



GUAM SOLID WASTE AUTHORITY

LOURDES A. LEON GUERRERO
Governor of Guam

JOSHUA F. TENORIO
Lt. Governor of Guam

Irvin Slike
General Manager



Employment Opportunity

OPEN COMPETITIVE ANNOUNCEMENT

To establish a list of qualified candidates for the position of

ACCOUNTANT III

Announcement Number: GSWA-26-005 Open: October 20, 2025
Closed: Continuous

Pay Grade: OPEN: NX-01; \$54,918.00 P/A - NX-10; \$75,392.00 P/A
 PROMOTION: NX-01; \$54,918.00 P/A - NX-18; \$96,793.00 P/A

The Government of Guam may offer competitive benefit packages, which includes retirement (Defined Contribution Plan 401, Defined Benefit Plan 1.75, and Deferred Compensation Plan 457). Health insurance plans, cafeteria plan, an Employee Assistance Program, annual and sick leave, paid holidays and life insurance. For additional information regarding the Government of Guam Retirement, please visit www.ggrf.com. For other inquiries please visit the Guam Solid Waste Authority.

Nature of work

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.

Illustrative Examples of Work *(Any one position may not include all the duties listed, nor do the examples cover all the duties which may be performed.)*

- 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 preparations of receipts and disbursement schedules, expenditures against budget schedules and appropriation summaries; reconciles cost balances.
- Evaluates a 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 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.
- Performs related duties as required.

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



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- 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 a certificate as a 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.

Minimum Knowledge, Skills, and Abilities

- 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 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, 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.

Examination Requirements

Applicants may be subject to a written test, alongside evaluation on a scale from 70.00 to 100.00 percent based on their training, education, and experience in accordance with the position's requirements.

Educational and Documentation Requirements

Applicants claiming educational accomplishments are required to submit official or verified copies of transcripts or diplomas. The diploma, degree, or credits required must come from an educational institution that is accredited or recognized by either its government or a government recognized accrediting agency.

Employment in the service of the government of Guam shall have as a reasonable measure of job performance, the minimum educational requirement of a high school diploma or a successful completion of a General Educational Development (GED) Test, or any equivalent of a general education high school program, or a successful completion of a certificate program from a recognized accredited or certified vocational technical Institution, pursuant to Public Law 29-113. For more information, please contact the Guam Solid Waste Authority at 671-646-3215 or 671-647-4312.

Suitability Determination Form

Your employment application will not be deemed completed unless the Suitability Determination Form is completely filled out, signed and dated. If it is not complete or missing from your application, your application for this position will be rejected. Please pay particular attention to question #2. If you answer "yes", you must attach your police clearance that is no older than one (1) month from the date of submitting your application. In addition, please resubmit an updated Suitability form if anything occurred that warrants updating your responses on your Suitability Form after you have submitted your application.



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Work Eligibility

When offered a position, you will be required to provide proof of identity and eligibility for employment in the United States as condition of employment.

Drug Screening

Applicants selected for and offered employment with the Government of Guam shall undergo and pass a mandatory drug test before being employed. This also applies to employees selected for Test Designated Positions (TDP). Failure to submit or pass such drug test shall be grounds for rescinding the offer of appointment.

Police & Court Clearances Requirements

If selected for this position, your selection will be conditional pending submission of a recent police and court clearance, and taking and passing a drug test (see Drug Screening section of the announcement). The hiring department will mail a letter to you explaining these requirements. You will have five (5) business days from the postmarked date of your letter to submit police and court clearances that are no older than one (1) month from the date of your letter. The cost of the clearances is your responsibility. If you have already submitted clearances with your employment application, you will not be required to resubmit as long as they meet the date criteria above. If you do not have any conviction or conditions that would warrant rescinding the job offer, and pass the drug test you will be notified of your start date.

Where to Apply

Submit job applications in person at the Guam Solid Waste Authority, 2nd floor, 546 N Marine Corps Drive Tamuning, between the hours of 8:00 am. — 5:00 p.m., Monday through Friday; or by email to admin@gswa.guam.gov. All applications must be received by GSWA during regular business hours on or before the closing date of the job announcement. Individuals with disabilities who require special accommodation should contact this office prior to any scheduled examinations or interviews.

For More Information

Call or visit us at the Guam Solid Waste Authority Building, Human Resources Department at (671) 646-3215 or (671) 647-4312. In addition, job announcements and job application forms are accessible through the Guam Solid Waste Authority's website at www.gswa.guam.gov. Also, job applications can be downloaded from www.govguamdocs.com or you can email to admin@gswa.guam.gov for additional information.

Irvin Slike
GSWA General Manager

WE ARE AN EQUAL EMPLOYMENT OPPORTUNITY EMPLOYER. WE DO NOT DISCRIMINATE ON THE BASIS OF RACE, RELIGION, COLOR, SEX, AGE, DISABILITY, EXCEPT FOR POSITIONS REQUIRING BONA FIDE OCCUPATIONAL QUALIFICATION.