



Department of Administration
 (DIPATTAMENTON ATEMENSTRASION)
DIVISION OF ACCOUNTS
 (DIBISION KUENTA)

Post Office Box 884 Hagatña, Guam 96932
 Tel: (671) 475-1260/1169 Fax: (671) 472-8483



Eddie Baza Calvo
 Governor
Ray S. Tenorio
 Lieutenant Governor

Anthony C. Blaz
 Director
 vacant
 Deputy Director

July 30, 2015

To: Director of Administration
 Human Resource Administrator

From: Financial Manager, Division of Accounts

Subject: Justification of Pay Reclassification – Financial Management Analyst (FMA)

Buenas yan Hafa Adai! As per **§6303 (c) of Chapter 6 of Title 4 of the Guam Code Annotated**, we humbly ask for your favorable decision of our request for the re-reclassification of the current Hay Study pay grade for DOA, Division of Accounts Management Analysts (MA) positions assessed in FY' 2008 to Financial Management Analysts (FMA).

We ask you to consider the amount of added duties that have been mandated or directed to the Division of Accounts since 2008 that directly affect the workload and expertise of the Management Analysts of the Division of Accounts. More importantly, we ask for justification and seek equal compensation for the disparity of pay for the same position compared to autonomous agencies.

The Central Accounting Act (Public Law 13-096) established the Division of Accounts as the central financial division overseeing all accounting, internal controls, and financial reporting for the entire government. Management Analysts (MAs) of the Division of Accounts provide the direction and carry out the directive for the processing and reporting of a considerable amount of financial information for the government as a whole opposed to the workload of MAs from autonomous agencies.

DOA oversees:

- 223 governmental funds
- Process invoices for 46 agencies and semi-autonomous agencies
- 5367 general ledger accounts
- 3085 revenue accounts
- 8,101 appropriation accounts
- 75 checking and savings accounts and 70 bond bank accounts.

Autonomous agencies do not come close to this volume of work and the issues and situations they encounter are mostly isolated to the agency itself providing more control and manageability as opposed to DOA which needs to work with 46 individual agencies to resolve respective issues. Despite the obvious disparity in workload DOA can proudly present six year of consecutive unqualified audits and crossing another milestone in Guam's financial history as well as that of the insular areas by presenting the first CAFR report in 2013. Deserving more recognition is the fact that our very first attempt at producing a CAFR report also yielded the "Certification of Excellence in Financial Reporting Award".

COPY

It is disheartening to know that people maintaining fewer accounts and deal with less bureaucracy in terms of decision making make considerably more money than DOA personnel even at the full implementation of the Hay Plan. The members of the DOA team feel abandoned by the leaders of this government. The workload alone should merit at least equal compensation with MAs from the autonomous agencies. It is already an accepted fact that Guam loses a large percent of its best and brightest college graduates to greater opportunities and salaries in the mainland but to see this materialize between government agencies?

Further adding to the DOA workload are changes to GAAP and other accounting policies. To add legislative mandates and administrative directives have flooded the workload most of which offer no funding or additional manpower to complete the task. The current accounting staff absorbs this work and the bulk of the burden falls on the shoulders of the Management Analysts.

Examples of a few of these mandates are as follows:

I	3(a)	DOA Requirement	Section 3. Authorization to Pay and Prioritize the Payment of Tax 8 Refunds by Enacting an Income Tax Payment System. (a) Prioritization of Additional Child Tax Credit (ACTC) Reimbursements. The Provisional Set Aside for tax refunds includes the Additional Child Tax Credit (ACTC), which is a refundable tax credit that is reimbursed to Guam by the Federal Government after refund payments are made to Guam taxpayers that claim the ACTC. Lack of prioritization of ACTC refund payments creates lost opportunity for Guam to receive reimbursed ACTC funds that can then be used to pay more refunds or support the operations of the government.
I	3(b)	DOA Requirement	(b) Prioritization of Earned Income Tax Credit Data. For future planning purposes, by December 31, 2012, the Director of the Department of Revenue and Taxation shall provide a report to I Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan certifying the total amount of EITC paid for each tax year and fiscal year dating back to Fiscal Year 2003. The report shall include the total number of EITC recipients categorized within the standard income brackets used by the IRS for reporting purposes.
I	3(c)	DOA Requirement	(c) Prioritization of Tax Refund Payments. Tax Year 2012 and prior A Status Returns up to One Hundred Million Dollars (\$100,000,000).
I	4(a)(1)	DOA Requirement	Section 4. Prioritization of Revenue Collections in Excess of Monthly Collections. (a) Income Tax Refunds. (1) Within thirty (30) days upon enactment of this Act, the Department of Revenue and Taxation shall provide a full accounting of the total income tax liability of the government, and shall be submitted to I Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan.

I	4(a)(2)	DOA Requirement		(2) The Director of the Bureau of Budget and Management Research shall create a General Fund twelve (12) month revenue budget based on the revenue estimates in Chapter I, Section 2, relative to a statistical weighting of historical collections by month by collection category in the General Fund Combined Comparative Statement of Revenues report. The report shall be submitted to I Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan within thirty (30) days upon enactment of this Act.
I	4(a)(3)	DOA Requirement		(3) Notwithstanding any other provision of law, quarterly revenue collections in excess of the revenue budget in Chapter I, Section 4(a)(2) of this Act from the categories defined in Chapter I, Section 5(b) of this Act as income tax revenues are hereby appropriated for the payment of tax liabilities defined as: (A) Individual Income Tax Refund and Interest payment; and (B) Corporate Income Tax Refund and Interest payment, and hereby prioritized according to Chapter I, Section 3(c) of this Act.
I	4(a)(4)	DOA Requirement		(4) Available excess General Fund tax revenues are available for expenditure when no third party claims, pledges, encumbrances, appropriations, or liens exist against such excess General Fund tax revenues. If any outside party asserts claims over such resources, the matter shall be resolved at the appropriate legal jurisdiction.
I	4(a)(5)	DOA Requirement		(5) The identification and recordation of available excess revenues shall be performed by the Department of Administration, in coordination with the Bureau of Budget and Management Research and the Department of Revenue and Taxation.
I	4(a)(6)	DOA Report	Close of Fiscal Year	(6) Thirty (30) days after the close of the current fiscal year, the Department of Administration shall provide a detailed reconciliation of the payment of income tax refunds through available excess revenues for the current fiscal year to I Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan.
I	5(a)	DOA Requirement		Section 5. Prior Year Obligations and Future Obligation Proposals. (a) Excess Available General Fund Tax Revenues. Notwithstanding any other provision of law, quarterly revenue collections in excess of the revenue budget in Chapter I, Section 4(a)(2) of this Act from the categories defined in Chapter I, Section 5(c) of this Act as General Fund tax revenues shall be appropriated for the payment of Prior Year Obligations and Future Obligation Proposals as defined and prioritized below:

I	5(a)(1)	DOA Requirement	(1) Fifty percent (50%) of all excess collections identified in Chapter I, Section 5(c) of this Act shall be appropriated for payment of principal and interest obligations pursuant to <i>Guam Federation of Teachers v. Government of Guam, et. al.</i> , Superior Court Case No. SP 0009-07.
I	5(a)(2)	DOA Requirement	(2) Forty percent (40%) of all excess collections identified in Chapter I, Section 5(c) of this Act shall be appropriated for payment to the Internal Revenue Service Make Work Pay Overpayment liability pursuant to the May 29, 2009 Memorandum of Understanding between the Department of Revenue and Taxation and the Internal Revenue Service.
I	5(a)(3)	DOA Requirement	(3) Five percent (5%) of all excess collections identified in Chapter I, Section 5(c) of this Act shall be appropriated for payment of principal and interest of prior year obligations to any employees identified in the report in Chapter I, Section 5(f) of this Act.
I	5(a)(4)	DOA Requirement	(4) Five percent (5%) of all excess collections identified in Chapter I, Section 5(c) of this Act shall be appropriated for payment of principal and interest of prior year obligations to all other claimants identified in the report in Chapter I, Section 5(f) of this Act.
I	5(b)	Definition	(b) Income Tax and Withholding Tax revenues are defined as revenues reported by the Department of Administration on a cash basis for the General Fund. Available revenues for the purpose of this Act represent cash or cash instruments with a maturity term of less than ninety (90) days that are available and earned by the government of Guam within the current fiscal year.
I	5(c)	DOA Requirement	(c) Excess Business Privilege Tax revenues are available for expenditure when no third party claims, pledges, encumbrances, appropriations, or liens exist against such excess General Fund tax revenues. If any outside party asserts claims over such resources, the matter shall be resolved at the appropriate legal jurisdiction.

I	5(d)	DOA Report	As requested by the Office of Finance and Budget	(d) The identification and recordation of excess revenues shall be performed by the Department of Administration, and shall provide any additional reports requested by the Office of Finance and Budget should the reporting requirements outlined in Chapter I, Section 4(a)(5) of this Act not provide adequate information to ascertain excess General Fund tax revenues. Excess revenues identified in Chapter I, Section 5(c) of this Act shall be disbursed by the Department of Administration in accordance with the priorities outlined in Chapter I, Section 5(a) of this Act for payment of the prior year obligations.
I	5(e)	DOA Report	Close of the Fiscal Year	(e) Thirty (30) days after the close of the current fiscal year, the Department of Administration shall provide a detailed reconciliation of the payment of the prior year obligations through excess General Fund revenues for the current fiscal year to I Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan.
I	5(f)	DOA Report	Close of the Fiscal Year	(f) Thirty (30) days after the close of the current fiscal year, the Department of Administration shall provide a detailed report to the Speaker of I Liheslaturan Guåhan delineating all recorded unpaid prior year obligations from fiscal years prior to September 30, 2012.
I	6(a)	DOA Requirement		Section 6. Additional Child Tax Credit Reimbursements. (a) No less than ninety percent (90%) of all ACTC reimbursements received by the government of Guam shall be deposited directly into the Income Tax Refund Efficient Payment Trust Fund of Chapter 51, Title 11 GCA, and applied to "A" Status returns. Interest earned in the Fund may be used to hire seasonal employees to assist with income tax processing.
I	6(b)	DOA Requirement		(b) No more than ten percent (10%) of all ACTC reimbursements received by the government of Guam shall be deposited into the General Fund and are hereby appropriated from the General Fund to fund vacancies and overtime for the Department of Revenue and Taxation (DRT) Income Tax Processing and Income Tax Enforcement Divisions and to fund DRT related data processing activities, services, inclusive of the Motor Vehicle Division for driver's license and vehicle registration issuance.

