



**DEPARTMENT OF THE NAVY**  
OFFICE OF THE ASSISTANT SECRETARY  
(FINANCIAL MANAGEMENT AND COMPTROLLER)  
1000 NAVY PENTAGON  
WASHINGTON DC 20350-1000

DEC 14 2011

MEMORANDUM FOR DISTRIBUTION

Subj: UPDATED LIST OF PROFESSIONAL FINANCIAL MANAGEMENT  
CERTIFICATIONS

Encl: (1) DoD Financial Management-Related Professional Certifications

Since first authorized to do so in Section 1112, National Defense Authorization Act for Fiscal Year 2002, Public Law 107-107, the Office of the Secretary of Defense Comptroller (OSD(C)) has financed payment of examinations that yield financial management-related professional certifications, subject to the availability of funds. These payments have been in the form of reimbursements to employees for their out-of-pocket expenses for the examinations. The purpose of this memorandum is to provide an updated list of FM-related professional certifications.

Section 5757 of United States Code Title 5 provides the authority to reimburse civilian employee costs associated with obtaining and maintaining FM-related professional credentials. OSD(C) centrally budgets and funds reimbursement of FM-related professional certification costs for all of DoD; the Department of the Navy (DON) has no funding for this requested in our budget. Therefore, the DON's funding policy is that all reimbursements associated with obtaining any FM-related professional certification listed in enclosure (1) shall be financed via OSD(C) funds only; the DON will not use its appropriated funds to finance such reimbursements.

Administering offices should establish internal processes to ensure that individuals have met the requirements of the certifications listed in enclosure (1) before forwarding the request for reimbursement. Reimbursement is not an entitlement and is only authorized subject to the availability of OSD funding. Navy commands should submit FM certification requests associated with enclosure (1) to the Field Support Activity; Marine Corps commands to Headquarters Marine Corps (Programs and Resources); and Secretariat personnel to the Department of the Navy Assistant for Administration (DON AA), in accordance with extant guidance.

A handwritten signature in cursive script, appearing to read "Gaye L. Evans".

**Gaye L. Evans**  
**Special Assistant for Human Capital**

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Distribution:

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## **DoD Financial Management Professional Certifications**

### **Reimbursements provided by OSD Funding**

**(Effective 1 October 2012)**

1. Accredited Business Accountant (ABA)
2. Accredited in Business Valuation (ABV)
3. Certified Accounts Payable Professional (CAPP)
4. Certified Business Manager (CBM)
5. Certified Cost Consultant (CCC)
6. Certified Cost Estimator/Analyst (CCE/A)
7. Certified Defense Financial Manager (CDFM) (including the A module)
8. Certified in Financial Forensics (CFF)
9. Certified Forensic Accountant (Cr.FA)
10. Certified Fraud Examiner (CFE)
11. Certified Government Audit Professional (CGAP)
12. Certified Government Financial Manager (CGFM)
13. Certified Information Systems Auditor (CISA)
14. Certified Internal Auditor (CIA)
15. Certified Management Accountant (CMA)
16. Certified Payroll Professional (CPP)
17. Certified Public Accountant (CPA)
18. Certified Quality Auditor (CQA)
19. Certified Treasury Professional (CTP)
20. Forensic Certified Public Accountant (FCPA)

Enclosure (1)