Core Competencies:
Financial Managers
in the Federal Government

A Joint Project of the
Chief Financial Officers Council and the
Joint Financial Management Improvement Program

JFMIP-ET-99-11
U.S. Government Chief Financial Officers Council

The members of the U.S. Government Chief Financial Officers (CFO) Council—the CFOs and Deputy CFOs of all the 24 largest Federal agencies and senior officials of the Office of Management and Budget and the Department of the Treasury—work collaboratively to improve financial management in the U.S. Government. The CFO Council has become a strong force for active cooperation among agencies dealing with common problems. Its composition of both political appointees and senior career civil servants ensures collaboration and continuity of effort.

Under the Chief Financial Officers Act of 1990, the CFO Council was established to advise and coordinate the activities of the agencies of its members on such matters as consolidation and modernization of financial systems, improved quality of financial information, financial data and information standards, internal controls, legislation affecting financial operations and organizations, and other financial management matters.

The CFO Act legislated broad authority for each CFO to oversee all financial management activities relating to the programs and operations of the agency. With this authority, the CFO will ensure that sound financial management practices are applied in all organizational components of his or her agency and that modern automated financial systems and tools are used. Specific CFO authority varies agency by agency, but may include some or all of the following financial and general management components: budget formulation and execution, facilities or property management, financial operations and analysis, financial systems, grants management, information resources management, personnel, and procurement. Information of the CFO Council can be found at its website: www.financenet.gov/financenet/fed/cfo/cfo.htm

The Joint Financial Management Improvement Program

The JFMIP is a joint and cooperative undertaking of the U.S. Department of the Treasury, the General Accounting Office, the Office of Management and Budget, and the Office of Personnel Management working in cooperation with each other and other agencies to improve financial management practices in government. The Program was given statutory authorization in the Budget and Accounting Procedures Act of 1950 (31 USC 65). Leadership and program guidance are provided by the four Principals of the JFMIP—Comptroller General of the United States, Secretary of the Treasury, and the Directors of the Office of Management and Budget, and the Office of Personnel Management. Each Principal designates a representative to serve on the JFMIP Steering Committee, which is responsible for the general direction of the Program. The JFMIP Executive Director, and a program agency representative (who serves for 2 years) are also on the Steering Committee.

The Program promotes strategies and guides financial management improvement across government; reviews and coordinates central agencies activities and policy promulgations; and acts as catalyst and clearinghouse for sharing and disseminating information about good financial management practices. This information sharing is done through conferences and other educational events, newsletters, meetings with interagency groups and agency personnel, and through FinanceNet, an electronic clearinghouse on the Internet.

The JFMIP has worked on interagency projects that developed a financial systems framework and financial systems requirements. For the future JFMIP plans to assist Federal agencies in improving their financial systems through its Program Management Office. The Office will work on revising the Federal government’s requirements definition, testing, and acquisition processes; the first target of opportunity is core financial systems. The objectives of the Office are to develop systems requirements, communicate and explain Federal and agency needs, provide agencies and vendors information to improve financial systems, ensure that products meet relevant system requirements, and simplify the procurement process.

Information on JFMIP can be found at its website: www.financenet.gov/financenet/fed/jfmip/jfmip.htm or call 202/512-9201.
Foreword

Recent legislation aimed at improving financial management has had a significant impact. With the enactment of the Federal Financial Management Improvement Act, Agency personnel are now required to use new Federal accounting standards that are intended to provide greater accountability and better decision-making in a cost effective manner. Requirements associated with the Government Performance and Results Act have created a stronger and more visible link between the use of financial resources and the accomplishment of program goals. Highly qualified and multi-skilled personnel are needed to perform the more complex tasks demanded of Federal financial managers to assist in having a more efficient and effective government.

The Human Resources Committee of the U.S. Chief Financial Officers (CFO) Council and the Joint Financial Management Improvement Program (JFMIP) have undertaken efforts to improve the recruitment, training, retention, and performance of Federal financial management personnel. Since 1995, they have centered on a well-defined set of core competencies for financial management personnel. The core competency documents articulate the knowledge, skills, and abilities that are appropriate to help individuals be successful in their jobs. A review board was established to ensure the currency of these documents. Core competencies for accountants, budget analysts, and financial managers were reviewed. We will be issuing the revisions separately for each of these occupations. Note: The U.S. Office of Personnel Management (OPM) issues all qualification and classification standards. Therefore, position qualification and classification standards are not included in these documents.

For the purpose of this document, a Financial Manager is defined as: An individual who is empowered to manage the financial resources of an organizational segment, field establishment, bureau, department, independent Agency, or other organizational entity of the Federal government. A financial manager is responsible for managing/supervising financial staff services, controlling the financial resources of the organization, managing and analyzing financial data, developing financial policies and procedures, and assisting senior management in decision-making, goal development, and overall management activities. This document, Core Competencies for Financial Managers in the Federal Government, identifies financial manager core competencies under four general categories: Strategic Vision, Resource and Program Management, Human Resources Management, and General. These core competencies (knowledge, skills, and abilities) enable financial managers to meet the challenges of today's changing environment and the future.

