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DEPARTMENT OF
ADMINISTRATION
DIPATTAMENTON ATMENESTRASION

HUMAN RESOURCES DIVISION
(Dibision Inadilanto yan Guinaha Para Taotao)
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LOURDES A. LEON GUERRERO
Governor (Maga'håga)
JOSHUA F. TENORIO
Lt. Governor (Sigundo Maga'låhi)

August 6, 2026

HRD NO.: 26-352

MEMORANDUM

To: Director of Administration

From: Personnel Services Administrator, Human Resources Division

Subject: Proposed Creation and Amendment of Positions
RE: Payroll Specialist (DOA), Payroll Supervisor (DOA)
Assistant Chief Payroll Officer & Chief Payroll Officer

Buenas yan Håfa Adai! This is to respectfully request your approval for the creation and establishment of classification specifications for the Payroll Specialist (DOA) and the re-establishment of the Assistant Chief Payroll Officer positions in the classified service within the Payroll Branch, Department of Administration (DOA).

The creation is based on the Classification and Pay Branch's review of the duties and responsibilities currently being performed by the positions that exist on the current staffing pattern for the Payroll Section. The creation of positions is essential to carry out the overall mission of DOA. The Payroll Branch is uniquely tasked with the centralized delivery of critical government payroll services across the entire government, including to some extent, autonomous and semi-autonomous departments and agencies.

In addition to the creation of the above-mentioned positions, it is also necessary to update the job standards to accurately reflect the duties and responsibilities of the Payroll Supervisor and the Chief Payroll Officer positions. The centralized administration of payroll operations and activities necessitates a higher level of accountability and management to ensure accurate and timely compensation for employees.

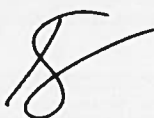
Accordingly, the following is our recommended Hay Evaluation for the proposed positions:

POSITION TITLE	KNOW HOW	PROBLEM SOLVING	ACCOUNTABILITY	TOTAL POINTS	PAY GRADE
Payroll Specialist (DOA)	D I 2 175	D 3 29% 50	D 1 C 66	291	L

Payroll Supervisor (DOA)	E I 3 230	E 3 33% 76	E 3 C 100	406	N
Assistant Chief Payroll Officer	E II 3 264	E 3 38% 100	E 2+ C 115	479	O
Chief Payroll Officer	E II 3 304	E 3 38% 115	E 3 C 132	551	P

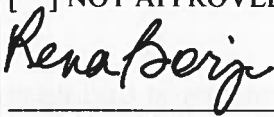
Upon approval of this request, the proposal will be posted on the Department of Administration's website for a period of ten (10) working days, pursuant to 4 GCA §6303 (c)(2). Additionally, electronic copies will be provided to the various local media outlets to fulfill the transparency and disclosure requirements. After the 10-day period has expired, the proposed job specification will be sent to the Governor for final approval.

Your consideration of the above request is greatly appreciated. Should you have any questions, please do not hesitate to contact our Classification and Pay Branch at 475-1131/1174/1201.
Dangkolo na Agradesimiento!



TONY C. AGUON

Attachment

☒ APPROVED ☐ NOT APPROVED  EDWARD M. BIRN Director of Administration Date: 8/7/26
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NATURE OF WORK IN THIS CLASS:

This is supervisory work involved in the preparation of payroll for all government of Guam line agencies and the maintenance of payroll records for a centralized financial management system within the Payroll Branch of the Department of Administration.

Employees perform independent work in various specialized projects or programs and on assigned projects and activities having a government-wide impact.

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.)

Supervises the daily payroll activities of the department.

Reviews and audits the work of subordinates and certifies the accuracy of the payroll summary.

May assist management in the absence of an Assistant Chief Payroll Officer.

Reviews direct deposits of payroll checks ensuring completeness and accuracy of recordings in payroll systems. Verifies calculations of payroll taxes relating to taxation of salaries; verifies calculation of benefits and other payroll factors.

Supervises and participates in the submission of electronic checks for all government of Guam line agencies.

Participates in audits of payroll records; reconciliation of general ledger regarding payroll transactions; ensures compliance in accordance with established rules, federal and local statutes, taxation laws and policies.

