



THE ASSISTANT SECRETARY OF THE NAVY
(FINANCIAL MANAGEMENT AND COMPTROLLER)
1000 NAVY PENTAGON
WASHINGTON, DC 20350 1000

MAY 2003

MEMORANDUM FOR DISTRIBUTION

Subj: PAYMENT OF EXPENSES FOR CIVILIAN PERSONNEL PROFESSIONAL CREDENTIALS

Ref: (a) ASN (M&RA) memo of 21 Mar 03
(b) ASD (CPP) memo of 17 Jun 02
(c) USD(C) memo of 12 Aug 02

Encl: (1) Financial Management Professional Certifications

By reference (a), Departmental guidance on authorizing payment for academic degrees and professional credentials for civilian personnel was issued based on the provisions of reference (b). By reference (c), the Under Secretary of Defense (Comptroller) (USD(C)) provided amplifying guidance on payment of financial management professional certifications. This memorandum details the policy to be used within the Department of the Navy (DON) for financing all professional certification programs.

While reference (a) authorizes payment of numerous professional certifications, specific funding was only provided to the Department for financial management certifications. Since the USD(C) has opted to use the Defense-wide Operation and Maintenance appropriation to finance financial management certifications, activities/commands may not augment this appropriation with DON appropriations/funds. Payment for all certifications other than the 15 specified in enclosure (1) will be financed from the command/activity's operating funds. Certifications for working capital fund activities are considered indirect costs and are to be charged to overhead costs, except for financial management credentials. Payment of professional certifications for non-appropriated fund employees and military personnel is not authorized under Public Law 107-107, Section 112 (FY 2002 Department of Defense Authorization Act).

The OUSD(C) provided \$300,000 to the Assistant for Administration, Office of the Under Secretary of the Navy (AAUSN) for payment of financial management professional certifications within the Department for FY 2003. AAUSN will administer the requirements for the Secretariat. Funds will be sub-allocated to the Chief of Naval Operations (N00BF/Director, Field Support Activity) and the Commandant of the Marine Corps for payment of these expenses for personnel under their cognizance. The three administering offices should ensure that information required by enclosure (2) of reference (a) is maintained for later input into the Defense Civilian Personnel Data System.

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All payments to Department civilian personnel are applicable to credentials awarded on or subsequent to the date of reference (a). Prior approval of these expenses is required, since an employee may not by self-nomination incur expenses under this authority and demand reimbursement. Therefore, administering offices should establish a process that requires approval of payment for an individual prior to undertaking the certification process. Subsequent to approval and successful certification completion, individuals should submit a completed Standard Form 1164, Claim for Reimbursement of Expenditures on Official Business, proof of payment, and a copy of the certificate in order to receive reimbursement of the cost of certification.

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Financial Management Professional Certifications

1. Accredited Financial Examiner (AFE)
2. Certified Cash Manager (CCM)
3. Certified Defense Financial Manager (CDFM)
4. Certified Financial Planner (CFP)
5. Certified Fraud Examiner (CFE)
6. Certified Government Audit Professional (CGAP)
7. Certified Government Financial Manager (CGFM)
8. Certified Financial Manager (CFM)
9. Certified Information Systems Auditor (CISA)
10. Certified Internal Auditor (CIA)
11. Certified Management Accountant (CMA)
12. Certified Public Accountant (CPA)
13. Certified Public Finance Officer (CPFO)
14. Certified Cost Estimator/Analyst (CCE/A)
15. Certified Cost Consultant (CCC)