

GOVERNMENT OF GUAM
Office of the Governor
Agana, Guam

EXECUTIVE ORDER NO. 65- 6

AMENDMENT NO. 1 TO ORGANIZATION AND
FUNCTIONS OF THE DEPARTMENT OF FINANCE
(EXECUTIVE ORDER 63-14)

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, and shall determine and carry out such changes as are necessary to promote effective management; and


WHEREAS, Executive Order No. 63-14 set forth the organization and functions of the Department of Finance; and

WHEREAS, it has been displayed that further amendatory provisions were required to enable said Department of Finance to operate at a higher level of efficiency;

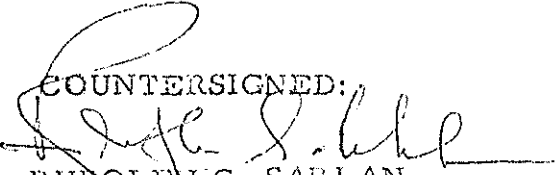
NOW, THEREFORE, in view of the foregoing, it is hereby ordered as follows:

1. The attached amendment to Executive Order No. 63-14 is hereby approved and promulgated and shall be in force and effect as of the date hereof.
2. All Executive Orders issued in conflict herewith, including but not limited to pertinent portions of Executive Order No. 63-14 are hereby superseded.

Dated at Agana, Guam, this 10th day of May, 1965.


MANUEL F. L. GUERRERO
Governor of Guam

COUNTERSIGNED:


RUDOLPH G. SABLAN
Acting Secretary of Guam

GOVERNMENT OF GUAM
DEPARTMENT OF FINANCE
Agana, Guam

AMENDMENT NO. 1 TO ORGANIZATION AND
FUNCTIONS OF THE DEPARTMENT OF FINANCE
(EXECUTIVE ORDER NO. 63-14)

1. Subsection b of Section 4 of Executive Order No. 63-14, Organization and Functions of the Department of Finance is hereby amended to read as follows:

" b. Collection Enforcement Unit. This unit is responsible for collection of delinquent income, withholding, social security, business privilege, and real property tax accounts when referred by the Income Tax Accounting and Processing, Business Privilege Tax and Real Property Tax Branches, and collection of other delinquent debts, liabilities, and obligations owed to the Government irrespective of nature of said debts, liabilities and obligations, and for the application of the proper enforcement procedures thereon."

2. Subsection e of Section 4 of Executive Order No. 63-14, Organization and Functions of the Department of Finance is hereby amended to read as follows:

"c. Business Privilege Tax Branch. This Branch is responsible for the enforcement of the Business Privilege Tax Law, which includes the examining, assessing, accounting and processing phases of the monthly business privilege tax returns and collecting of taxes thereof, and seeking out planning and application of adequate procedures to accomplish effective results. This Branch will also conduct an audit program, including field audit, and issue notices of adjustments permitting protests to adjustments if the taxpayer involved has not signified his acceptance of the results of the audit, and participate in any hearing of such protests."

3. Subsection f of Section 4 of Executive Order No. 63-14, Organization and Functions of the Department of Finance is hereby amended to read as follows:

" f. Real Property Tax Branch. This Branch is responsible for the enforcement of the Real Property Tax Law and collection of taxes thereof. It makes appraisals and assessments of all taxable land and buildings; determines eligibility for home exemption; prepares assessment roll and the delinquent tax list; plans and institutes effective measures for adequate work programs; and exercises general supervision thereof."

4. Section 5 of Executive Order No. 63-14, Organization and Functions of the Department of Finance is hereby amended to read as follows:

"Section 5. Division of the Treasury. The Division of the Treasury shall be responsible for the receipt, deposit in authorized depositories, and disbursement of all public funds and investments of such 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 for all monies received by him and shall disburse funds only upon the presentation of properly certified vouchers. Any such monies collected on behalf of any fund shall be deposited to the credit of the fund involved. The Treasurer of Guam shall make such reports as are prescribed by the Director of Finance and shall perform such other related duties as are assigned from time to time."

5. Section 7 of Executive Order No. 63-14, Organization and Functions of the Department of Finance is hereby amended to read as follows:

"Section 7. Division of Inspection. The Division of Inspection shall be responsible for developing and maintaining a systematic and centralized inspection activity for the Government. The Auditor V shall be the Chief Official of the Division of Inspection. The Division shall participate with the Department of Labor and Personnel in establishing an effective personnel inspection program with the view towards obtaining and maintaining the highest degree of ethical standards in the department and conduct of present and prospective employees and to eradicate improper and illegal practices in the government services. The Division shall be responsible for the audit of all financial funds and transactions of the Government and shall submit audit reports thereon; review and evaluate the systems of checks and balances used for internal accounting controls in terms of adequacy and effectiveness; recommends improvements in accounting and financial reporting systems as a result of internal reviews; conducts special analysis; checks and surveys of inventories, supplies and other related matters. The Division shall also perform enforcement and regulatory functions for the ABC Administrator under the ABC Act; participate with the Division of Revenue and Taxation in the enforcement of the Narcotic Drug Tax Laws and the Motor Vehicle Transfer Tax, and participate with the Division of Licenses and Registration in the enforcement of the Business License Law, Vehicle Code and various excise tax laws."