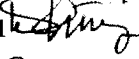




I MINA' BENTE NUEBI NA LIHESLATURAN GUÅHAN
2008 (SECOND) Regular Session

2008 DEC 11 PM 12: 22
JANOR

Bill No. 404(LS)

Introduced by:

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**AN ACT TO PROVIDE FOR A 10% PAY ADJUSTMENT TO
EMPLOYEES OF THE DIVISION OF ACCOUNTS,
DEPARTMENT OF ADMINISTRATION.**

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1. Legislative Findings.** The Office of the Public
3 Auditor reported as part of the financial highlights of the government wide
4 audit for the year ended September 30, 2007, that:

5 "For the first time ever, the government of Guam financial
6 audit was issued an unqualified 'clean' opinion, a historic
7 feat.(emphasis added). The audit was submitted timely to the
8 Federal State Clearinghouse by the June 30 deadline. All
9 autonomous agencies issued their audits timely and their
10 respective financial auditors also rendered unqualified or
11 'clean' opinions. The prior years' qualifications resulting from
12 the independent auditors' inability to determine the sufficiency
13 of the provision for tax refunds and the inadequate accounting
14 records for Guam Memorial Hospital Authority (GMHA)
15 accounts receivables and capital assets were cleared in 2007.
16 This accomplishment was a result of the collaborative efforts
17 between the Department of Administration, Department of
18 Revenue and Taxation, GMHA and independent auditors
19 Deloitte and Touche LLP. While the government of Guam

1 deficit decreased by \$14 million (M) from \$524.1M in 2006, it
2 still stands at \$510.1M or over half a billion (B) in 2007.

3
4 This accomplishment is a milestone for the government, and
5 most especially the Division of Accounts at the Department of
6 Administration. These dedicated professionals have worked
7 long and hard to accomplish this task. The staff were
8 triumphant in accomplishing the arduous task of converting
9 and entering accounting information from the old BACIS
10 System to the ORACLE System and then back to the current
11 AS400 Financial Management System within a span of 3-years.
12 As employees of the Division of Accounts are not in a position
13 to have increases to their salaries or reclassification made, as
14 are those who do accounting for other departments and
15 agencies of the government, it is desirable to award these
16 dedicated professionals for this accomplishment by awarding a
17 10% Pay Adjustment to their current Pay Grade classification
18 and step.

19
20 It is important that work that is important and which achieves an
21 unprecedented goal such as was achieved by the Division of Accounts
22 employees of the Department of Administration be recognized and not go
23 unnoticed.

24 **Section 2. 10% Pay Adjustment.** The employees of the Division of
25 Accounts, Department of Administration shall all receive a 10% Pay
26 Adjustment to their current Pay Grade classification and step. This pay
27 adjustment shall be funded from any General Fund lapsed funds for prior
28 year.