III	11	DOA Requirement		Section 11. DPHSS Carry-Over Authorization for MIP and Medicaid. The unexpended balance of appropriations from the General Fund and Special Funds to the DPHSS for MIP and Medicaid in Fiscal Year 2012 shall not revert to the General Fund and shall be available until fully expended for the original purposes of said appropriations. The Director of DPHSS shall submit a report to the Speaker of I Liheslaturan Guåhan regarding the allocation, demographics and expenditures of the appropriations contained herein no later than thirty (30) days after the end of each quarter, and post the same on DPHSS's website. The Director of Administration shall pay MIP and Medicaid vendors on a first-in first-out basis.
V	1(g)(2)	DOA Approp		(2) Department of Administration Appropriations for Fiscal Year 2013. The sum of Eight Million Nine Hundred Forty-Four Thousand Four Hundred Ninety-Four Dollars (\$8,944,494) is appropriated to the Department of Administration for its operations for Fiscal Year 2013. This sum is composed of Seven Million Seven Hundred Fifty-Six Thousand Seven Hundred Seventy-Eight Dollars (\$7,756,778) from the General Fund and One Million One Hundred Eighty-Seven Thousand Seven Hundred Sixteen Dollars (\$1,187,716) from Special Funds.
V	1(g)(4)	DOA Approp		(4) Support of Child in Custody (19 GCA § 5116). The sum of Six Hundred Forty-Nine Thousand Nine Hundred Sixty-Two Dollars (\$649,962) is appropriated from the General Fund to the Department of Administration (DOA) for Fiscal Year 2013 for the sole purpose of paying orders of the court pursuant to § 5116 of Chapter 5, Title 19 GCA.
V	1(g)(5)	DOA Report	Quarterly	(5) Residential Treatment Fund. The sum of One Million One Hundred Thousand Dollars (\$1,100,000) is appropriated from the General Fund to the DOA in Fiscal Year 2013 to pay for the expenses of persons under the jurisdiction of the Superior Court of Guam who require residential care because of physical, mental or emotional disabilities, or severe emotional disturbances. All such persons and their escorts referred off-Guam for treatment and care shall submit to the Director of DOA appropriate documentation to justify and receive reimbursement of their travel expenses. The Director of DOA shall submit reports, in a Microsoft Excel file and written report, to I Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan describing all expenditures made pursuant to this appropriation no later than thirty (30) days after

				the end of each quarter of Fiscal Year 2013, and post the same on the DOA website.
V	1(g)(6)	DOA Report	Quarterly	(6) Government Claims Fund. The sum of One Hundred Thousand Dollars (\$100,000) is appropriated from the General Fund to the DOA for the Government Claims Fund for payment of approved government claims in Fiscal Year 2013. The Director of DOA shall, no later than thirty (30) days after the close of each quarter of Fiscal Year 2013, submit a report to the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and written report, describing expenditures made pursuant to this appropriation, and post the same on the Department's website.
V	1(g)(7)	DOA Approp		(7) Government of Guam's General Purpose Financial Statement and Single Audit Report. The sum of Three Hundred Seventy-Seven Thousand Dollars (\$377,000) is appropriated from the General Fund to the DOA for the Fiscal Year 2012 Audit of the Government of Guam's General Purpose Financial Statement and the Single Audit Report. The Public Auditor shall administer said funds and shall oversee the annual audit.
V	1(g)(8)	DOA Approp		(8) Single Audit Report on the Tourist Attraction Fund. The sum of Eighteen Thousand Dollars (\$18,000) is appropriated from the Tourist Attraction Fund to the DOA for the Fiscal Year 2012 Audit of the Government of Guam's Tourist Attraction Fund Financial Statement and Single Audit Report. The Public Auditor shall administer said funds and shall oversee the annual audit.

V	1(g)(9)	DOA Approp	(9) Single Audit Report on the Guam Highway Fund. The sum of Eighteen Thousand Dollars (\$18,000) is appropriated from the Guam Highway Fund to the DOA for the Fiscal Year 2012 Audit of the Government of Guam's Highway Fund Financial Statement and Single Audit Report. The Public Auditor shall administer said funds and shall oversee the annual audit.
V	1(g)(10)	DOA Approp	(10) Training. The sum of Thirty Thousand Dollars (\$30,000) shall be allocated from the Indirect Cost Fund appropriation in Subsection (g)(2) for the purposes of training.
VIII	5	DOA Requirement	Section 5. Public Safety and Social Education Programs. The sum of Four Hundred Sixteen Thousand Eight Hundred Sixty Dollars (\$416,860) is appropriated from the General Fund to the MCOG, with each village to receive Fifteen Thousand Dollars (\$15,000), and with the remaining funds, if any to the MCOG for Fiscal Year 2013, to be expended in accordance with plans approved by the MCOG or respective Village Municipal Planning Council, and filed with the Director of Administration, to fund public safety and social education programs that enforce alcohol regulations, reduce underage drinking, support traffic safety, reduce drug-related violence and abuse, to support government of Guam substance abuse prevention programs, and to support organized sports programs in the community.
XI	2(a)	DOA Approp	Section 2. Public Streetlights Appropriations. (a) Special Fund Appropriations. The sum of Three Million Five Hundred Ninety Thousand Two Hundred Sixty-One Dollars (\$3,590,261) is appropriated from the Streetlight Fund to the Department of Administration to pay the Guam Power Authority for the operation of public streetlights in Fiscal Year 2013.
XI	2(b)	DOA Approp	(b) The sum of Three Million Seven Hundred Nine Thousand Seven Hundred Thirty-Nine Dollars (\$3,709,739) is appropriated from the Guam Highway Fund to the Department of Administration to pay the Guam Power Authority for the operation of public streetlights in Fiscal Year 2013.

XI	3(c)	DOA Requirement	<p>(c) The Director of DOA shall coordinate with the Director of the Government of Guam Retirement Fund (GGRF) and shall disburse to the retirees or their survivors, the supplemental annuity benefits provided for in Subsection (a) of this Section. The GGRF shall provide the Director of DOA with the information needed to affect disbursement. To realize savings associated with the cost of preparing separate checks and mailing separate checks for the supplemental annuity for retirees, the Director of DOA may enter into a Memorandum of Understanding (MOU) with the GGRF in which the Director of DOA remits the supplemental annuity payments to the GGRF for disbursement to the retiree at the same time the regular annuity check is issued, or by including the supplemental annuity in the regular annuity check issued by the GGRF.</p>
XI	3(d)	DOA Requirement	<p>(d) Funds held in the Supplemental Annuity Benefits Special Fund shall not be commingled with the General Fund or any other fund, shall be held in a separate bank account that shall continue to be administered by the Director of DOA, and shall not be subject to I Maga'låhen Guåhan's transfer authority.</p>
XI	3(e)	DOA Requirement	<p>(e) For Fiscal Year 2013, the Guam Power Authority, the A.B. Won Pat International Airport Authority, the Guam Economic Development Authority, the Guam Housing Corporation, the Government of Guam Retirement Fund, the Jose D. Leon Guerrero Commercial Port, the Guam Waterworks Authority and the Guam Visitors Bureau shall remit to DOA an amount equal to the number of retirees eligible pursuant to Subsection (a) hereof who have retired from that entity multiplied by Four Thousand Two Hundred Thirty-Eight Dollars (\$4,238). Said remittances shall be paid in two (2) equal installments on or before October 10, 2012, and April 15, 2013, respectively. Said remittances shall not be subject to I Maga'låhen Guåhan's transfer authority.</p>
XI	7(a)	DOA Requirement	<p>Section 7. Appropriation for Cost of Living Allowance (COLA). (a) I Maga'låhen Guåhan shall provide, by a single lump sum payment, a Cost of Living Allowance (COLA) of One Thousand One Hundred Dollars (\$1,100) to each retiree of the GGRF who is retired as of September 30, 2012, or his survivor, no later than November 1, 2012. The sum of Six Million Seven Hundred Seventy Thousand Five Hundred Dollars (\$6,770,500) is appropriated from the General Fund to the DOA to pay said COLA.</p>

XI	8(a)	DOA Approp		Section 8. Appropriation to Department of Education for GPA Promissory Note. (a) The sum of One Million Four Hundred Thirty-Two Thousand Seven Hundred Fifty-Three Dollars (\$1,432,753) is hereby appropriated from the Territorial Education Facilities Fund to the Department of Administration to pay the Guam Power Authority for the Guam Department of Education Promissory Note (the agreement between the GDOE and the Guam Power Authority signed on July 20, 2004, and referred to as the "installation payment agreement for the past due electrical service") in Fiscal Year 2013.
XII	15 (c)	DOA Requirement		(c) The Office of the Attorney General and the Public Defender Service Corporation are authorized to contract with attorneys as independent contractors to provide services in areas in which it is impracticable or impossible for the office to proceed. Such contracts shall be let in accordance with the procurement laws of Guam. No such independent contractor hired pursuant to this Section may receive from the government of Guam any remuneration in any form other than in payment for the position into which such person is hired. The Office of the Attorney General and the Executive Director of the Public Defender Service Corporation shall file a copy of every such contract with the Chief Procurement Officer and the Director of Administration together with a written certification stating why it is impracticable to handle the matter within the office as otherwise constituted.
XII	18(f)	DOA Report	Quarterly	(f) The Director of Administration shall submit a report on a quarterly basis to the Speaker of I Liheslaturan Guåhan of the revenues and interest earned, collected, and expended from the Fund, and shall post such report on the Department's website.
XII	19	DOA Report	Monthly	Section 19. Monthly Income Tax Refund Efficient Payment Trust Fund Bank Statements. A new (c) is hereby added to §51106 of Chapter 51, Title 11 GCA to read: "(c) Beginning with the month ended August 2012, the Director of Administration shall submit the Income Tax Refund Efficient Payment Trust Fund monthly bank statements to the Speaker of I Liheslaturan Guåhan and the Office of Finance and Budget no later than twenty-five (25) days after the end of each month. The Director of Administration shall submit the Income Tax Refund Efficient Payment Trust Fund bank statements for the months of January 2011 through July 2012 to the Speaker of I Liheslaturan Guåhan and the Office of Finance and Budget no later than ten (10) days after the enactment of this Act."

XII	22	DOA Requirement		Section 22. Host Community Fund. §511006 of Article 10 of Chapter 51, Title 10 Guam Code Annotated, is hereby amended to read: "§511006. Host Community Fund Management. The management of the Host Community Fund shall be the responsibility of the Department of Administration. No expenditure shall be made from the Fund that is not approved by resolution of the Host Community Municipal Planning Councils. The Host Community Fund shall be subject to periodic audit by the Office of Public Accountability, and not subject to any transfer authority."
XII	25	DOA Report	No Date	(c) The Department of Administration shall provide a written report to I Liheslaturan Guåhan detailing the actual amount of the telecommunications contract, the amount of any savings realized from said contract through reductions to appropriation levels identified in Subsection (b), and validation that said savings were allocated toward the payment of tax refunds.
XII	31(a)	DOA Requirement		Section 31. Creation of Mental Health and Substance Abuse Services Fund. A new §86111 is hereby added to Chapter 86 of Title 10 of the Guam Code Annotated to read as follows: "§ 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 shall not be subject to any transfer authority of I Maga'låhen Guåhan or any inter-fund transfers.
XII	31(e)	DOA Report	Quarterly	Section 31. Creation of Mental Health and Substance Abuse Services Fund. A new §86111 is hereby added to Chapter 86 of Title 10 of the Guam Code Annotated to read as follows: "§ 86111. Mental Health and Substance Abuse Services Fund. (e) The Director of Administration shall submit a report on a quarterly basis to the Speaker of I Liheslaturan Guåhan of the revenues and interest earned, collected and expended from the Mental Health and Substance Abuse Services Fund and shall post such report on the Department's website."

