



EDWARD M. BIRN
Director (Direktat)
RENA K. BORJA
Deputy Director (Sigundo Direktat)

**DEPARTMENT OF
ADMINISTRATION**
DIPATTAMENTON ATMENESTRASION

HUMAN RESOURCES DIVISION
(Dibision Inadilanto yan Guinaha Para Taotao)
Telephone (Telifon): (671) 475-1101/1250 • Fax (Faks): (671) 477-3671



LOURDES A. LEON GUERRERO
Governor (Maga'håga)
JOSHUA F. TENORIO
Lt. Governor (Sigundo Maga'låhl)

August 17, 2026

HRD NO.: 26-358

MEMORANDUM

To: Director of Administration

From: Personnel Services Administrator, Human Resources Division

Subject: **Proposed Creation and Amendment of Positions**
RE: Treasury Cashier, Treasury Cashier Specialist (DOA), and Treasury Cashier Supervisor

Buenas yan Håfa Adai! This is to respectfully request your approval for the creation and establishment of classification specifications for the Treasury Cashier Specialist (DOA) in the classified service under the Financial Management Division of the 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 Treasurer of Guam Section. Cashiers within the Treasurer of Guam are uniquely tasked with receiving, accounting and depositing of all monies collected from various agencies throughout the government of Guam. The creation of the Treasury Cashier Specialist position is essential in providing additional resources to carry out the overall mission of DOA and ensuring accurate reconciliation of payments and deposits, cashier transactions, and resolution of discrepancies or errors.

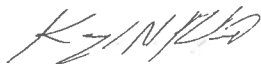
In addition to the creation of the above-mentioned positions, it is also necessary to update the job standards to accurately reflect the duties and responsibilities of the Treasury Cashier and Treasury Cashier Supervisor positions. The centralized administration of treasury cashier operations and activities necessitates a higher level of accountability and management to ensure accurate cashiering work involving the receiving and accounting of all monies received from agencies government-wide and by the general public.

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

POSITION TITLE	CURRENT PAY GRADE	PROPOSED PAY GRADE	KNOW HOW	PROBLEM SOLVING	ACCOUNTABILITY	TOTAL POINTS
Treasury Cashier (DOA)	G	I	D 1 1 132	C 2 29% 29	C 1 C 33	194
Treasury Cashier Specialist (DOA)	(NEW)	J	D 1 2 132	C 3 29% 38	C N IV 50	220
Treasury Cashier Supervisor (DOA)	I	K	D 1 3 175	D 3 29% 50	D 1 C 57	282

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.
Dangko na Agradsimiento!



For:
TONY C. AGUON

Attachment

☒ APPROVED

☐ NOT APPROVED



EDWARD M. BIRN
Director of Administration

Date: 8/18/26

NATURE OF WORK IN THIS CLASS:

This is moderately complex cashiering work involving the receiving and accounting of money within the Treasurer of Guam under the Financial Management Division of the Department of Administration.

Employees in this class independently perform work activities which include receiving monies in the form of cash, check, debit or credit card or money order from the general public, processing and reconciling payments and deposits from various agencies throughout the government of Guam and maintaining records to ensure conformance to pertinent laws, rules and regulations.

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.)

Verifies change funds and ensures adequate denomination of money for daily transactions; reconciles and balances change fund at beginning and end of each shift.

Receives and records over the counter and mail-in payments for fees or services provided by various agencies government-wide; issues receipts and any change due to patrons.

Verifies authorization in processing credit card transactions.

Inspects and examines currency to detect counterfeit, foreign or damaged currency; verifies and inspects checks received to ensure proper amount, date, signature and endorsement.

Processes, reconciles and posts various tax forms and payments from licensing fees, permits, violations and other corresponding fees from the Department of Revenue and Taxation.

Processes and reconciles Guam Power Authority and Guam Waterworks Authority utility payments into the Isla Pay System.

Validates and reconciles official receipts from the various governmental departments and agencies including semi-autonomous and autonomous agencies; prepares daily revenue report.

Reports unusual reporting data and/or mathematical discrepancies to the appropriate branch and supervisor for corrective action.

Maintain all vendor voucher registers and subsidiary listing of checks and payments received from the Division of Accounts.

Prepares deposit slips for various government agencies for respective bank accounts.

Posts all payments received into appropriate accounts in TPS/POS or AS400 system utilizing assigned revenue codes for financial reporting.

Reconciles cash receipts and prepares daily cash reports; balances general ledger daily on general fund.

