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ANNOUNCEMENT

March 13, 2026

OPEN AND PROMOTIONAL EXAMINATION FOR THE FOLLOWING CLASS TO ESTABLISH A LIST OF ELIGIBLES (SUBJECT TO AVAILABILITY OF FUNDS):

Announcement No. 044-26

Code No. Position Title
2.332 ACCOUNTANT III

Salary Range:

Open: N-01 \$54,918.00 – M-07 \$68,648.00 Per Annum
 Prom: N-01 \$54,918.00 – M-18 \$96,793.00 Per Annum

Opening Date: March 13, 2026

Closing Date: March 26, 2026

MINIMUM EXPERIENCE AND TRAINING:

- a) Two years of experience as an Accountant II or equivalent work including the preparation of formal financial statements under an automated accounting system and graduation from a recognized college or university with a Bachelor's degree in accounting or related field, including or supplemented by 24 semester credit hours of accounting/auditing subjects; or
- b) Two years of experience as an Accountant II or equivalent work, including the preparation of formal financial statements under an automated accounting system and possession of Certified Public Accountant in a state, territory or the District of Columbia.
- c) Three years of experience as an Accountant II and graduation from a recognized college or university with an Associate's degree in accounting or related field, including or supplemented by 24 semester hours of accounting/auditing subjects.

QUALIFICATIONS REQUIRED: Pursuant to Public Law 26-87 as amended by Public Law 29-113, all future employees of any position within the government of Guam will be required at minimum to possess one of the following:

- 1. A high school diploma; or
- 2. Successful completion of General Education Development (GED) Test; or
- 3. The equivalent of a general education high school program; or
- 4. Successful completion of a certification program, from a recognized accredited or certified vocational technical institution, in a specialized field for the job.

NATURE OF WORK IN THIS CLASS:

This is complex supervisory and professional accounting work involved in the preparation and analysis of financial statements for a complex governmental centralized accounting function. Employees in this class perform the full range of specialized professional work and supervise professional staff.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of the theory, principles, and practices of accounting including governmental, cost, and/or plan utility accounting. Knowledge of the principles and practices of management. Knowledge of electronic data programming, equipment and system analysis. Ability to review or interpret administrative policies, procedures, and practices. Ability to utilize the capability of an automated accounting system. Ability to prepare formal financial statements, reports, and balance sheet. Ability to analyze accounting relationships in order to assess deficit, cash flow, and cause-effect for projection of governmental solvency. Ability to recommend and evaluate fiscal policies for a uniform government action. Ability to supervise the work of others. Ability to supervise the review for internal consistency and validity of BACIS Batch input Transaction Report, Detail by program Report, and Budget Overdrawn Report. Ability to understand and apply the various principles, practices, and procedures of the budgeting and accounting information system. Ability to work effectively with the public and employees. Ability to communicate effectively orally and in writing.

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 formal preparation of financial statements and reports for General Funds, Special and Trusts Funds or related funds as needed; analyzes various financial information of a wide variety for appropriate recommendations. Supervises the preparation of receipts and disbursement schedules, expenditures against budget schedules and appropriation summaries; reconciles cost balances. Evaluates variety of financial reports for internal consistency and validity such as BACIS Batch Input Transaction Report, Detail by Program Report, Budget Overdrawn Report, Vendor Code and other automated outputs. Supervises the installation of

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special accounting systems and related procedures in establishment which cannot use standardized systems. Analyzes the financial aspect relationship of cost to the major accounting structures such as codification of accounts, different appropriation accounts and budgetary elements; analyzes cash collections received. on a daily basis; controls to assure sufficient cash flow of current payables; evaluates the effect of deficits. Analyzes trend projection for top management review pertaining to cash flow status and projection. Evaluates or recommends fiscal policy that should be followed such as tight policy or balanced budget. Invest cash accounts with the concurrence of top management review within the cognizance of legislative constraints. Prepares various administrative reports and correspondences.

EDUCATION:

Applicants claiming degrees or credit hours are required to upload a certified copy of the documents (e.g., unofficial transcripts, high school diploma, or GED certification) with an online job application through the UOG's online employment portal at <https://uog.peopleadmin.com>. Upon selection, the selected candidate will be required to submit an official transcripts to the University of Guam Human Resources Office.

VETERANS / DISABILITY PREFERENCE:

Applicants claiming veteran's preference points are required to provide a copy of the DD-214 (Military Discharge form). Those claiming Compensable Disability are required to provide a copy of a letter from the Veterans Administration. Applicants claiming disability preference should submit a Government of Guam Certification, Certified by the Director of Public Health and Social Services.

PREFERENTIAL HIRING STATUS:

As a recipient of an educational loan or merit scholarship, you are entitled to first offer of employment in accordance with Public Law 15-127 (notwithstanding any other laws which may supersede). To claim preferential hire, you must upload your eligibility letter from the University of Guam Financial Aid Office, along with your job application. Preference hiring is only awarded for initial employment. In addition, declining an offer will result in the removal of preferential hire status.

WORK ELIGIBILITY:

Submission of completed job applications authorizes the University of Guam to seek and obtain information regarding the applicant's suitability for employment. All factors which are job related may be investigated (i.e., previous employment, educational credentials, and criminal records). All information obtained may be used to determine the applicant's eligibility for employment in accordance with equal employment opportunity guidelines. In addition, the applicant releases previous employers and job-related sources from legal liability for the information provided.

Section 25103, Chapter 25, Title 10 of the Guam Code Annotated requires college or university employees to undergo a physical examination, to include a test for tuberculosis (skin or x-ray), prior to employment and at least annually thereafter. A report of such examination must be conducted by a licensed physician within a state or territory of the United States and must be submitted upon request.

Federal law requires presentation of eligibility to work in the United States within seventy-two (72) hours of reporting for employment. Specifically, 8 USC 1324A requires the employer to verify the identity and eligibility to work in the United States of all newly hired employees. The University of Guam is required to comply with this law on a non-discriminatory basis. If you are hired to fill a position within the University of Guam, you will be required to present valid documents to comply with the law.

Due to budgetary constraints, UOG is not able to pay the additional application cost of \$100,000 as required by the U.S. Presidential Proclamation for any applicants that will require an H1B Visa to legally work at UOG.

POLICE AND COURT CLEARANCE:

Pursuant to Public Law No. 28-24 and Executive Order 2005-34, applicants selected for a position are required to provide original police and court (Superior Court of Guam) clearances of no more than three (3) months old prior to commencement of employment. Off-island applicants must obtain clearances from their place of residence. Applicants are responsible for fees associated with obtaining the clearances.

HOW TO APPLY:

All applicants must submit an online job application through UOG's online employment portal system at <https://uog.peopleadmin.com> and upload supporting documents with their application. For further information, please call 735-2350.

UNIVERSITY INFORMATION:

Information on the University's campus security and fire safety may be accessed at <https://www.uog.edu/safety-security/>.

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THE UNIVERSITY OF GUAM IS AN EQUAL OPPORTUNITY EMPLOYER AND PROVIDER:

The University of Guam complies with Public Law 24-109 in reference to the provisions and requirements of the Americans with Disabilities Act. Assistance in EEO/ADA matters and inquiries concerning applications of Title IX and its implementing regulations may be referred to the University's Director, EEO and Title IX/ADA Coordinator located at the EEO/ADA Office, Dorm II, Iya Hami Hall, Room 104, Telephone No. (671) 735-2244; TTY: (671) 735-2243, or to the Office of Civil Rights (OCR).


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JOSEPH B. GUMATAOTAO
Chief Human Resources Officer

Accountant III 03/13/26
Approved by CHRO 03/13/26