

MINA' TRENTAI TRES NA LIHESLATURAN GUAHAN
2016 (SECOND) Regular Session

Bill No. 299-33 (COR)

Introduced by:

D.G. RODRIGUEZ, JR. *DR*

AN ACT TO REPEAL AND REENACT SECTION §6235 (d) OF ARTICLE 2 OF CHAPTER 6, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO CLARIFYING THE NUMBER OF ALLOWED CERTIFICATION PAY INCENTIVE TO GOVERNMENT OF GUAM LINE EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATION.

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BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 2. Section 6235 (d) of Chapter 6 of Title 4, Guam Code Annotated is hereby repealed and reenacted to read:

(d) Certification Pay Differential, Established.

(1) All Government of Guam line employees, the Office of Public Accountability, the University of Guam, and the Guam Department of Education employees who have obtained a nationally recognized certification as a Certified Public Accountant (CPA), or a Certified Government Financial Manager (CGFM), or a Certified Fraud Examiner (CFE), or a Certified Internal Auditor (CIA), *shall* be entitled to receive a single certification pay differential.

(2) The Pay differential *shall* be applicable *only* to Single certification accomplished by the employee, whichever is higher, and will be

1 processed based on *only one* of the following, depending on the
2 *highest certification* accomplished:

3 (a) A Guam licensed CPA *shall* be eligible to receive a fifteen
4 percent (15%) increase; or,

5 (b) The CGFM, CFE, and CIA, which are nationally recognized
6 but *not* required to be Guam licensed, *shall* be eligible to
7 receive a ten percent (10%) increase; or,

8 (c) If the employee has a Guam licensed CPA *prior* to the
9 enactment of this Act, section (2)(a) of this Subsection shall
10 be applicable *only*.

11 (3) The pay differential *shall* apply and is limited to a single
12 certification, and *shall not* be used in any calculation of the rate of
13 pay with respect to overtime, and shall not be considered pay or
14 compensation in any calculation of enhanced compensation
15 otherwise provided by law.

16 (4) The employee salary *must* commensurate with the currently
17 approved Government of Guam pay/wage scale. Any deviation
18 from the currently approved Government of Guam pay plan *shall*
19 *not* qualify for the differential in this act.

20 (5) The Director of Administration and the President of the University
21 of Guam *shall* implement a single certification pay differential for
22 all the CPA, CGFM, CFE, and CIA, who are active in their area of
23 certification. Accounting, Auditing, Budgeting and Management

1 professionals who have a national or Guam Board certification, *shall*
2 be entitled to the certification pay differential provided in Item (1)
3 of this Subsection, calculated at the rates above, added to the base
4 pay to rectify an inequity in certification pay.

5 **Section 4. Severability.** If any provision of this Act or its application to any
6 person or circumstance is found to be invalid or contrary to law, such invalidity shall
7 not affect other provisions or applications of this Act which can be given effect
8 without the invalid provisions or application, and to this end the provisions of this
9 Act are severable.