XII	37 (b)	DOA Requirement	Section 37. Establishment of the Environmental Public Health Officer Position Series of the Division of Environmental Health, Department of Public Health & Social Services. (b) § 6233 of Article 2, Chapter 6 of Title 4, Guam Code Annotated, is hereby amended to read as follows: "§6233. Establishment of the Environmental Public Health Officer Series. The Director of Administration in collaboration with the Department of Public Health and Social Services shall establish a new series of positions, called Environmental Public Health Officers, within the Division of Environmental Health to replace the Division's Environmental Health Specialist, Engineer, and Public Health Inspector positions.
XII	37 (b)(d)	DOA Requirement	Section 37. Establishment of the Environmental Public Health Officer Position Series of the Division of Environmental Health, Department of Public Health & Social Services. (d) The Director of Administration shall reclassify existing Environmental Health Specialists, Engineers and Public Inspectors of the Division of Environmental Health in the Environmental Public Health Officer series in the following manner:
XII	37 (b)(f)	DOA Requirement	Section 37. Establishment of the Environmental Public Health Officer Position Series of the Division of Environmental Health, Department of Public Health & Social Services. (f) Existing Division of Environmental Health employees who do not possess the minimum education standards of §6233(c), or the substitute standards of §6233(e), shall remain in his/her current position until such time the Department of Public Health and Social Services and the Department of Administration complete an evaluation of the employee in determining whether he/she possesses the capabilities to perform the duties and responsibilities of an Environmental Public Health Officer, and
XII	37 (d)	DOA Requirement	Section 37. Establishment of the Environmental Public Health Officer Position Series of the Division of Environmental Health, Department of Public Health & Social Services. (d) Timely Implementation. The Department of Administration shall fully implement the provisions of this Act within forty-five (45) days of its enactment, and failure to do so shall authorize the Department of Public Health and Social Services to implement the provisions of this Act where possible, as amended, and shall seek necessary retroactive actions from the Department of Administration, including, but not limited to, compensation and personnel action.

XII	39	DOA Access		Section 39. A new §22109.1 is hereby added to Article 1, Chapter 22 of Title 5 GCA to read: "§22109.1. On-line Electronic Access to Bank Account Information. All banks receiving government funds for deposit in a government bank account established at said bank shall provide "READ ONLY" access to such bank accounts via said bank's on-line banking website or via electronic access via other access source provided to the Department of Administration, to the Office of Finance and Budget, and to the Office of Public Accountability."
XIII	1	DOA Report	Quarterly	Section 1. Deficit Reduction. All unpaid prior year obligations, including obligations for tax refunds; vendor payables; back pay for employees or other obligations resulting from judgments or awards approved prior to Fiscal Year 2013 by any regulatory body, court or administrative authority, which remain unpaid at the beginning of Fiscal Year 2013, unless otherwise authorized, shall be paid from the unappropriated General Fund revenues collected in excess of appropriations and reserved for deficit reduction pursuant to §22436 of Chapter 22, Article 4, Title 5 GCA. The obligations shall be paid in the order of when they were incurred, with the longest outstanding obligation being paid first and so forth. The Department of Administration shall transmit a copy of the cumulative prior year obligations on a quarterly basis to I Maga'láhen Guáhan, the Speaker of I Liheslaturan Guáhan, and the Office of Finance and Budget.

XIII	7	DOA Report	End of the Month	<p>Section 7. Revenue Tracking Report. The Director of the Bureau of Budget and Management Research, in collaboration with the Director of Revenue and Taxation and the Director of the Department of Administration, shall determine, after the end of each month of the fiscal year, the revenue tracking for the balance of the fiscal year, based upon the actual collections of the preceding month, and prepare a statement comparing "actual" and "projected" revenues. Said statement shall be certified as to its accuracy by each of the aforementioned Directors, and submitted to the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and a written report, no later than thirty (30) days after the end of each month of the fiscal year. Said statements shall be posted monthly on the Bureau of Budget and Management Research's website. The Special Economic Service shall meet and approve the format of the report no later than October 15, 2012 for Fiscal Year 2013 reporting. The Bureau of Budget and Management Research, in collaboration with the Director of Revenue and Taxation and the Director of the Department of Administration shall retroactively re-issue the monthly reports for the previous twelve (12) months based on any changes made by the Special Economic Service for Fiscal Year 2013 reporting.</p>
XIII	8	DOA Report	Quarterly	<p>Section 8. Prior Year Appropriations Report. I Liheslaturan Guåhan finds that in order to work effectively to reduce and manage the deficit of the government of Guam, it will need to repeal or de-appropriate past appropriations, which remain outstanding but not expended. To assist in this effort, the Department of Administration shall submit a report to the Speaker of I Liheslaturan Guåhan on January 1, 2013 of all open continuing appropriations from all fiscal years prior to 2012, which have not been encumbered or fully expended as of the date of the report. Thereafter, quarterly updates to the report shall be submitted until unexpended appropriations from prior fiscal years are eliminated by repeal or other operation of law.</p>

XIII	9	DOA Approp Control		Section 9. Exemption from BBMR Allotment Release Control. §1303 of Chapter 1, Article 3, Title 5 GCA, shall not apply to I Liheslaturan Guåhan (including the Office of Finance and Budget), the Public Defender Service Corporation, the Unified Judiciary of Guam, the Mayors' Council of Guam, and the Office of the Attorney General. Said entities may draw against their respective appropriations as needed to meet their obligations in accordance with a drawdown schedule that said entities shall submit to the Director of Administration, no later than October 31, 2012. Failure to submit such drawdown schedule shall subject such entity to the allotment release control by the Bureau of Budget and Management Research.
XIII	10	DOA Report	Monthly	Section 10. Special Fund Transfer. Unless otherwise specified in this Act, I Maga'låhen Guåhan is authorized to transfer to the General Fund any cash available from any appropriated Special Fund to fund the appropriations authorized by this Act. All cash amounts from Special Funds transferred to cover the appropriations authorized by this Act or any other act or law authorizing appropriations shall be promptly reimbursed to the Special Fund from which it was withdrawn within sixty (60) days after receipt of said funds. I Maga'låhen Guåhan shall submit a report to the Speaker of I Liheslaturan Guåhan on the fifth (5th) day of every month on all transfers and reimbursements made pursuant to this Section. Said report shall enumerate the amount of each transfer, identify the funds to and from which the transfer was made, the object class reduced by the transfer out and the object class receiving the transfer and state the purpose of each transfer. Notwithstanding any other provision of law, no funds shall be transferred out of the Chamorro Land Trust Operations Fund and the Guam Department of Education Operations Fund for Fiscal Year 2013 Special Fund appropriations made to the Guam Department of Education and the Chamorro Land Trust Commission.
XIII	11	DOA Requirement		Section 11. Facilities Insurance Requirements. Every department and agency of the government of Guam, through the Department of Administration, shall only expend such sums as necessary from the department or agency's appropriations for operations contained in this Act, for insurance of government ²⁴ owned facilities, built or repaired with FEMA grant funds, where such insurance is required by FEMA.

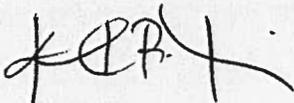
				<p>(b) No later than thirty (30) days after the end of each quarter of Fiscal Year 2013, the Director of the Department of Administration shall post the government wide line agency staffing pattern on the bit.guam.gov portal on the budget website, in a Microsoft Excel file and written report. The format of the report shall be the current staffing pattern in the format of the Executive Branch Fiscal Year 2013 Budget Call, as of the previous quarter's ending. Said staffing pattern shall include, at a minimum, the name of every current employee and his position title, most recent hire date, salary, increment costs and benefit costs, the funding source for his salary and benefits, and the gross salary and benefits paid for during the quarter.</p>
XIII	20(b)	DOA Report	Quarterly	<p>Section 21. Quarterly Statement of Revenues, Expenditures and Changes in Fund Balance Report. The Director of the Department of Administration shall submit a Quarterly Statement of Revenues, Expenditures and Changes in Fund Balance Report to I Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and written report no later than thirty (30) days after the end of each quarter. Each quarterly report shall itemize: (a) the Revenues by (1) Individual Income Taxes, (2) Corporate Taxes, (3) Withholding Taxes, (4) Interest and Penalties, (5) Business Privilege Taxes, (6) Federal Sources, (7) Use of Money and Property, (8) Licenses, Fees and Permits, (9) Department Charges, and (10) Other Revenues; (b) the Expenditures by Department by Object Class; and (c) Other Sources (Uses) by Transfers In, Transfers Out, Other Sources, and Other Uses. The Transfers In shall be itemized by Fund transferred from, and Transfers Out shall be itemized by Fund transferred to. Each monthly report shall be posted on the Department of Administration's website as a Microsoft Excel file no later than thirty (30) days after the end of each quarter.</p>
XIII	21	DOA Report	Quarterly	

XIII	22	DOA Report	Monthly	Section 22. Monthly Cash Balance Reports for General and Special Funds. The Director of the Department of Administration shall submit a monthly report of beginning cash balances, cash deposits, cash withdrawals, and ending cash balances of the government of Guam General, Special Funds and Trust Funds and Accounts to I Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and written report, no later than twenty (20) days after the end of each month. The Director shall prepare the report in the format that was prescribed and prepared by the Office of Finance and Budget in Fiscal Year 2012. Each monthly report shall itemize all General Fund and Special Fund cash balances by bank, by bank account name, by bank account number, and by fund name. Each monthly report shall itemize all General Fund and Special Fund cash balances by bank, by bank account name, by bank account number, and by fund name.
XIII	25	DOA Requirement		Section 25. Posting to Financial Management System. If any Cost Accounts created by this Act require existing automated postings within the Government of Guam Financial Management System to be manually duplicated to conform to the requirements in this Act the Department of Administration may instead report the details of the Cost Account outside the Financial Management System.

Through your authority we humbly ask that the DOA positions of Management Analysts I through IV be reclassified to Financial Management Analyst I (grade L-1) through Financial Management Analyst Supervisor (grade P-1). We believe that this request is commensurate to the duties and responsibilities of a FMA and will not only prevent the migration of talent from the executive branch to the autonomous agencies but encourage future financial management analysts to remain with the executive branch as well.

Should you have any questions, please feel free to contact me at 475-1211.

Senseramente,



Kathrine B. Kakigi
 DOA - Financial Manager

4 GCA PUBLIC OFFICERS & EMPLOYEES
CH. 6 COMPENSATION OF PUBLIC EMPLOYEES

classification methods and salary administration to the extent he deems appropriate. The unified pay schedule, either by the Hay Group or any other experts in classification and pay, shall be administered by the Director of Administration and by the Judicial Council for the Judicial Branch.

(b) The Director of Administration and the Judicial Council may reassign pay grades as they deem necessary. Reassignment shall be based upon the calculation of Hay points or points established by other experts and shall be performed by technical staff trained in the classification and compensation evaluation system for the sake of consistency and uniformity of results. The technical staffs of the Human Resources Division in the Executive Branch, and the Judiciary Human Resources Office, shall coordinate their efforts in implementing the Hay methodology or any other classification and pay system.

(c) The Director of Administration and the Judicial Council shall establish appropriate policies and procedures for implementing the provisions of this Article for their respective jurisdictions.

