

GOVERNMENT OF GUAM
Office of the Governor
Agana, Guam

EXECUTIVE ORDER NO. 5-59

WHEREAS, Section 9 (c) of the Organic Act of Guam provides that the Governor shall, from time to time, examine the organization of the Executive Branch of the Government of Guam, and shall determine and carry out such changes as are necessary to promote effective management; and

WHEREAS, Section 5100 of the Government Code of Guam, establishes a Department of Finance within the Executive Branch of the Government of Guam; and

WHEREAS, additional functions have been prescribed for the Department of Finance since its initial establishment;

NOW, THEREFORE, in view of the foregoing, the organization and functions of the Department of Finance shall be as follows:

1. The Department of Finance shall consist of the Office of the Director, Division of Revenue and Taxation, Division of Accounts, Division of the Treasury, Division of Procurement and Supply, Division of Licenses and Registration, and Division of Public Welfare.

2. Functions:

The functions of each Division and the duties and responsibilities of each chief official thereof, are:

a. Office of the Director. The Office of the Director shall be the supervising and policy-making office for the Department of Finance. The Director of Finance shall be the head of the Department of Finance and the Chief Official

of the Office of the Director. The Director shall be charged with the overall administration of the Department of Finance and shall have general supervision of all the personnel and operations of the Department. Unless otherwise provided by law, or by the Governor, from time to time, he shall have general cognizance of all financial affairs of the Government of Guam.

Ex officio, he is the Director of Welfare, the Insurance Commissioner of Guam and the Securities Administrator.

b. Division of Revenue and Taxation. The Division of Revenue and Taxation shall be responsible for the administration of tax and other revenue measures which are to be administered by the Department of Finance. The Chief Official of the Division shall be the Commissioner of Revenue and Taxation who shall be charged with the supervision of the personnel and functions of the Division. He shall be charged with the duties and responsibilities of administering, enforcing and collecting the Guam Territorial Income Tax, the Business Privilege Tax, the Real Estate Tax, the Motor Vehicle Transfer Tax, the Dog Head Tax and the Narcotic Drugs and Occupational Tax. He shall also be responsible for such other related matters as shall be prescribed for him from time to time.

c. Division of Accounts. The Division of Accounts shall be charged with the control and recordation of the revenues and expenditures of the Government of Guam which are prescribed for the Department of

Finance. The Chief Official of the Division of Accounts shall be the Controller who shall have supervision of the personnel and functions of the Division.

The Controller shall be charged with the installation and maintenance of all accounts of the Government assigned to the Department of Finance. He shall make such examinations, reviews, or pre-audits as are necessary for the proper recordation of all government expenditures and revenues.

Periodically, he shall render financial reports reflecting the financial condition of the Government of Guam and shall perform such other related duties as may be prescribed for him from time to time.

All employees engaged in keeping any accounting records shall keep such records in such form and in accordance with such rules as may be prescribed. The accounts shall be adequate to record all assets and revenues, all liabilities and expenditures incurred, as well as all cash receipts and disbursements and transactions affecting the acquisition, custody and disposition of property, including the preparation in keeping of a perpetual inventory of all property of the government all in accordance with generally accepted government accounting principles.

- d. Division of Procurement and Supply. The Division of Procurement and Supply shall be responsible

for the administration of the Central Procurement and Warehousing Law, concerning the procurement of supplies and equipment, and services as designated from time to time, which are needed for the operations of the Government of Guam. It shall maintain a system of central warehousing for storage of government supplies and equipment.

The Chief Official of the Division of Procurement and Supply shall be the Chief of Procurement and Supply who shall have supervision of the personnel and functions of the Division. It shall be his duty to purchase, store, and issue supplies and equipment to operating agencies of the government under such conditions as prescribed by the Director of Finance, or by the Governor of Guam. He shall operate an office for the repair and maintenance of typewriters, adding machines and other related equipment. He shall maintain such inventory records which will at all times reflect property stored in the warehouses of the government. He shall also perform such other related duties as may be prescribed for him from time to time.

- e. Division of the Treasury. The Division of the Treasury shall be responsible for the receipts, deposits in authorized depositories, and disbursements of all public funds. The Chief Official of the Division of the Treasury shall be the Treasurer of Guam. He shall have supervision of the personnel and functions of


the Division. The Treasurer of Guam shall issue receipts of all monies received by him and shall disburse only upon properly certified vouchers. He shall make such reports as are prescribed by the Director of Finance and shall perform such other related duties as are assigned to him from time to time.

f. Division of Licenses and Registration. The Division of Licenses and Registration shall be responsible for the issuance of such licenses and the registration of such documents which are prescribed to be issued or registered by the Department of Finance. The Chief Official of the Division shall be the Commissioner of Licenses and Registration. He shall also be the Deputy Insurance Commissioner and Deputy Administrator of the Uniform Securities Act. He shall have supervision of the personnel and functions of the Division. He shall be charged with the issuance of marriage licenses; the administration of the Business License Law; the registration and licensing of motor vehicles; the issuance of motor vehicle drivers' licenses, including taxi-cab drivers' licenses; the registration and issuance of licenses for domestic and foreign corporations; the issuance of such other licenses as are prescribed to be issued by the Director, or Department of Finance; the registration of patents, copyrights and trade-marks; the registration of trust receipts, chattel mortgages, and any other documents required to be registered by the Director or


Department of Finance. As Deputy Insurance Commissioner and Deputy Securities Administrator, he shall administer the Insurance Law and the Uniform Securities Act.

- g. Division of Public Welfare. The Division of Public Welfare shall be responsible for the rendering of public assistance to persons entitled to receive the same. The Chief Official of the Division shall be the Deputy Director of Welfare who shall have supervision of the personnel and functions of the Division. He shall have the duties and responsibility of rendering public assistance to those needy persons so entitled under Chapter 3, Title VII of the Government Code of Guam. All such assistance shall be rendered in accordance with pertinent rules and regulations.

Dated at Agana, Guam, this 16th day of April, 1959.


RICHARD BARRETT LOWE
Governor of Guam

COUNTERSIGNED:


MARCELLUS GRAEME BOSS
Secretary of Guam