Performs all technical processes and procedures of assigned program area in accordance with established rules, regulations and policies.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of the various negotiable instruments used in everyday business transactions.

Knowledge of office practices and procedures.

Knowledge of the methods and procedures of receiving, recording, depositing and accounting for cash receipts.

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

Ability to accurately count money and tabulate receipts.

Ability to operate point of sale/register system, adding and calculating machines, and other office equipment.

Ability to maintain records and prepare reports.

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

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

Ability to communicate effectively, both orally and in writing.

Skill in performing arithmetic computations and handling large volume of cash bills.

**TREASURY CASHIER (DOA)
(Proposed Amendment)**

0.416

MINIMUM EXPERIENCE AND TRAINING:

- A. Two (2) years of cashiering experience or as a bank teller and graduation from high school or attainment of a General Education Development (GED); or
- B. Any equivalent combination of experience and training which provides the minimum knowledge, abilities and skills.

AMENDED: JULY 2026

ESTABLISHED: JULY 1980

PAY GRADE: I (GPP)

HAY EVALUATION:	KNOW-HOW:	D I 1	132
	PROBLEM SOLVING:	C 2 29%	29
	ACCOUNTABILITY:	C 1 C	<u>33</u>
	TOTAL POINTS -		194

EDWARD M. BIRN
Director of Administration

LOURDES A. LEON GUERRERO
Governor of Guam

NATURE OF WORK IN THIS CLASS:

This is complex cashiering and supervisory work involving the receiving, accounting and deposit of all monies collected within the Treasurer of Guam under the Financial Management Division of the Department of Administration.

Employees in this class perform the full range of complex cashiering and supervisory work including the processing and reconciling payments and deposits from various agencies throughout the government of Guam and the maintenance of records ensuring conformance to pertinent laws, rules and regulations. 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 subordinate level cashiers.

Coordinates the deposits of collections made from various departments and agencies of the Government of Guam.

Coordinates the timely submission of deposits; reviews deposits for discrepancies and makes corrections as necessary.

Communicates and coordinates with representatives of other agencies to resolve reports of inconsistencies or discrepancies with deposits and/or receipts or to obtain additional information.

Maintains accountability, replenishes and monitors change funds assigned to each site location to ensure proper control and adequate funds are available for daily operations.

Reviews and records returned items received from banks, including dishonored checks, and returns items to respective agencies (DOA,DRT,AG).

Serves as a substitute cashier in the absence of a Treasury Cashier.

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

Inspects and examines currency to detect counterfeit, foreign or damaged currency; verifies and inspects checks received to ensure proper amount, date, signature and endorsement.

Validates and reconciles official receipts from the various governmental departments and agencies including semi-autonomous and autonomous agencies; reviews daily cash revenue report and other reports as required.

Prepares deposit slips for various government agencies for respective bank accounts.

Posts all payments received into appropriate accounts in Isla Pay system utilizing assigned revenue codes for financial reporting.

Reconciles cash receipts and prepares daily cash reports; balances general ledger daily on general fund.

Assigns, reviews and evaluates the work of subordinate cashiers; coordinates staffing and operational coverage among cashier site locations and recommends corrective action as necessary.

Reviews and approves employee timekeeping records and ensures accurate and timely submission in accordance with established 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 patrons, employees and the general public.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of the various negotiable instruments used in everyday business transactions.

Knowledge of office practices and procedures.

Knowledge of the methods and procedures of receiving, recording, depositing and accounting for cash receipts.

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

Ability to accurately count money and tabulate receipts.

Ability to supervise the work of others.

Ability to maintain records and prepare reports.

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

TREASURY CASHIER SUPERVISOR (DOA)
(Proposed Amendment)

0.418

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

Ability to communicate effectively, both orally and in writing.

Skill in performing arithmetic computations and handling large volume of cash bills.

MINIMUM EXPERIENCE AND TRAINING:

- A. Four (4) years of progressively responsible cashiering or bank teller experience, including at least one (1) year in a lead or supervisory capacity and graduation from high school or attainment of a General Education Development (GED); or
- B. Any equivalent combination of experience and training which provides the minimum knowledge, abilities and skills.

AMENDED: **AUGUST 2026**

ESTABLISHED: **JULY 1980**

PAY GRADE: **K (GPP)**

HAY EVALUATION:	KNOW-HOW:	D	I	3	175
	PROBLEM SOLVING:	D	3	29%	50
	ACCOUNTABILITY:	D	1	C	<u>57</u>
	TOTAL POINTS -				282

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Director of Administration

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Governor of Guam