In addition to the technical core competencies, leadership competencies must also be considered. Leadership competencies are the personal and professional attributes that are critical to successful performance in many occupations. The U.S. Office of Personnel Management (OPM) issued the Leadership Effectiveness Framework (LEF). LEF defines 27 competencies that are important for effective performance at all leadership levels within the Federal Government. OPM identified five fundamental executive qualifications found on its website: http://www.opm.gov/ses/html/ecq4.htm.

In 1998, the CFO Council approved the Statement of Principles for Federal Financial Education and Training (Appendix A). The Statement should be used in conjunction with this document and the other core competencies documents (Appendix B). The core competencies documents will promote a better understanding of human resources development in the Federal government. If you have any comments or changes to this document, please contact the CFO Human Resources Committee or JFMIP.
Core Competencies for Financial Managers

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Introduction

The focus of the Core Competencies for Financial Managers is to highlight the knowledge, skills and abilities (KSAs) that financial managers should develop in order to perform their functions effectively. The matrix that follows also identifies formal developmental activities that may help to build those KSAs.

By using these and other financial management core competencies as a guide for staff training and development, agencies will enhance the capabilities of their employees and improve their resource management performance.

The matrix lists 22 core competencies for financial managers under four general categories:

- Strategic Vision,
- Resource and Program Management,
- Human Resources Management, and
- General.

Unlike the core competencies for budget analysts and accountants, these competencies are not broken down into levels (entry, intermediate and senior). This is because the core competencies for all supervisory and non-supervisory staff are basically the same.

While financial managers are strongly encouraged to pursue developmental activities under each of the four general categories, they will need to use their discretion to decide what KSAs they need to develop most in order to perform their functions. This matrix provides a framework from which financial managers can make important professional development decisions.

Because the functions of financial managers vary from position to position and from Agency to Agency, not every core competency listed in the matrix may appear to be relevant to every manager. If viewed as a whole, the matrix will enable financial managers to consider the full spectrum of their developmental needs and guide their decisions.

For example, a branch chief supervising employees who produce financial reports never considered the utility of knowing how to develop budget submissions since another branch handled that function. However, because budget formulation is a component of the Resource and Program Management core competencies, the branch chief decides to take training on budget formulation. As a result, the manager is able to see how reformatting spending reports could make them more useful to program managers preparing the next budget submission.

How to Use this Document

This document is a guide to help financial managers and personnel when engaged in workforce planning, career development, and other human resources functions. It should stimulate discussion between management and staff regarding professional goals and expectations, and the appropriate training choices and assignments to reach those goals. The individual and the manager should use this guide when developing an Individual Development Plan (IDP) for the employee. A sample IDP can be found in Appendix E. We also encourage the human resources community to use this guide, as well as the other guides in this series, when servicing their financial/budget communities.

While this document attempts to provide guidance on what KSAs managers need to develop, each financial manager will need to review this document closely and adapt the information to help set and achieve personal development goals. Depending on their particular responsibilities, managers may choose to emphasize certain competencies over others. For example, a division director...
Core Competencies for Financial Managers

overseeing 300 employees may want to spend more time on human resources management competencies, while a policies branch chief focuses more on program development and evaluation.

In addition to listing core competencies for financial managers, this document provides guidance on how to develop the competencies. It lists what the learning objectives should be for potential developmental activities. A variety of courses and work experiences to achieve these learning experiences are provided for each of the four general categories. By pursuing these developmental activities, individuals should develop skills and expose themselves to information that will help them become more effective in their critical positions as resource managers.

Training Resources

Agencies, educational institutions, and commercial training providers offer a range of courses to help employees attain the competencies described in this document. Classroom instruction is generally essential to learning the basic concepts, principles and policies of all the financial management disciplines. The knowledge gained must also be reinforced with practical applications in the workplace. And since no discipline is static, learning must be a continuous exercise, both in and out of the classroom setting.

An excellent resource for financial managers to find education and training suited to their specific needs is through the Internet. The FinanceNet address--http://www.financenet.gov/--provides access to the web pages that contain many of the course catalogs and training materials form both private and public sector organizations in the education and training business.

Financial managers, as all workers, will also benefit from management training in leadership, quality management, team management and oral and written communications.

