLUSION

WHEREFORE, following due deliberation, based upon a majority vote of the Commission, 4 to 0 in favor of the Employee, the Commission enters the following Judgment.

Management did not meet its burden of showing with clear and convincing evidence that the Employee Lydia Taleu had abandoned her position, or had been cleared to work by her doctors despite being aware that she was suffering from Major Depression Disorder, and required intensive medical treatment including medicine management, counseling and group therapy. Employee is reinstated to her position as Land Agent 1, effective January 3, 2018. In accordance with the Americans with Disabilities Act, the Department shall make reasonable accommodation (including providing flexible work hours so that she may attend her group therapy sessions and attend medical appointments) for her mental disability. Employee is to be reinstated with all back pay and benefits as if she had not been terminated.

IT IS SO ADJUDGED on this 8th day of November, 2018.

EDITH PANGELINAN
Chairperson

LOURDES HONGYEE
Vice-Chairperson

(Absent)
PRISCILLA TUNCAP
Commissioner

JOHN SMITH
Commissioner

CATHERINE GAYLE
Commissioner

Doc. No. 35GL-19-0564.

(a) The President of the University of Guam, the President of the Guam Community College, and the Director of the Guam Department of Labor *shall* transmit a report to *I Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan no later than* June 30 of each year of the actual number of program completers and/or certificates issued for each employment, employment placement, and job training program, and employment data for said program completer for the two (2) years following completion of their respective programs, to include salary levels, job location, or whether the job is in the same field as the program.

(b) The report mandated in Subsection (a) *shall* also be posted on each agency's respective website.

Section 15. Authorization for Legal Services for the Department of Public Works, the Guam Building Code Council, the Contractors License Board, and the PEALS Board. The Department of Public Works (DPW), the Guam Board of Professional Engineers, Architects, and Land Surveyors (PEALS), the Contractors License Board (CLB), and the Guam Building Code Council (GBCC) may enter into a Memorandum of Understanding (MOU) to jointly fund an Assistant Attorney General to specifically provide legal services to DPW, GBCC, CLB, and the PEALS Board *only*.

Section 16. Continuing Appropriations Authorized. Any branch, department, line agency, semi-autonomous agency, autonomous agency, public corporation, or entity of the government of Guam, or non-profit entity receiving an appropriation from the government of Guam, *shall only* expend or encumber its General or Special Funds continuing appropriation from any General Appropriations Act or Supplemental Appropriations Act prior to Fiscal Year 2016, upon the approval of *I Liheslaturan Guåhan*, unless such continuing appropriations are specifically authorized in this Act. The branch, department, line agency, semi-

autonomous agency, public corporation, or entity of the government of Guam or non-profit entity receiving an appropriation from the government of Guam *shall* submit a request, which *shall* be approved by the Director of the Bureau of Budget and Management Research, to the Speaker of *I Liheslaturan Guåhan*, and at the same time, provide a copy of such request to the Office of Finance and Budget, detailing the amount and a description of the expenditure.

Section 17. Establishment of the Rainy Day Fund - Cash Contingency Account. A new Section 8 is hereby *added* to Chapter I of Public Law 33-66 to read:

"**Section 8. Excess Section 30 Fund Revenues.** Notwithstanding §§ 22903 and 22904, Article 9, Chapter 22, Title 5 of the Guam Code Annotated, and any other provision of law, rule, or regulation, any Section 30 Funds received by the government of Guam during Fiscal Year 2016 above the sum of Seventy-Seven Million Nine Hundred Fifty-One Thousand Seven Hundred Ninety-Six Dollars (**$77,951,796**) is hereby appropriated to the Rainy Day Fund (Article 9, Chapter 22, Title 5 of the Guam Code Annotated) for the *sole* purpose of establishing a cash contingency account for the government of Guam bi-weekly payroll and cost of living allowance cash shortfalls, and *shall* continue to be available.

Notwithstanding §§ 22903 and 22904, Article 9, Chapter 22, Title 5 of the Guam Code Annotated, the Director of Administration: (1) *shall* establish a separate and restricted bank account solely for the Rainy Day Fund; and (2) *shall* deposit the cash from excess Section 30 Funds received in accordance with this Section *no later than* three (3) days after receipt of said funds; and (3) *shall not* withdraw, expend, transfer, or otherwise displace any cash from the Rainy Day Fund deposited pursuant to this Section *unless* otherwise authorized by this Section. Notwithstanding any other provision of law, *I Maga'låhen Guåhan shall not* authorize the withdrawal, expenditure, or