

19325 *Cateford*

DECISION



**THE COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D. C. 20548**

FILE: B-204213

DATE: September 9, 1981

MATTER OF: Sharon Daniel - Reimbursement of State Bar Membership Dues

DIGEST: Attorney employed by Internal Revenue Service may not be reimbursed for State bar membership dues since bar dues are a personal expense and are not payable from appropriated funds. 5 U.S.C. § 5946 (1976); 51 Comp. Gen. 701 (1972).

This is in response to a request for an advance decision from Mr. G. J. Pellon, an authorized certifying officer with the Southeastern Regional Office of the Internal Revenue Service (IRS). Mr. Pellon has asked whether he may certify for payment a voucher submitted by Ms. Sharon Daniel, an attorney employed by the IRS in Greensboro, North Carolina, for reimbursement of State bar membership dues in the amount of \$75.

Ms. Daniel is not entitled to reimbursement of her North Carolina State bar membership dues. Section 5946 of title 5, United States Code, provides that an agency cannot use its appropriated funds to pay an employee's membership fees or dues in a society or association, except as authorized by a specific appropriation, by the express terms of a general appropriation, or by sections 4109 and 4110 of title 5 (training expenses).

Ms. Daniel makes the argument that she should be reimbursed her bar dues because the dues are required by North Carolina statute and one of the requirements of her job is that she remain a member of the bar in good standing. We have held repeatedly that fees incident to obtaining permits or licenses necessary to qualify a Federal employee to perform the duties of a position are personal expenses for which appropriated funds are not available. 31 Comp. Gen. 81 (1951) and cases cited therein.

We have applied this principle to cases virtually identical to the present one, holding that bar membership is a matter of personal qualification, and that appropriated funds cannot be used to pay the expenses a Federal attorney incurs

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incident to maintaining his status as an attorney in good standing. 51 Comp. Gen. 701 (1972); B-171667, March 2, 1971.

Accordingly, the voucher may not be certified for payment.

A handwritten signature in cursive script that reads "Milton J. Fowler".

Acting Comptroller General
of the United States