SOURCE: GC § 4113. Repealed and reenacted by P.L. 21-59:7. Amended by P.L. 28-68:IV:45 (Sept. 30, 2005). Repealed and reenacted by P.L. 28-112:6 (April 14, 2006).

§ 6303. Creation of Positions.

(a) Creation of Positions in the Judiciary. New positions may be created by the Administrator of the Courts for the Judicial Branch, when necessary for the efficient performance of the duties and functions of the Judiciary. The Administrator of the Courts shall submit to the Judicial Council the position descriptions for the positions within thirty (30) calendar days after creation and post the position descriptions on the Judiciary website. The positions shall be terminated unless approved by the Judicial Council within ninety (90) days after submission. No newly created position shall be filled in the absence of appropriations to pay the salary of the proposed position.

(b) This Section shall not apply to positions required by law to be filled by persons confirmed by *I Liheslaturan Guðhan*.

(c) (1) The petition of the head (Department Head) of a line agency or department to create a position shall include:

- (A) the justification for the new position;
- (B) the essential details concerning the creation of the position;

4 GCA PUBLIC OFFICERS & EMPLOYEES
CH. 6 COMPENSATION OF PUBLIC EMPLOYEES

(C) an analysis of the similarities and differences between the position to be created and positions listed pursuant to 4 GCA § 4101.1(d);

(D) the position description;

(E) the proposed pay range and demonstration of compliance with § 6301 of this Title;

(F) a fiscal note as that term is described in 2 GCA § 9101 *et seq.*; and any other pertinent information.

(2) The Department Head and the Director of Administration shall post the petition on their respective websites for ten (10) days (Saturdays, Sundays and government of Guam holidays excepted). After the posting, the Director of Administration shall forward the petition with his recommendation to *I Maga'lahi* who, if he approves the same, shall so indicate and file it for record with the Director of Administration and the Legislative Secretary.

(3) No new position may be filled until after compliance with the provisions of 4 GCA § 6303.1 and this Section and thirty (30) days have elapsed from the date of filing with the Legislative Secretary.

(d) Creation of Positions in the Autonomous Agencies and Public Corporations.

(1) The petition of the head of an agency, department or public corporation listed in § 4105(a) of this Title to create a position shall include:

(A) the justification for the new position;

(B) the essential details concerning the creation of the position;

(C) an analysis of the similarities and differences between the position to be created and positions listed pursuant to 4 GCA § 4101.1(d);

(D) the position description;

(E) the proposed pay range and demonstration of compliance with § 6301 of this Title;

4 GCA PUBLIC OFFICERS & EMPLOYEES
CH. 6 COMPENSATION OF PUBLIC EMPLOYEES

(F) a fiscal note as that term is described in 2 GCA § 9101 *et seq.*; and any other pertinent information.

(2) The petition shall be posted on the agency, department or public corporation's website for ten (10) days (Saturdays, Sundays and government of Guam holidays excepted). After the posting, the head shall forward the petition, along with evidence of his compliance with 5 GCA § 6303.1(a), to the governing board or commission who, if they approve the same, shall approve the petition by resolution and file the petition and resolution for record with the Director of Administration and the Legislative Secretary.

(3) No new position may be filled until after compliance with the provisions of this Section and thirty (30) days have elapsed from the date of filing with the Legislative Secretary.

SOURCE: GC § 4114. Repealed and reenacted by P.L. 21-59:7. Amended by P.L. 22-144:5 (12/27/94), P.L. 24-327:16, P.L. 28-68:IV:45 (Sept. 30, 2005). Subsection (a) amended by P.L. 28-112:7 (April 14, 2006). Subsections (c) added by P.L. 28-112:8 (April 14, 2006). Subsection (d) added by P.L. 28-112:9 (April 14, 2006).

§ 6303.1. Transparency and Disclosure.

(a) Prompt notice of the postings required by 4 GCA §§ 6205 and 6303 shall be provided to each newspaper of general circulation and broadcasting station which airs a regular local news program within Guam.

(b) The petitions required by 4 GCA §§ 6205 and 6303 are public documents for the purposes of 5 GCA, Ch.10, Art 1. (The Sunshine Law.)

(c) Any attempted creation of a position or above-step recruitment not in compliance with the provisions of 4 GCA §§ 6205, 6303, and 6303.1(a) is void.

SOURCE: Added by P.L. 28-112:10 (April 14, 2006).

§ 6304. Differential Pay.

The Director of Administration and the Judicial Council shall establish and implement uniform differential pay policies. All statutes, rules, regulations, and policies which are not covered by or inconsistent with the policies set forth herein, are hereby repealed upon establishment of uniform pay policies.

SOURCE: GC § 4115; Repealed and reenacted by P.L. 21-59:7.

4 GCA PUBLIC OFFICERS & EMPLOYEES
CH 4 PERSONNEL POLICY AND THE CIVIL SERVICE COMMISSION

2013 NOTE: Pursuant to P.L. 31-254: (Dec. 11, 2012), the Department of Administration was required to implement amendments to Subsection (c) by December 11, 2013.

§ 4101.1. Responsibilities of the Director of Administration Regarding Personnel Policy of the Government.

The Director of Administration shall perform the following functions:

(a) Maintain and from time to time modify a general personnel policy for all government of Guam line agencies through the adoption of rules and regulations pursuant to the Administrative Adjudication Law;

(b) Investigate conditions of government employment as he deems necessary, and report his findings thereon to *I Maga 'lahen Guåhan* and *I Liheslaturan Guåhan* annually;

(c) Administer the Equal Employment Opportunity Program for the Executive Branch of the government of Guam;

(d) Maintain, post and keep current on the Department's website a list of all classified and unclassified positions in the executive branch, including autonomous agencies and public corporations, showing the job description and pay range assigned to each position;

(e) Make an annual report on July 1 on the status of the unified pay schedule required by § 6302 of this Title to *I Maga 'lahi* and the Speaker of *I Liheslatura* and post the report on the Department's website;

(f) Establish and maintain, in coordination with the Attorney General, a panel of hearing officers;

(g) Take cognizance of compliance with the provisions of 4 GCA § 4101;

(h) Coordinate the fielding of necessary computer software and the training of personnel to allow the agencies, departments and public corporations listed in § 4105(a) of this Title to assess and update the unified pay schedule required by § 6302(a) of this Title;

(i) Delegate, at the Director's discretion, such authority under such terms as are appropriate, to the agencies, departments and public

COMPARATIVE ANALYSIS OF CURRENT GOVT OF GUAM POSITIONS

MANAGEMENT ANALYST I (\$24,656, EXEC BRANCH)
Assists in the review and evaluation of organizational units, processes and functions.
Gathers and organizes information on a specific problem or procedure.
Assists senior management analyst(s) in the development and preparation of the organizational goals and objectives.
Analyzes routine departmental procedures, methods and program objectives and prepares reports and recommendations.
Assists in conducting operational effectiveness and reviews to insure functional or project systems are applied as designed and functioning satisfactorily.
Assists higher level management analysts on more complex projects. And performs related duties as assigned.
Knowledge of the principles, practices, methods and techniques of modern management public administration and statistical analysis.
Knowledge of computer system applications and office service equipment.
Ability to gather, organize and analyze facts and devise solutions to assigned problems.
Ability to make oral and written reports and presentation and prepare charts and graphs clearly and concisely.
Ability to work effectively with public and employees
Ability to communicate effectively, orally and in writing.
Ability to maintain records and prepare reports.

MANAGEMENT ANALYST I (DOA-DA)
Analyze, review and establish federal and local accounts in compliance with federal and local rules and Regulations
Review and process Budget Modifications for Mayors' Council, GPSS, Office of the Attorney General, Unified Judiciary, The Guam Legislature and Workers' Compensation
Review and process AS400 Security Authorization forms.
Review and clear unposted transactions periodically.
Release allotments for the X-Accounts (Tenda).
Performs assigned phases of management studies; gathers and organizes data, applies statistical techniques to analyze data, prepare reports and recommendations based on findings
Assist in reviewing and interpreting publications, rules and regulations, federal mandates and policies and propose recommendations on findings
Coordinate research and findings activities in analyzing organizational units, processes and functions and make recommendations to improve utilization of personnel, space, equipment and material
Participates in the installation and modification of accounting systems to meet the needs of the department and the line agencies
Assists in the implementation of approved management reviews and studies.
Assist public with varying issues related to the various branches of the Division of Accounts and conduct follow-up evaluations to ensure the public are satisfied to the fullest
Maintain Division of Accounts web page and upload quarterly reports.
Analyze, review and make recommendations to Position Descriptions submitted by staff.
Assist with various in-house account verification and corrections regarding EOY transaction processing
Assist GSA with various issues regarding PO amendments (i.e. increases or decreases, vendor change)

FINANCIAL ASSISTANT, GS-1160-07 (\$42,209, 03-12-14)
Positions at this level typically include the performance of progressively more difficult financial analysis and evaluation assignments for developmental purposes. Assignments require the application of established work methods and procedures, instructions, and/or rules
and regulations, that are specific and clearly pertinent to the material or question involved. They usually involve the assembly, verification, and correlation of factual information in current applications, filings, reports, and similar material with factual information contained in files, records, reports, correspondence, previously submitted material, or other readily available sources. The work requires the development of conclusions based on material produced through accurate and adequate accumulation of factual information. Financial Assistants GS-7 recognize and refer to the supervisor such matters as questions of the applicability of statutory or regulatory provisions, apparent contradictions or inconsistencies in factual information concerning specific cases, or the propriety of deviations from standard practice or prescribed methods and procedures.
Initially, assignments are performed in accordance with detailed instructions given by an employee in a position in a higher grade regarding the action to be taken with respect, for example, to inadequacies or inaccuracies in financial statements, operational data, accounting records, and/or other financial and related records; or failure to conform with regulatory or statutory requirements. Assignments become progressively more difficult and ultimately include the performance, for developmental purposes, of analytical and evaluative financial duties characteristic of the GS-9 level as described in this standard, under the close supervision of an employee in a higher-grade position. Assignments at this level are characterized by the following elements:
1. Making analytical studies to determine the financial position of applicants for capital assistance in community facility projects when this involves (a) applying instructions regarding the purpose of the study, appropriate sources of information, and the methods to be used in accomplishing the work; (b) considering financial and operational data submitted by applicants; (c) compiling pertinent material from various standard or prescribed sources; (d) preparing schedules of loan maturities, statistical charts reflecting the financial and operating characteristics of applicants, and similar material; and (e) preparing summary reports of the analysis showing the basis for conclusions drawn.
2. Inspecting and reviewing self-regulatory systems of securities exchanges, involving the development of factual data from records of investigations, disciplinary actions, reports of members, interviews with employees of securities exchanges, or other readily accessible prescribed sources. Under detailed instructions employees at this level analyze the data so assembled to determine the effectiveness of self-regulatory systems and their conformance with regulatory requirements, and prepare detailed reports covering all significant matters and the basis for the conclusions drawn.
3. Examining filings made under disclosure requirements pertaining to securities transactions, when the disclosure problems are the kind normally encountered in the filings of less complex business organizations. Such work involves: (a) comparing the information in the filing under consideration with information in previous filings by the same company, with relevant material in filings by other

COMPARATIVE ANALYSIS OF CURRENT GOVT OF GUAM POSITIONS

MANAGEMENT ANALYST I (\$24,656, EXEC BRANCH)

MANAGEMENT ANALYST I (DOA-DA)

FINANCIAL ASSISTANT, GS-1160-07 (\$42,209, 03-12-14)
companies, and with information in financial reporting publications and other sources; (b) evaluating such material to determine whether it is accurate, consistent, and a full and fair disclosure of economic and financial condition; and (c) recommending, for example, the issuance of requests for amendments to correct deficiencies, or the investigation of the affairs of the registrant, or the institution of administrative or court proceedings.

