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**Comptroller General  
of the United States**

Washington, D.C. 20548

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## **Decision**

**Matter of:** Bureau of Land Management - Availability of Appropriations to Pay Expenses for Employees to Obtain a Certified Government Financial Manager Designation

**File:** B-260771

**Date:** October 11, 1995

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### **DIGEST**

The Bureau of Land Management may not use its appropriation to reimburse employees for the cost of obtaining a Certified Government Financial Manager designation. A Certified Government Financial Manager designation recognizes the credentials and proficiencies of government financial managers meeting specified educational, experience and ethics requirements. Just as appropriated funds may not be used to cover the costs of obtaining professional licenses necessary to qualify a government employee to do his or her job, appropriated funds may not be used to cover the costs of obtaining professional recognition of an employee's credentials.

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### **DECISION**

The Bureau of Land Management (BLM) asks whether it may use appropriated funds to reimburse employees for the fees charged by the Association of Government Accountants (AGA) to receive a Certified Government Financial Manager (CGFM) designation. As explained below, we conclude that BLM's appropriation is not available for this purpose.

On July 1, 1994 the AGA began to accept applications for the CGFM designation. The program brochure explains that the program "is specially designed to help meet the critical need for greatly increased emphasis on the professional qualifications and stature of government financial managers." The brochure goes on to explain that the purpose of the CGFM designation is to recognize an applicant's existing qualifications: "AGA urges you to further enhance your credentials as a government financial manager by choosing to have your proficiency recognized through professional certification . . . ." The AGA advises prospective applicants that the CGFM designation "offer[s] considerable benefits to you personally" as well as the agencies served.

To obtain a CGFM designation, the applicant must satisfy the CGFM initial education, experience, continuing professional education, and ethics requirements and pay the requisite fee. The fee does not cover the cost of any training. Membership in the AGA is not required to obtain the CGFM certificate, and no AGA membership results from receipt of a CGFM designation.<sup>1</sup> Further, as BLM points out, the CGFM designation is not a state license (such as a Certified Public Accountant designation) for an individual to engage in a state regulated professional activity.

The BLM submission states that the need for qualified financial management personnel is well-established and that the primary beneficiary of the increased skills demonstrated by obtaining a CGFM certificate is the federal government. BLM also states that the CGFM designation is not a benefit transferable to the private sector. Accordingly, BLM advocates allowing appropriated funds to be used to reimburse government employees for the cost of obtaining a CGFM certificate, even absent appropriation language specifically authorizing such expenditures.

BLM has not identified any law that specifically authorizes the use of appropriated funds for the expense in question. In such cases, the question is whether BLM can treat the reimbursement of employees for the expense of the CGFM designation as a "necessary expense" of its operating appropriation. While we afford deference to an agency's determination that an expense is necessary to accomplish the purpose of its appropriation, such deference is not unlimited. The agency must be able to articulate a reasonable nexus between the expenditure and the official purpose served by the appropriation, consistent with any statutes imposing restrictions on the use of appropriated funds and informed by applicable decisions and principles of the accounting officers of the Government.

It is a long-standing rule that individuals generally must bear the cost of obtaining professional licenses as a personal expense. 22 Comp. Gen. 460 (1922); 46 Comp. Gen. 695 (1967); 61 Comp. Gen. 357 (1982); B-218964, Nov. 26, 1985; B-235727, Feb. 28, 1990 and cases cited therein. We have consistently applied this rule to a variety of professional occupations, even when the agency supports the employee's efforts and the license is required for a position in the federal service. *E.g.*, B-248955, July 24, 1992 (agency may not pay cost of attaining professional engineer certification); B-204215, Dec. 28, 1981 (agency may not reimburse employee for annual bar membership fee). We have allowed an agency to reimburse an employee for the cost of a license necessary to perform environmentally sensitive tasks such as pesticide application or asbestos removal when Federal law expressly requires the agency to comply with applicable state and local environmental requirements.

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<sup>1</sup>Appropriated funds are not available to pay membership fees in societies or associations. 5 U.S.C. § 5946.

B-252467, June 3, 1994, 73 Comp. Gen \_\_\_\_ . However, that decision made clear that appropriated funds are not available to cover licensing requirements of professional personnel such as teachers, accountants, engineers, lawyers, doctors, and nurses. Id.

The CGFM is not a professional license, as BLM points out, but a professional recognition of a government employee's credentials and experience as a financial manager. BLM states without explanation that the differences between a CGFM and a professional license provide an adequate basis to reimburse employees for the cost of a designation. It is true that expenses to obtain the CGFM designation do not fall within the literal reach of the rule prohibiting the use of appropriated funds to pay the expense of obtaining a professional license. However, BLM has not suggested how reimbursement of the expense of obtaining recognition of an employee's educational and on the job experience from a private professional association furthers an official purpose. We view the CGFM designation as recognition of the credentials and experience already possessed by the government employee that benefits the employee by distinguishing the employee from his peers and enhancing his reputation publicly. These benefits are personal in nature. In the absence of an explanation of how the use of its appropriations to cover this expense primarily benefits the agency, we have no basis to conclude that this reimbursement of the employee's expense of obtaining the CGFM designation is reasonably necessary to carry out its mission.

Accordingly, BLM's appropriation is not available to reimburse employees for the certification fees required by the AGA for the CGFM designation.

/s/James F. Hinchman  
for Comptroller General  
of the United States