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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 Adail 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 1 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

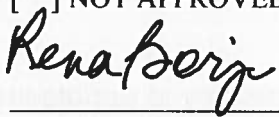
Upon approval of this request, the proposal will be posted on the Department of Administration's website for a period of ten (10) working days, pursuant to 4 GCA §6303 (c)(2). Additionally, electronic copies will be provided to the various local media outlets to fulfill the transparency and disclosure 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

NATURE OF WORK IN THIS CLASS:

This is complex technical payroll work involved in the preparation of payrolls and the maintenance of payroll records for a centralized financial management system within the Payroll Branch of the Department of Administration.

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

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.)

Reviews and ensures the accuracy of employees timesheets; ensures payroll processing are in compliance with established guidelines, rules, regulations and policies.

Serves as team leader; may assist management in the absence of a supervisor.

Audits and updates employee payroll master record at pay period ending and verify updates against system updates; releases control master for check write.

Calculates and files payroll taxes relating to taxation of salaries; calculates benefits and other payroll factors; reviews and processes direct deposit of payroll checks ensuring completeness and accuracy of recordings in payroll systems.

Assists in the preparation and submission of electronic checks for all government of Guam line agencies.

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

Collaborates with other Department of Administration Divisions, such as Human Resources, Insurance and Benefits, and Accounting, as well as external agencies government wide to ensure payroll integration with timekeeping systems and employee records to ensure timely processing of personnel actions and other external financial compensation.

Prepares bi-weekly payroll summary report and payroll analysis following each payroll period, including the Time Balance Report and the Payroll Register report.

Audits time and attendance reports, including both manual and electronic records; ensures time and pay details are properly coded and calculations align correctly with position title, pay grade and step.

Ensures all additional pay compensation is appropriately applied in accordance with federal and local statutes.

Verify the validity of payroll transactions to ensure compliance with salary accounts established by the Bureau of Budget Management (BBMR).

Prepares year-to-date social security contributions deductions.

**PAYROLL SPECIALIST (DOA)
(Proposed Creation)**

0.424

Update Annual and Sick leave accruals, implement transfer of excess annual leave to sick leave at the beginning of each fiscal year in accordance with established policies.

Reviews and compiles service records of employees' separating from agency/department in preparation of Annual Leave Lumpsum payout.

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

Leads the training of subordinate payroll staff.

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.

Prepares financial reports and other relevant 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 computer operating software such as spreadsheet, word processing, and database management systems.

Ability to learn and apply existing pay compensation plans appropriately and accurately.

Ability to learn withholding tax procedures; payroll accounting procedures and all types of actions affecting the salaries of employees.

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

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

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 make arithmetic computations.

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

**PAYROLL SPECIALIST (DOA)
(Proposed Creation)**

0.424

Ability to lead the work of subordinate staff.

Ability to communicate effectively, both orally and in writing.

MINIMUM EXPERIENCE AND TRAINING:

- A. Five (5) years of experience in payroll work, including one year as a Payroll Technician 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.

NECESSARY SPECIAL QUALIFICATION:

Possession of a valid driver's license may be required.

ESTABLISHED: AUGUST 2026

PAY GRADE: L (GPP)

HAY EVALUATION: KNOW-HOW:	D I 2	175
PROBLEM SOLVING:	D 3 29%	50
ACCOUNTABILITY:	D 1 C	66
TOTAL POINTS:		291

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Director of Administration

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**ASSISTANT CHIEF PAYROLL OFFICER
(Proposed Creation)**

0.428

NATURE OF WORK IN THIS CLASS:

Assists the Chief Payroll Officer in administering all programs and activities associated with the Payroll Branch of the Department of Administration; providing 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.)

Assists in directing and supervising daily payroll operations and activities to meet workload deadlines.

Serves as the Chief Payroll Officer in their absence.

Performs quality control audits to ensure accurate and efficient payroll processes are in compliance with government regulations, tax laws, internal policies and local and federal mandates.

Reviews and approves all payroll payments before filing and archiving payroll information.

Maintains accurate payroll records to ensure data integrity; performs internal controls to detect and prevent fraud or manual entry errors.

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

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

Manages payroll software, analyzes data and prepares reports on earnings, taxes and deductions and ensures accurate posting of account balances.

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

Coordinates the training of subordinate payroll staff on various assignments, updated regulations and benefits and any new processes.

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

**ASSISTANT CHIEF PAYROLL OFFICER
(Proposed Creation)**

0.428

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.

Reviews and participates in the preparation of financial reports and other relevant 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.

**ASSISTANT CHIEF PAYROLL OFFICER
(Proposed Creation)**

0.428

MINIMUM EXPERIENCE AND TRAINING:

- A. Three (3) years of experience in payroll work including the preparation and maintenance of payroll processes and 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
- B. Any equivalent combination of experience and training which provides the minimum knowledge, ability and skills.

RE-ESTABLISHED: AUGUST 2026

ESTABLISHED: JULY 1980

PAY GRADE: O (GPP)

HAY EVALUATION:	KNOW-HOW:	E II 3 264
	PROBLEM SOLVING:	E 3 38% 100
	ACCOUNTABILITY:	E 2+ C 115
	TOTAL POINTS:	479

This standard revises and supersedes the standard established in July 1980 and abolished in June 2011.

EDWARD M. BIRN
Director of Administration

LOURDES A. LEON GUERRERO
Governor of Guam

ORIGINAL ARTICLES

1. The Effect of the Diet on the Blood Sugar in the Normal Individual
2. The Effect of the Diet on the Blood Sugar in the Diabetic Individual
3. The Effect of the Diet on the Blood Sugar in the Obese Individual

4. The Effect of the Diet on the Blood Sugar in the Pregnant Individual
5. The Effect of the Diet on the Blood Sugar in the Elderly Individual

REPORTS AND REVIEWS

1. Report on the Diet of the Normal Individual

2. Report on the Diet of the Diabetic Individual

3. Report on the Diet of the Obese Individual

4. Report on the Diet of the Pregnant Individual

5. Report on the Diet of the Elderly Individual