COMPARATIVE ANALYSIS OF CURRENT GOVT OF GUAM POSITIONS

MANAGEMENT ANALYST II (\$26,520, EXEC BRANCH)
Analyzes organizational units, processes and functions; evaluates and recommends improvements in organization utilization of personnel, space, equipment and material
Evaluates existing and proposed policies and techniques as assigned; prepares factual reports and proposes revision based upon findings; assists in presenting and discussing recommendations with administrators
Studies work flow and layout; prepares charts and reports; makes recommendations.
Studies forms and publications used in operations; designs new forms and proposes revision to existing forms and publications.
Performs assigned phases of management studies; gathers and organizes data; applies statistical techniques to analyze data; prepares reports and recommendations based upon findings.
Conducts studies of work output for specific operations; makes recommendations concerning the establishment of certain standards.
Assists in the implementation of approved management reviews and studies.
Studies the applications of office service machines and assists in adapting data processing equipment to specific operations.
Knowledge of the principles, practices, methods and techniques of modern management and public administration and statistical analysis.
Knowledge of computer system applications and office service equipment.
Ability to gather, organize and analyze facts and devise solutions to assigned problems.
Ability to make oral and written reports and presentations and prepares charts and graphs clearly and concisely.
Ability to work effectively with the public and employees; communicate effectively, orally and in writing; and maintain records and prepares reports.

MANAGEMENT ANALYST II (DOA-DA)
Review GASB updates, OMB Circulars, public laws and executive orders to provide interpretation to affected staff of the division; recommend standard operating procedures, flow chart for new requirements and processes to be performed by the division.
Review and analyze duties and responsibilities performed by each employee and provide technical recommendations. Confer with supervisor on personnel and management issues.
Perform moderately complex technical query(s) and simplify financial reporting processes within the government's financial system.
Assist in the research and development of processes and procedures to accommodate legislative mandates effecting fiscal processes.
Analyze and perform moderately complex technical adjustments within the financial management system under supervision for users who are receiving error statements on data entry and adjusting transactions.
Perform moderately complex data mining procedures to produce specific reporting as requested by management, the Legislature and the Governor's Office.
Gather principle data relevant to the creation or update of Requests for Proposals (RFPs) and Requests for Information (RFIs) required by the division, including but not limited to banking services, audit services and <u>actuary services.</u>
Advise department and agencies under supervision of executive policies and legislative intent pertaining to the use of appropriations, transfers of funds and related budgetary matters for departments not subject to BBMR's reviews...AG's office, MCOG etc.
Make recommendations under supervision for approval/disapproval of use of funds based on funding capabilities and established administrative policies and priorities
Analyze and update moderately complex transaction records affecting assigned departments/agencies and accounting files for appropriations/allotment modifications on the financial management system.
Assist in the closing and opening of quarters and fiscal years on the financial management system within DOA and outside DOA, to include the mass liquidation of encumbrances and adjustments and deletion of "unposted transactions."
Researches and prepares fiscal notes and comments for review of supervisor in response to proposed legislation.
Train Department and agency personnel on the practical use and navigation of the government's financial system to minimize errors and assure the integrity of the data maintained in the system.
Coordinate and improve training program for the departments and agencies on the division of accounts policies and procedures and on the use and navigation of the government financial system.

FINANCIAL ANALYST, GS-1160-09 (\$49,581, 03-12-14)
Positions at this level typically include the independent performance of financial analysis and evaluation duties in assigned cases of limited difficulty. Cases assigned involve the full range of situations and circumstances normally encountered in financial analysis and evaluation work of limited difficulty and employees are responsible for independently performing all phases of the work involved in such cases. The principal difference between positions at GS-9 and positions at the next lower level is that, at GS-9, employees are responsible for independently performing all of the steps involved in completing cases or studies of limited complexity whereas employees at the GS-7 level are normally concerned with assignments that represent segments of complete cases. Assignments at this level are characterized by the following elements:
1. The work includes responsibility for independently applying established methods and procedures, clearly applicable statutory or regulatory provisions, and standard practices and techniques in the performance of the full range of duties involved in assigned less U.S. Office of Personnel Management 11 Financial Analysis Series, GS-1160 TS-62 June 1966 difficult cases. Deviations from applicable procedures or from regulatory or statutory requirements are recognized and referred to the supervisor.
2. Problems of an unusual nature occur infrequently, if at all. Such problems as do occur are those which have been encountered previously and which can be readily detected through the use of established methods and techniques.
3. The work is characterized by responsibility for (a) performing all of the prescribed steps in the examination, review, study, or other financial analysis and evaluation work assigned; (b) using standard reference works, financial publications and reporting services, credit agencies, agency manuals, material in files and records, and other similar commonly-used and immediately available source materials; (c) preparing detailed reports to show sources of information and explain the basis for conclusions; and (d) recommending one of two or more prescribed alternative actions on the basis of analysis and evaluation.
4. The organizations involved in the analysis typically include: (a) Those which have been previously concerned with the agency program (e.g., have received loans or other capital assistance, have filed under the securities disclosure requirements, have been awarded contracts, etc.). These typically
(1) are familiar with the kind of information required and the form of its presentation; (2) have previously submitted accurate and adequate information of pertinent nature without complex or unusual nature.
(b) Those which are concerned with operations, facilities, or projects of a commonly encountered nature, so that a substantial amount of suitable comparative information
5. Assignments also normally include the performance of assigned segments of more difficult cases for the purpose of developing the knowledge and abilities required to perform financial analysis and evaluation work of the difficulty described at the GS-11 level.

COMPARATIVE ANALYSIS OF CURRENT GOVT OF GUAM POSITIONS

MANAGEMENT ANALYST II (\$26,320, EXBC BRANCH)

--

MANAGEMENT ANALYST II (DOA-DA)

Develops standard accounting forms and publications used in operations with minimum supervision; proposes revisions to existing forms and publications according to the needs of the division.
Reviews and tracks requests for access to the government financial system by users.
Ability to use office equipment, computers, Microsoft Office Software, accounting software or other similar products and the ability to learn new updates or versions of such products.
Knowledge of the principles, practices and techniques of Governmental Accounting such as Appropriation, Accounts Payable, Revenue Reporting, Contracts and Travel;
Knowledge on account and account structures and the relationship and function in relation to the various data tables on the government financial system.
Ability to gather and research public laws and executive orders affecting the division and create/update the Standard Operating Procedures (SOPs) and flow charts for approval by the supervisor;
Ability to evaluate the management practices, rules, regulations, and operating procedures based on the tasks performed by the employees of the division for the purpose of improving employee-management relations;
Knowledge of the application of Governmental accounting principles and procedures in relation to physical work flow and data flow within the financial management system.
Ability to execute and manage budgets with some supervision for department/agencies exempted from the oversight of the Bureau of Budget and Management Research (BBMR);
Ability to research best practices of similar governmental entities and make recommendations to Management;
Ability to work effectively with the public and employees;
Ability to communicate effectively, orally and in writing;

FINANCIAL ANALYST, GS-1160-09 (\$49,581, 03-12-14)

--

COMPARATIVE ANALYSIS OF CURRENT GOVT OF GUAM POSITIONS

MANAGEMENT ANALYST III (\$28,678, EXEC BRANCH)
Performs studies, research, analyses and evaluation of organizational structure, functions, work methods, manpower utilization, feasibility of proposed procedure changes, and relationships between various organizational divisions; recommends changes, develops procedure and necessary forms to implement changes, and prepares related procedural instructions.
Develops plans of service for operational units or entire organization and appraisals of effectiveness and efficiency of operations.
Compiles and analyzes data for management to consider in policy formations, program planning, and for operational and administrative purposes.
Conducts studies of space utilization; draws and submits floor plans and recommends changes in assignments of space.
Performs forms control work; reviews request for new or revised forms or publications for conformity with established policies; recommends approval, modification or disapproval of requests.
Reviews and prepares comments on proposed legislations for impact upon organizational operations.
Supervises a management analysis program which covers a small number of interrelated organizational units and a variety of work processes, functions and programs.
Knowledge of the principles, practices, methods and techniques of modern management and public administration and statistical analysis.
Knowledge of departmental/agency program objectives, policies, standards procedures and activities.
Knowledge of computer system application and office service equipment.
Ability to supervise the work of others is required for supervisory positions in this class.
Ability to make decisions in accordance with appropriate program guidelines.
Ability to gather, organize, correlate and analyze facts and devise solutions to difficult management problems.
Ability to develop methods and procedures for analyzing systems, procedures, or organizational changes.
Ability to make oral and written reports and presentations and prepare charts and graphs clearly and concisely.
Ability to work effectively with the public and employees.
Ability to communicate effectively, orally and in writing.
Ability to maintain records and prepared reports.

MANAGEMENT ANALYST III (DOA-DA)
Review GASB updates, OMB Circulars, public laws and executive orders to provide interpretation to affected staff of the division; provide standard operating procedures, flow chart for new requirements and processes to be performed by the division.
Review and analyze duties and responsibilities performed by each employee and provide technical recommendations. Confer with department/agency heads and other top level management on personnel and management issues.
Develop technical query(s) and simplify financial reporting processes within the government's financial system.
Research and Develop processes and procedures to accommodate legislative mandates effecting fiscal processes.
Analyze and perform technical adjustments within the financial management system for users who are receiving error statements on data entry and adjusting transactions.
Perform data mining procedures to produce specific reporting as requested by management, the Legislature and the Governor's Office.
Update or create Requests for Proposals (RFPs) and Requests for Information (RFIs) required by the division, including but not limited to banking services, audit services and actuary services.
Advise department and agencies of executive policies and legislative intent pertaining to the use of appropriations, transfers of funds and related budgetary matters for departments not subject to BBMR's reviews...AG's office, MCOG etc.
Make recommendations for approval/disapproval of use of funds based on funding capabilities and established administrative policies and priorities
Analyze and update records affecting assigned departments/agencies and accounting files for appropriations/allotment modifications on the financial management system.
Performs the closing and opening of quarters and fiscal years on the financial management system within DOA and outside DOA, to include the mass liquidation of encumbrances and adjustments and deletion of "unposted transactions."
Researches and prepares fiscal notes and comments in response to proposed legislation as well as composes proposed legislation specific to the government's fiscal duties along with analysis and comments.
Train Department and agency personnel on the use and navigation of the government's financial system to minimize errors and assure the integrity of the data maintained in the system.
Coordinate and improve training program for the departments and agencies on the division of accounts policies and procedures and on the use and navigation of the government financial system.
Directs the development of standard accounting forms and publications used in operations; designs new forms and proposes revisions to existing forms and publications according to the needs of the division.
Reviews and tracks requests for access to the government financial system by users.
Ability to use office equipment, computers, Microsoft Office Software, accounting software or other similar products and the ability to learn new updates or versions of such products.
Knowledge of the principles, practices and techniques of Governmental Accounting such as Appropriation, Accounts Payable, Revenue Reporting, Contracts and Travel;