Collaborates with agencies government-wide in coordination of technical processes and procedures of assigned program area in accordance with established rules, regulations and policies.

Responds to complaints or concerns from internal and external government employees and the general public.

Identifies and investigates problems with automated payroll system and recommends improvements and/or resolution of system errors or anomalies; ensures compliance with regulatory standards.

Recommends improvement in policies and procedures required to ensure adequate controls of the disbursement of funds for payroll purposes.

**PAYROLL SUPERVISOR (DOA)
(Proposed Amendment)**

0.423

Coordinates the training of subordinate payroll staff on various assignments and new processes.

Performs all technical processes and procedures as assigned in accordance with established policies, Civil Service Commission rulings, Governor's Executive Orders, and federal and local mandates.

Reviews and participates in the preparation of financial reports and other relevant of payroll reports as required by management for review.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of payroll accounting principles and procedures.

Knowledge of payroll techniques and procedures to execute pay.

Knowledge of laws and regulations governing the legality of payroll actions, policies and procedures.

Knowledge of computer operating software such as spreadsheet, word processing, and database management systems.

Ability to learn and apply existing pay compensation plans, withholding tax procedures and payroll accounting procedures and other actions affecting the salaries of employees appropriately and accurately.

Ability to interpret and apply laws, rules, regulations, policies, procedures and other program requirements.

Ability to maintain records and prepare reports; ability to maintain confidentiality.

Ability to make decisions and work independently in accordance with appropriate program guidelines and policies.

Ability to apply strong analytical and problem-solving skills.

Ability to establish and maintain effective and cooperative working relationships with departmental staff, other employees, and the public.

Ability to supervisor the work of subordinate staff.

Ability to communicate effectively, both orally and in writing.

Skill in performing arithmetic computations.

**PAYROLL SUPERVISOR (DOA)
(Proposed Amendment)**

0.423

MINIMUM EXPERIENCE AND TRAINING:

- A. Four (4) years of experience in the preparation and maintenance of pay records and graduation from a recognized college or university with an associate's degree in accounting or related field; or
- B. Any equivalent combination of experience and training which provides the minimum knowledge, ability and skills.

AMENDED: **AUGUST 2026
DECEMBER 2011**

ESTABLISHED: **JULY 1980**

PAY GRADE: **N (GPP)**

HAY EVALUATION:	KNOW-HOW:	E	I	3	230
	PROBLEM SOLVING:	E	3	33%	76
	ACCOUNTABILITY:	E	2	C	100
	TOTAL POINTS:				406

This standard revises and supersedes the standard established in July 1980 and amended in December 2011.

EDWARD M. BIRN
Director of Administration

LOURDES A. LEON GUERRERO
Governor of Guam

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**CHIEF PAYROLL OFFICER
(Proposed Amendment)**

0.429

NATURE OF WORK IN THIS CLASS:

Directs and administers all programs and activities associated with the Payroll Section of the Department of Administration (DOA). This position may provide services and guidance to all government of Guam departments and agencies.

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.)

Directs, oversees and administers all payroll operations and activities for a centralized financial management system within DOA; ensures compensation for employees is accurate, timely and in compliance with federal, state and local labor regulations.

Manages financial disbursements; determines legality of entitlements and/or collection actions; performs accurate reconciliations in adherence to strict deadlines.

Reviews quality control audits to ensure internal and external accounting systems and administrative controls are accurate and payroll processes are in compliance with government regulations, tax laws, internal policies and local and federal mandates.

Reviews and analyzes the effectiveness of internal controls to safeguard funds against fraud, waste, abuse, loss, misappropriation or manual entry errors. Maintains accurate payroll records to ensure data integrity.

Analyzes financial management methods, practices, precedent cases and procedures to resolve difficult or complex financial issues.

Conducts analysis and periodic audits on payroll procedures and processes to determine efficiency of operations, reliability of transactions and validity of supporting documentation; recommends improvements and best practices in accordance with established policies and procedures.

Collaborates with agencies government-wide in coordination of payroll related technical processes and procedures in accordance with established rules, regulations and policies; provides guidance to departments/agencies government wide to include semi- and autonomous departments/agencies as requested.