FINANCIAL ANALYST, GS-1160-11 (\$62,467, 03-12-14)
Positions at this level characteristically include the independent performance of assigned financial analysis and evaluation duties of average difficulty. Assignments involve responsibility for applying a thorough knowledge of established work methods and procedures and of pertinent regulatory or statutory provisions in performing assigned financial analysis and evaluation work. Financial Analysts GS-11 resolve the full variety of financial and management problems which normally occur in corporate organizations of the type characterized below. They recognize, analyze, and refer to the supervisor cases involving questions in the applicability or interpretation of legislative or regulatory provisions and/or the suitability or effectiveness of established work methods and procedures. The principal difference between positions at GS-11 and positions at the next lower level is in the complexity of the cases or studies assigned. At GS-11, assignments regularly involve (1) the full variety of financial and management problems that normally occur in corporate organizations of average complexity and (2) questions regarding the applicability of statutory or regulatory provisions and established methods and procedures. In contrast, at the GS-9 level, the financial and management problems encountered are not as varied or as complex and questions on the applicability of laws, regulations, or procedures either do not occur or are readily recognized and referred to an employee in a higher-grade position. Assignments at this level are characterized by the following elements:
1. The corporate organizations involved are typically those of average size engaged in commonly-known kinds of commercial, industrial, construction, municipal, or other operations of conventional types. They have financial and operational structures of moderate complexity, and engage in the financial operations and transactions normally used in the field involved.
2. Questions or problems concerning the interpretation of regulatory or statutory provisions and the applicability of prescribed work methods and procedures in specific cases are a normal occurrence in the work. In connection with such cases, the work includes responsibility for recognizing such problems, citing their similarities to and differences from routine cases, considering the extent to which precedents that are similar in many respects but different in some respects are applicable, suggesting appropriate action when such action appears to be clearly indicated, and referring the case to higher authority for review and decision.
3. The work includes responsibility for completing all of the steps in an assigned examination, investigation, review, or other type of financial analysis and evaluation assignment when this involves: (a) securing necessary information from standard reference works and source materials in resolving questions of routine occurrence; (b) determining the need for additional data information and developing such information through reference to current material regarding competitor corporations, contacts with representatives of the corporate organization under consideration, related material in financial publications, reports on general financial and business operations, and similar material sources; (c) analyzing the financial and management operations of commercial, industrial, municipal, housing, educational, savings and loan, and/or other corporate organizations to evaluate their financial condition. This includes (1) examining all pertinent financial statements, accounting records, operating reports, and similar material, (2) comparing the past, present and future financial and operating condition of the organization, (3) identifying and evaluating all elements which affect the financial soundness, condition and/or capability of the corporation including such factors as engineering feasibility, economic soundness, legal authority or basis, and economic

COMPARATIVE ANALYSIS OF CURRENT GOVT OF GUAM POSITIONS

MANAGEMENT ANALYST III (\$26,676, EXEC BRANCH)

MANAGEMENT ANALYST III (DOA-DA)
Knowledge on account and account structures and the relationship and function in relation to the various data tables on the government financial system.
Ability to interpret public laws and executive orders affecting the division and create/update the Standard Operating Procedures (SOPs) and flow charts for approval by the Financial Manager.
Ability to evaluate the management practices, rules, regulations, and operating procedures based on the tasks performed by the employees of the division for the purpose of improving employee-management relations;
Knowledge of the application of Governmental accounting principles and procedures in relation to physical work flow and data flow within the financial management system.
Attend executive meetings, legislative public hearings, and judicial court hearings related to accounting topics and issues; as support staff of DOA management.
Ability to execute and manage budgets for department/agencies exempted from the oversight of the Bureau of Budget and Management Research (BBMR);
Ability to research best practices of similar governmental entities and make recommendations to Management;
Ability to work effectively with the public and employees;
Ability to communicate effectively, orally and in writing

FINANCIAL ANALYST, GS-1160-11 (\$62,467, 03-12-14)
developmental value. (4) Identifying such deficiencies as are pertinent to the purpose of the financial evaluation as, for example, omissions of financial or operational information which create a distortion of the corporation's financial condition, faulty financial or operating structures, costly financing practices, financing plans of less than maximum effectiveness, etc.; (d) correcting or eliminating deficiencies through negotiation with representatives of the corporation involved to secure required additional information, explain the need for changes, develop alternative measures, and secure agreement to acceptable terms and conditions; and (e) preparing reports which identify unusual problems encountered, summarize the analyses and evaluations made, and present conclusions and recommendations based on the findings.
4. The cases assigned at this level are of average complexity. These typically involve corporate organizations of moderate size engaged in a variety of commonly-known commercial or industrial operations; or municipalities, educational institutions, business firms, or other corporate entities that have been previously concerned with the agency program. These organizations are generally familiar with agency requirements, forms, and procedures; and ordinarily present information that is pertinent, accurate, adequate, and not excessive. The corporate finance problems presented are of average difficulty (e.g., recapitalization involving the exchange of one type of security for another; U.S. Office of Personnel Management 15 Financial Analysis Series, GS-1160 TS-62 June 1966 municipal projects involving a combination of public works facilities, e.g., simultaneous construction of both a gas supply and a water supply system). Other financial analysis problems at this level are those that differ as to the details involved but are basically similar to recurring problems, require consideration of a substantial number of elements and a considerable amount of research, and can be resolved through comparative analysis and evaluation of analogous elements.
5. Assignments normally also include the performance of assigned financial analysis and evaluation duties of greater than average difficulty for the purpose of developing the knowledge and abilities required to recognize and resolve unusual problems and perform financial analysis and evaluation work of the difficulty described at the GS-12 level.

COMPARATIVE ANALYSIS OF CURRENT GOVT OF GUAM POSITIONS

MANAGEMENT ANALYST IV (\$31,064, EXEC BRANCH)
Supervises management studies of departmental/agency policies and operations; assigns and evaluates the work of task force personnel and assists with unusual problems encountered; analyzes problems in terms of organizational objectives, statutory requirements, budgetary constraints, manpower utilization, and management information requirements; reviews and presents recommendations based upon study findings.
Identifies and defines management problems and coordinates the scope and priority of improvement studies; coordinates management analysis studies with other staff services.
Collaborates with data processing specialists in the design and installation of data processing and management information systems.
Recommends organizational structures, performance criteria, and administrative policies and develops management methods and techniques.
Directs the preparation of user manuals; recommends approval/disapproval of deviations from procedure.
Coordinates reviews of proposed legislation; determines impact upon organizational operations; estimates effects and monitors progress.
Knowledge of the principles, practices, methods and techniques of modern management and public administration and statistical analysis.
Knowledge of departmental/agency program objectives, policies, standards, procedure and activities.
Ability to supervise a management analysis program.
Ability to make work decisions in accordance with appropriate guidelines.
Ability to evaluate operational effectiveness and recommend changes to improve effectiveness.
Ability to develop methods and procedures for analyzing systems, procedures or organizational changes.
Ability to make oral and written reports and presentations, and prepare charts and graphs clearly and concisely.
Ability to work effectively with public and employees.
Ability to communicate effectively, orally and in writing.
Ability to maintain records and prepare reports.

MANAGEMENT ANALYST IV (DOA-DA)
Review GASB updates, OMB Circulars, public laws and executive orders to provide interpretation to affected staff of the division; provide standard operating procedures, flow chart for new requirements and processes to be performed by the division.
Review and analyze duties and responsibilities performed by each employee and provide technical recommendations. Confer with department/agency heads and other top level management on personnel and management issues.
Collaborate with data processing analyst in the design and installation of data processing and management information systems to comply with updates in general accounting procedures and legislative mandates affecting the fiscal records of the government.
Develop technical query(s) and simplify financial reporting processes within the government's financial system.
Analyze and perform technical adjustments within the financial management system for users who are receiving error statements on data entry and adjusting transactions.
Supervise the update or create Requests for Proposals (RFPs) and Requests for Information (RFIs) required by the division, including but not limited to banking services, audit services and actuary services.
Advise department and agencies of executive policies and legislative intent pertaining to the use of appropriations, transfers of funds and related budgetary matters for departments not subject to BBMR's reviews...AG's office, MCOG, etc.
Make recommendations for approval/disapproval of use of funds based on funding capabilities and established administrative policies and priorities
Review updates performed by Staff effecting financial management records for assigned departments/agencies and accounting files for appropriations/allotment modifications.
Coordinate the closing and opening of quarters and fiscal years on the financial management system within DOA and outside DOA. To include the mass liquidation of encumbrances and adjustments and deletion of "unnoted transactions"
Reviews prepared fiscal notes and comments in response to proposed legislation as well as composes proposed legislation specific to the government's fiscal duties along with analysis and comments.
Develop coordinate and improve training program for the departments and agencies on the division policies and procedures and on use and navigation of the government financial system.
Directs the development of standard accounting forms and publications used in operations; designs new forms and proposes revisions to existing forms and publications according to the needs of the division.
Coordinates the set up of accounts and develop financial account structures in the government financial system in accordance with current account tables and guidelines.
Reviews and tracks requests for access to the government financial system by users.
Ability to use office equipment, computers, Microsoft Office Software, accounting software or other similar products and the ability to learn new updates or versions of such products.
In depth knowledge of the principles, practices and techniques of Governmental Accounting such as Appropriation, Accounts Payable, Revenue Reporting, Contracts and Travel.
In depth knowledge on account and account structures and the relationship and function in relation to the various data tables on the government financial system
Ability to interpret public laws and executive orders affecting the division and create/update the Standard Operating Procedures (SOPs) and flow charts for approval by the Financial Manager.

FINANCIAL ANALYST, GS-1160-12 (\$78,361, 03-12-14)
Positions at this level characteristically include the independent performance of financial analysis and evaluation duties of greater than average difficulty. Assignments include responsibility for applying a thorough knowledge of corporation finance and an extensive background in the financial and management operations and practices of commercial or other corporate organizations in performing financial analysis and evaluation duties of more than average difficulty, and in recognizing, defining, and developing tentative conclusions and initial recommendations with respect to problems or questions of a new or unprecedented nature. The principal difference between positions at this level and positions at the next lower level is in the nature and complexity of the problems encountered. At the GS-12 level, the work involves on a continuing basis problems that are new, unusual, or unprecedented and require definition of the problem, development of material suitable for the evaluation of unprecedented questions, and development of new methods and procedures to resolve new and unusual problems. In contrast at the GS-11 level, the questions regarding the applicability of statutory or regulatory provisions or the suitability of established methods and procedures are those that are similar in some respects to one or more other cases and, hence, are not of a completely new or unprecedented nature. Assignments at this level are characterized by the following elements:
1. The corporate organizations involved are typically those with complicated financial and operational structures such as large corporate entities which are concerned with a wide diversity of products, fields, or activities. They have numerous foreign and/or domestic subsidiaries or similar complex operational structures; have securities of many types, hybrid securities, or other complex capital structures. Typically, they engage in financial operations and transactions of any and all types.
2. The work normally includes responsibility for resolving problems of a difficult or complex nature such as those involving:
(a) new commercial, industrial, municipal, or other operations or activities;
(b) complicated and interrelated financial and/or operating structures;
(c) proposals or matters for which there appears to be adequate legislative authority but which are not covered in established policy;
(d) questions which cannot be resolved through the application of standard analysis and evaluation methods;
(e) questions concerning the interpretation or applicability of legislative or regulatory provisions for which there are few, if any, precedents; and
(f) other matters of similar nature.
3. Analytical and evaluative duties are complicated and difficult, requiring consideration of elements that are both numerous and varied and of the interrelationships among them. Analysts at this level typically determine the scope of the study, develop sources of material appropriate for the evaluation of new or unique types of activities or operations, develop new or adapted work methods and procedures.

COMPARATIVE ANALYSIS OF CURRENT GOVT OF GUAM POSITIONS

MANAGEMENT ANALYST IV (\$31,064, EXEC BRANCH)

MANAGEMENT ANALYST IV (DOA-DA)
Ability to evaluate the management practices, rules, regulations, and operating procedures based on the tasks performed by the employees of the division for the purpose of improving employee-management relations;
Ability to create or update the SOPs of the division as needed to ensure <u>continuous and efficient operations</u> ;
In depth knowledge of the application of Governmental accounting principles and procedures in relation to physical work flow and data flow <u>within the financial management system</u> .
Ability to create Requests for Proposals (RFPs) and Requests for Information (RFIs) required by the division, including but not limited to <u>banking services, audit services and actuary services</u> ;
Represent the division at executive meetings, legislative public hearings, and <u>judicial court hearings related to accounting topics and issues</u> ;
Supervise, execute and manage budgets for department/agencies exempted from the oversight of the Bureau of Budget and Management Research (BBMR);
Ability to research a variety of topics and issues, some of which include best practices of similar governmental entities and make recommendations to <u>Management</u> ;
Ability to work effectively with the public
Ability to supervise and lead staff members and other employees through the concept of teamwork and to direct the team's efforts toward the <u>division's goals and objectives</u> .
Ability to communicate effectively, orally and in writing

FINANCIAL ANALYST, GS-1160-12 (\$78,361, 03-12-14)
and perform considerable research to identify material suitable for use as a precedent or as an indicator of appropriate action in unprecedented cases. They develop tentative conclusions based on evaluation of similarities and differences in a number of previous cases, all of which bear some relationship to the case under consideration, but none of which is in itself sufficiently similar to constitute a clear precedent. They prepare reports which adequately describe the issues or problems involved and present a clear explanation of the basis for conclusions drawn and <u>recommendations made</u> .

FINANCIAL MANAGEMENT ANALYST I

NATURE OF WORK IN THIS CLASS:

This involves routine work involving analyzing and developing improved managerial policies and procedures in workflow as well as data management involving the government's financial system.

Employees in this class perform financial and administrative management analysis. Work includes supervised assessment and development of financial and accounting policies and procedures in the government's financial management system. Employees often assist senior analyst in training/ leading a team or group on assigned projects and activities which affect interrelated organizational units.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples do not list all the duties which may be assigned; any one position may not include all the duties listed.)

Assist in the collection of data, prepare flow chart(s) for new requirements and processes to be performed by the division.

Assist in the collection of data regarding duties and responsibilities performed by each employee and provide technical recommendations.

Assist in the preparation of moderately technical query(s) within the government's financial system.

Perform routine data mining procedures to produce specific reporting as requested by management, the Legislature and the Governor's Office.

Gather principle data relevant to the creation or update of Requests for Proposals (RFPs) and Requests for Information (RFIs) required by the division, including but not limited to banking services, audit services and actuary services.

Assist in the formulation of recommendations under supervision for approval/disapproval of use of funds based on funding capabilities and established administrative policies and priorities.

Analyze and update routine transaction records affecting assigned departments/agencies under supervision of senior analyst.

Assist in the closing and opening of quarters and fiscal years on the financial management system within DOA and outside DOA, to include the mass liquidation of encumbrances and adjustments and clearance of "unposted transactions."

MINIMUM KNOWLEDGE, SKILLS AND ABILITIES:

FINANCIAL MANAGEMENT ANALYST I
PAGE 2

Ability to use office equipment, computers, Microsoft Office Software, accounting software or other similar products and the ability to learn new updates or versions of such products.

Ability to understand the principles, practices and techniques of Governmental Accounting such as Appropriation, Accounts Payable, Revenue Reporting, Contracts and Travel;

Ability to understand account and account structures and the relationship and function in relation to the various data tables on the government financial system.

Ability to provide input on the creation/update of the Standard Operating Procedures (SOPs) and flow charts for approval by the supervisor;

Ability to provide input on the management practices, rules, regulations, and operating procedures based on the tasks performed by the employees of the division for the purpose of improving employee-management relations;

Ability to learn the application of Governmental accounting principles and procedures in relation to physical work flow and data flow within the financial management system.

Ability to understand input on best practices of similar governmental entities and make recommendations to Management;

Ability to work effectively with the public and employees;

Ability to communicate effectively, orally and in writing;

MINIMUM EXPERIENCE AND TRAINING:

- (A) Any equivalent combination of experience and training in research and analysis which provides the minimum knowledge, skills and abilities and Graduation from a recognized college or university with a Bachelor's Degree in Public or Business Administration

NECESSARY SPECIAL QUALIFICATIONS:

Possession of a valid Driver's License.

ESTABLISHED:

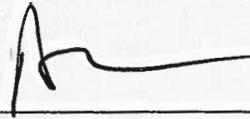
PAY GRADE: L

HAY EVALUATION: KNOW HOW:

PROBLEM SOLVING:

ACCOUNTABILITY:

TOTAL POINTS:



Anthony C. Blaz
Director, Department of Administration

FINANCIAL MANAGEMENT ANALYST II

NATURE OF WORK IN THIS CLASS:

This is a technical work involving analyzing and developing improved managerial policies and procedures in workflow as well as technical data management involving the government's financial system. May be assigned as supervisor or project leader for special projects

Employees in this class perform technical professional financial and administrative management analysis. Work includes supervised assessment and development of financial and accounting policies and procedures, as well as implementation of improved technical management of financial data maintained in the government's financial management system. Employees often assist senior analyst in leading a team or group on assigned projects and activities which affect interrelated organizational units.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples do not list all the duties which may be assigned; any one position may not include all the duties listed.)

Assist in the review and data collection of public laws and executive orders to provide interpretation to affected staff of the division; provide input in the recommendation of standard operating procedures, create flow charts for new requirements and processes to be performed by the division.

Assist in the review of duties and responsibilities performed by employee(s) and provide recommendations.

Assist in the creation of moderately complex technical query(s) to simplify reporting processes within the government's financial system.

Assist in the research and development of processes and procedures to accommodate legislative mandates effecting fiscal processes.

Analyze and perform moderately complex technical adjustments within the financial management system under supervision for users who are receiving error statements on data entry and adjusting transactions.

Gather principle data relevant to the creation or update of Requests for Proposals (RFPs) and Requests for Information (RFIs) required by the division, including but not limited to banking services, audit services and actuary services.

Make recommendations under supervision for approval/disapproval of use of funds based on funding capabilities and established administrative policies and priorities.

Analyze and update routine transaction records affecting assigned departments/agencies and accounting files for appropriations modifications on the financial management system with minimal supervision.

Assist in the closing and opening of quarters and fiscal years on the financial management system within DOA and outside DOA, to include the mass liquidation of encumbrances and adjustments and deletion of "unposted transactions."

Assist in the training of department or agency personnel on the practical use and navigation of the government's financial system to minimize errors and assure the integrity of the data maintained in the system.

Assist in the development of standard accounting forms and publications used in operations and proposes revisions to existing forms and publications according to the needs of the division for review of senior analyst.

MINIMUM KNOWLEDGE, SKILLS AND ABILITIES:

Ability to use office equipment, computers, Microsoft Office Software, accounting software or other similar products and the ability to learn new updates or versions of such products.

Understanding of the principles, practices and techniques of Governmental Accounting such as Appropriation, Accounts Payable, Revenue Reporting, Contracts and Travel;

Understanding of account and account structures and the relationship and function in relation to the various data tables on the government financial system.

Ability to provide input on the creation/update of the Standard Operating Procedures (SOPs) and flow charts for approval by the supervisor;

Ability to provide input on the management practices, rules, regulations, and operating procedures based on the tasks performed by the employees of the division for the purpose of improving employee-management relations;

Knowledge of the application of Governmental accounting principles and procedures in relation to physical work flow and data flow within the financial management system.

Ability to provide input on best practices of similar governmental entities and make recommendations to Management;

Ability to work effectively with the public and employees;

Ability to communicate effectively, orally and in writing;

MINIMUM EXPERIENCE AND TRAINING:

- (A) Two (3) years of experience as a Financial Management Analyst I and graduation from a recognized college or university with a Bachelor's Degree in Public or Business Administration, or closely related field; or
- (B) Any equivalent combination of experience and training in financial research and analysis which provides the minimum knowledge, skills and abilities and a Bachelor's Degree in Public or Business Administration.

NECESSARY SPECIAL QUALIFICATIONS:

Possession of a valid Driver's License.

ESTABLISHED:

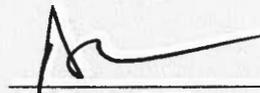
PAY GRADE: M

HAY EVALUATION: KNOW HOW:

PROBLEM SOLVING:

ACCOUNTABILITY:

TOTAL POINTS:



Anthony C. Blaz
Director, Department of Administration

FINANCIAL MANAGEMENT ANALYST III

NATURE OF WORK IN THIS CLASS:

This is moderately complex technical work involving analyzing and developing improved managerial policies and procedures in workflow as well as technical data management involving the government's financial system. May be assigned as supervisor or project leader for special projects

Employees in this class perform moderately complex professional financial and administrative management analysis under review of senior analyst. Work includes independent assessment and development of financial and accounting policies and procedures, as well as implementation of improved technical management of financial data maintained in the government's financial management system for review of senior analyst. Employees often work as a team or group on assigned projects and activities which affect interrelated organizational units.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples do not list all the duties which may be assigned; any one position may not include all the duties listed.)

Review public laws and executive orders to provide interpretation to affected staff of the division; provide standard operating procedures, flow chart for new requirements and processes to be performed by the division.

Review and analyze duties and responsibilities performed by specific employee(s) and provide technical recommendations. Provide written recommendations for review and evaluation by senior analyst.

Develop technical query(s) and simplify financial reporting processes within the government's financial system.

Research and assist in the development of processes and procedures to accommodate legislative mandates effecting fiscal processes.

Analyze and perform technical adjustments within the financial management system for users who are receiving error statements on data entry and adjusting transactions.

Perform data mining procedures to produce specific reporting as requested by management, the Legislature and the Governor's Office.

Provide technical data and input in the establishment of procurement documents such as Requests for Proposals (RFPs) and Requests for Information (RFIs) required by the division, including but not limited to banking services, audit services and actuary services.