Coordinates and facilitates the review of external audits, IRS inquiries, Worker's Compensation information and other records and documents requested by auditors.

Develops and formulates budget and financial forecasting for the operation and maintenance of the payroll section; prepares periodic financial status reports to include tax reports and financial statements; develops and implements financial policies and procedures.

**CHIEF PAYROLL OFFICER
(Proposed Amendment)**

0.429

Identifies and investigates problems with automated payroll system and recommends improvements and/or resolution of system errors or anomalies; ensures compliance with regulatory standards.

Evaluates operations, develops new processes and modifies procedures to reflect updates to regulations; works with administrators and supervisors to determine needs of the department; interprets or recommends new policies and procedures; recommends solutions to problems.

Reviews and audits the work of subordinates and certifies the accuracy of the payroll summary for payment.

Communicate with staff and employees to resolve payroll-related inquiries, concerns or discrepancies received from internal and external government employees and the general public.

Analyzes fiscal data to support reconciliations, account adjustments and resolution of out-of-balance conditions; performs accurate reconciliations while adhering to strict deadlines.

Implements and manages payroll software and systems; manages payroll software, analyzes data and prepares reports on earnings, taxes and deductions and ensures accurate posting of account balances.

Recommends improvement in policies and procedures required to ensure adequate controls of the disbursement of funds for payroll purposes,

Performs all technical processes and procedures assigned in accordance with established policies, Civil Service Commission rulings, Governor's Executive Orders, and federal and local mandates.

Keeps abreast of current payroll legislation, applicable laws, rules, regulations, policies and procedures pertaining to payroll functions to ensure compliance with legal requirements.

Prepares monthly, quarterly and annual progress reports, financial reports and other relevant payroll reports as required by management for review, maintains financial records and provides accurate and timely financial reports.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of payroll accounting and auditing principles and procedures.

**CHIEF PAYROLL OFFICER
(Proposed Amendment)**

0.429

Knowledge of payroll functions, techniques and practices including audits, wage calculation and tax deductions.

Knowledge of federal, state, and local laws and regulations governing the legality of payroll actions, policies and procedures and reporting requirements.

Knowledge of computer operating software such as spreadsheet, word processing, and database management systems.

Ability to apply new pay compensation plans, withholding tax procedures and payroll accounting procedures and other actions affecting the salaries of employees appropriately and accurately.

Ability to interpret and apply laws, rules, regulations, policies, procedures and other program requirements.

Ability to maintain records and prepare reports; ability to maintain confidentiality.

Ability to perform audits and maintain internal controls to protect against fraud, abuse or errors.

Ability to make decisions and work independently in accordance with appropriate program guidelines and policies.

Ability to apply strong analytical and problem-solving skills to resolve complex financial data, accounts and other payroll discrepancies.

Ability to establish and maintain effective and cooperative working relationships with departmental staff, other employees, and the public.

Ability to manage and supervise subordinate staff.

Ability to communicate effectively, both orally and in writing.

Ability to meet deadlines and handle sensitive employee information.

Skill in the use of software applications systems and specialized payroll software.

Skill in performing arithmetic computations.

MINIMUM EXPERIENCE AND TRAINING:

- A. Four (4) years of experience in the preparation and maintenance of pay records; one (1) year in an administrative or supervisory capacity and graduation from a recognized college or university with a bachelor's degree in accounting, finance, business administration or related field; or

**CHIEF PAYROLL OFFICER
(Proposed Amendment)**

0.429

B. Any equivalent combination of experience and training which provides the minimum knowledge, ability and skills.

ESTABLISHED: DECEMBER 1986

**AMENDED: AUGUST 2026
MAY 2005
JULY 1994**

PAY GRADE: P (GPP)

HAY EVALUATION:	KNOW-HOW:	E II 3	304
	PROBLEM SOLVING:	E 3 38%	115
	ACCOUNTABILITY:	E 3 C	<u>132</u>
	TOTAL POINTS:		551

This standard revises and supersedes the standard established in December 1986 and amended in July 1994 and May 2005.

EDWARD M. BIRN
Director of Administration

LOURDES A. LEON GUERRERO
Governor of Guam