Provides analysis to senior staff of executive policies and legislative intent pertaining to the use of appropriations, transfers of funds and related budgetary matters for departments not subject to BBMR's reviews...AG's office, MCOG etc.

Analyze and update records affecting assigned departments/agencies and accounting files for appropriations/allotment modifications on the financial management system.

Assist in the closing and opening of quarters and fiscal years on the financial management system within DOA and outside DOA, to include the mass liquidation of encumbrances and adjustments and deletion of "unposted transactions."

Researches and prepares fiscal notes and comments in response to proposed legislation specific to the government's fiscal duties along with analysis and comments.

Train department and agency personnel on the use and navigation of the government's financial system to minimize errors and assure the integrity of the data maintained in the system.

Develops standard accounting forms and publications used in operations; designs new forms and proposes revisions to existing forms and publications according to the needs of the division.

Reviews and tracks requests for access to the government financial system by users.

MINIMUM KNOWLEDGE, SKILLS AND ABILITIES:

Proficient in the use of office equipment, computers, Microsoft Office Software, accounting software or other similar products and the ability to learn new updates or versions of such products.

Knowledge of the principles, practices and techniques of Governmental Accounting such as Appropriation, Accounts Payable, Revenue Reporting, Contracts and Travel;

Knowledge on account and account structures and the relationship and function in relation to the various data tables on the government financial system.

Ability to interpret public laws and executive orders affecting the division and create/update the Standard Operating Procedures (SOPs) and flow charts for approval by the Financial Manager;

Ability to evaluate the management practices, rules, regulations, and operating procedures based on the tasks performed by the employees of the division for the purpose of improving employee-management relations;

Knowledge of the application of Governmental accounting principles and procedures in relation to physical work flow and data flow within the financial management system.

Understanding of budget and management procedures for department/agencies exempted from the oversight of the Bureau of Budget and Management Research (BBMR);

Ability to research best practices of similar governmental entities and make recommendations to Management;

Ability to work effectively with the public and employees;

Ability to communicate effectively, orally and in writing;

MINIMUM EXPERIENCE AND TRAINING:

- (A) Three (3) years of experience as a Financial Management Analyst II and graduation from a recognized college or university with a Bachelor's Degree in Public or Business Administration, or closely related field; or
- (B) Any equivalent combination of experience and training in financial research and analysis which provides the minimum knowledge, skills and abilities and a Bachelor's Degree in Public or Business Administration.

NECESSARY SPECIAL QUALIFICATIONS:

Possession of a valid Driver's License.

ESTABLISHED:

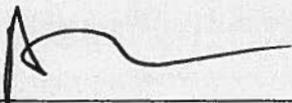
PAY GRADE: N

HAY EVALUATION: KNOW HOW:

PROBLEM SOLVING:

ACCOUNTABILITY:

TOTAL POINTS:



Anthony C. Blaz
Director, Department of Administration

FINANCIAL MANAGEMENT ANALYST IV

NATURE OF WORK IN THIS CLASS:

This is a complex technical work involved in analyzing and developing improved managerial policies and procedures in workflow as well as technical data management involving the government's financial system.

Employees in this class perform complex professional financial and administrative management analysis. This includes independent work in the assessment and development of financial and accounting policies and procedures, as well as implementation of improved technical management of financial data maintained in the government's financial management system. Employees often serve as team or group leaders on assigned projects and activities which affect interrelated organizational units.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples do not list all the duties which may be assigned; any one position may not include all the duties listed.)

Implement GASB updates, OMB Circulars, public laws and executive orders, to provide interpretation to affected staff of the division; provide standard operating procedures, flow chart for new requirements and processes to be performed by the division.

Review and analyze reports prepared by subordinate staff pertaining to the duties and responsibilities performed by specific employee(s) and provide technical recommendations. Confer with department/agency heads and other top level management on personnel and management issues.

Supervise the implementation of technical adjustments within the financial management system to improve system management and adjusting transactions.

Update or create Requests for Proposals (RFPs) and Requests for Information (RFIs) required by the division, including but not limited to banking services, audit services and actuary services.

Coordinate and improve training program for the departments and agencies on the division of accounts policies and procedures and on the use and navigation of the government financial system.

Advise department and agencies of executive policies and legislative intent pertaining to the use of appropriations, transfers of funds and related budgetary matters for departments not subject to BBMR's reviews...AG's office, MCOG etc.

Make recommendations for approval/disapproval of use of funds based on funding capabilities and established administrative policies and priorities.

Reviews prepared fiscal notes and comments in response to proposed legislation as well as composes proposed legislation specific to the government's fiscal duties along with analysis and comments.

Develop, coordinate, and improve training programs for the departments and agencies on the division policies and procedures and on use and navigation of the government financial system.

Directs the development of standard accounting forms and publications used in operations; designs new forms and proposes revisions to existing forms and publications according to the needs of the division.

Coordinates the set up of accounts and develop financial account structures in the government financial system in accordance with current account tables and guidelines.

Reviews and tracks requests for access to the government financial system by users.

MINIMUM KNOWLEDGE, SKILLS AND ABILITIES:

Proficient in the use of office equipment, computers, Microsoft Office Software, accounting software or other similar products and the ability to learn new updates or versions of such products.

In depth knowledge of the principles, practices and techniques of Governmental Accounting such as Appropriation, Accounts Payable, Revenue Reporting, Contracts and Travel;

In depth knowledge on account and account structures and the relationship and function in relation to the various data tables on the government financial system

Ability to interpret public laws and executive orders affecting the division and create/update the Standard Operating Procedures (SOPs) and flow charts for approval by the Financial Manager;

Ability to evaluate the management practices, rules, regulations, and operating procedures based on the tasks performed by the employees of the division for the purpose of improving employee-management relations;

Ability to create or update the SOPs of the division as needed to ensure continuous and efficient operations;

In depth knowledge of the application of Governmental accounting principles and procedures in relation to physical work flow and data flow within the financial management system.

Ability to create Requests for Proposals (RFPs) and Requests for Information (RFIs) required by the division, including but not limited to banking services, audit services and actuary services;

Represent the division at executive meetings, legislative public hearings, and judicial court hearings related to accounting topics and issues;

Supervise, execute and manage budgets for department/agencies exempted from the oversight of the Bureau of Budget and Management Research (BBMR);

Ability to research a variety of topics and issues, some of which include best practices of similar governmental entities and make recommendations to Management;

Ability to work effectively with the public;

Ability to communicate effectively, orally and in writing;

MINIMUM EXPERIENCE AND TRAINING:

- (A) Four (4) years of experience as a Financial Management Analyst III and graduation from a recognized college or university with a Bachelor's Degree in Public or Business Administration, or closely related field; or
- (B) Any equivalent combination of experience and training in financial research and analysis which provides the minimum knowledge, skills and abilities and a Master's Degree in Public or Business Administration.

NECESSARY SPECIAL QUALIFICATIONS:

Possession of a valid Driver's License.

ESTABLISHED:

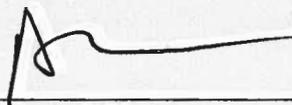
PAY GRADE: 0

HAY EVALUATION: KNOW HOW:

PROBLEM SOLVING:

ACCOUNTABILITY:

TOTAL POINTS:



Anthony C. Blaz
Director, Department of Administration

FINANCIAL MANAGEMENT ANALYST SUPERVISOR

NATURE OF WORK IN THIS CLASS:

This is a complex supervisory work involved in the supervision of subordinates involved in analyzing and developing improved managerial policies and procedures in workflow as well as technical data management involving the government's financial system.

Employees in this class perform complex professional financial and administrative management analysis. This includes the supervision of subordinates independent work in the assessment and development of financial and accounting policies and procedures, as well as implementation of improved technical management of financial data maintained in the government's financial management system.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples do not list all the duties which may be assigned; any one position may not include all the duties listed.)

Administer and Review GASB updates, OMB Circulars, public laws and executive orders to provide interpretation to affected staff of the division; Review and establish standard operating procedures, flow chart for new requirements and processes to be performed by the division.

Collaborate with systems analyst in the design and implementation of management information systems to comply with updates in general accounting procedures and legislative mandates affecting the fiscal records of the government.

Supervise development of technical query(s) and simplify financial reporting processes within the government's financial system.

Supervise subordinate analysts on the update or development of Requests for Proposals (RFPs) and Requests for Information (RFIs) required by the division, including but not limited to banking services, audit services and actuary services.

Supervises subordinate analysts in advising department and agencies of executive policies and legislative intent pertaining to the use of appropriations, transfers of funds and related budgetary matters for departments not subject to BBMR's reviews...AG's office, MCOG etc.

Approval/disapproval of use of funds based on funding capabilities and established administrative policies and priorities relevant but not exclusive to policy and budgetary matters for departments not subject to BBMR's reviews...AG's office, MCOG etc.

Supervise the coordination of the closing and opening of quarters and fiscal years on the financial management system within DOA and outside DOA. To include the mass liquidation of encumbrances and adjustments and deletion of "unposted transactions"

Reviews prepared fiscal notes and comments in response to proposed legislation as well as composes proposed legislation specific to the government's fiscal duties along with analysis and comments.

FINANCIAL MANAGEMENT ANALYST SUPERVISOR
PAGE 2

Supervise the development and coordination of improvements to training programs for the departments and agencies on the division policies and procedures and on use and navigation of the government financial system.

Directs the development of standard accounting forms and publications used in operations; designs new forms and proposes revisions to existing forms and publications according to the needs of the division.

Coordinates the set up of accounts and develop financial account structures in the government financial system in accordance with current account tables and guidelines.

MINIMUM KNOWLEDGE, SKILLS AND ABILITIES:

Proficient in the use of office equipment, computers, Microsoft Office Software, accounting software or other similar products and the ability to learn new updates or versions of such products.

Ability to learn and apply the principles and techniques of automating financial processes.

Ability to interpret public laws and executive orders affecting the division and create/update the Standard Operating Procedures (SOPs) and flow charts for approval by the Financial Manager;

Ability to make decisions in accordance with laws, rules and other program guidelines and requirements

In depth knowledge of the application of Governmental accounting principles and procedures in relation to physical work flow and data flow within the financial management system.

In depth knowledge of government procurement

Represent the division at executive meetings, legislative public hearings, and judicial court hearings related to accounting topics and issues;

Supervise, execute and manage budgets for department/agencies exempted from the oversight of the Bureau of Budget and Management Research (BBMR);

Ability to work effectively with the public

Ability to communicate effectively, orally and in writing;

MINIMUM EXPERIENCE AND TRAINING:

- (A) Four (4) years of experience as a Financial Management Analyst IV and graduation from a recognized college or university with a Bachelor's Degree in Public or Business Administration, or closely related field; or

- (B) Any equivalent combination of experience and training in financial research and analysis which provides the minimum knowledge, skills and abilities and a Master's Degree in Public or Business Administration.

NECESSARY SPECIAL QUALIFICATIONS:

Possession of a valid Driver's License.

ESTABLISHED:

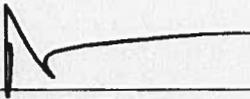
PAY GRADE: P

HAY EVALUATION: KNOW HOW:

PROBLEM SOLVING:

ACCOUNTABILITY:

TOTAL POINTS:



Anthony C. Blaz
Director, Department of Administration