Conclusions and Recommendations

The Human Resources Committee of the CFO Council, JFMIP, and other financial management leaders throughout government have recommended and supported the development of the core competencies documents. The Review Boards were established to ensure the currency and accuracy of these documents. For core competencies to be most effective, financial managers and other leaders need to fully support and promote their use within their organizations. Agencies are encouraged to share their best practices in education and training with other departments and with JFMIP for posting on FinanceNet to realize maximum benefit to the government.
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<td><strong>A. Strategic Vision</strong></td>
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<tr>
<td>1. Knowledge of applicable legislative, administrative and regulatory requirements (including the Government Performance and Results Act), and the impact of those requirements on stakeholders, customers (and other organizations), Agency strategic plans and Agency operations.</td>
<td>Identify and interpret planning requirements of major legislative and administrative programs.</td>
<td>Courses:</td>
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<tr>
<td></td>
<td>Define roles and missions of Agency and component organizations as necessary to carry out requirements.</td>
<td><em>Principles of Federal Appropriations Law</em></td>
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<td></td>
<td>Work Experience:</td>
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<td>Managing organizations.</td>
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<td>Resolving conflicts.</td>
<td><em>Budget execution</em></td>
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<td></td>
<td>Testifying on behalf of Agency.</td>
<td><em>Federal government accounting</em></td>
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<td>Building relationships/teams with peers/subordinates.</td>
<td><em>CFO Act</em></td>
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<td>Rotating to other relevant program areas for experience.</td>
<td>Work Experience:</td>
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<td>Participating in Agency planning meetings.</td>
<td>Developing strategic and operational plans.</td>
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<td>Participating in inter-agency meetings, workgroups and professional organizations.</td>
<td>Advocating Agency and organizational positions.</td>
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<tr>
<td>2. Knowledge of the strategic planning process and how it relates to the budget formulation process.</td>
<td>Identify major steps of effective planning and resource projection processes.</td>
<td><em>Managing organizations.</em></td>
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<td></td>
<td>Identify potential linkages between planning and budgeting.</td>
<td><em>Resolving conflicts.</em></td>
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<td>Describe types of information needed for strategic planning.</td>
<td><em>Testifying on behalf of Agency.</em></td>
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<td>Work Experience:</td>
<td><em>Building relationships/teams with peers/subordinates.</em></td>
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<td>Participating in inter-agency meetings, workgroups and professional organizations.</td>
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<td>Program evaluation</td>
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<td>Cost benefit analysis</td>
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<td>Work Experience:</td>
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<td>Developing strategic and operational plans.</td>
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<td>Participating in Agency planning meetings.</td>
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<tr>
<td><strong>3. Ability to develop creative and innovative solutions to</strong></td>
<td>Identify problem-solving methods and techniques, such as brainstorming and reinvention exercises.</td>
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<td><strong>complex financial, budget, and program management</strong></td>
<td>Identify best practices in leveraging funds and using available funding mechanisms.</td>
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<td><strong>issues that increase program effectiveness and customer</strong></td>
<td>Solve problems using appropriate problem-solving methods and techniques.</td>
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<td><strong>service, while decreasing/maintaining unit cost.</strong></td>
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<td>Courses:</td>
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<td>Strategic planning</td>
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<td>Budget formulation</td>
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<td>Cost accounting</td>
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<td>Federal auditing standards</td>
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<td>Leadership</td>
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<td>Customer orientation/service</td>
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<td>Decision making</td>
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<td>Creative thinking</td>
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<td>Problem solving</td>
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<td>Individual effectiveness</td>
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<td>Work Experience:</td>
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<td>Managing organizations</td>
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<td>Participating in Agency planning meetings.</td>
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<td>Rotating to an Agency with central responsibility for finance, budget and program management policies.</td>
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<td>Participating in inter-agency meetings, workgroups and professional organizations.</td>
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<td>Writing articles for professional journals, speaking before professional groups or civic organizations.</td>
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<td><strong>4. Ability to identify problems and potential concerns,</strong></td>
<td>Identify managerial and personal characteristics in the context of impact on operations.</td>
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<td><strong>provide leadership and involve others in the decision</strong></td>
<td>Describe models for decision making and maximizing group strengths.</td>
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<td><strong>making process, and build support for options that</strong></td>
<td></td>
<td>Courses:</td>
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<td><strong>provide solutions.</strong></td>
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<td>Strategic planning</td>
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<td>Congressional operations</td>
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<td>Presentation skills</td>
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<td>Leadership</td>
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<td>Personnel management</td>
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<td>CORE COMPETENCIES (Knowledge of, Ability to Use, or Skill in Using:)</td>
<td>LEARNING OBJECTIVES</td>
<td>DEVELOPMENTAL ACTIVITIES</td>
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<td></td>
<td>Demonstrate leadership tools and techniques.</td>
<td>Customer orientation/service organizational theory decision making public relations</td>
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<tr>
<td>Work Experience:</td>
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<td>Developed strategic and operational plans.</td>
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<td>Advocating Agency and organizational positions.</td>
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<td>Rotating through or gaining background in other (relevant) program areas.</td>
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<td>Participating in Agency planning meetings.</td>
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### B. Resource and Program Management

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<tr>
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<th>LEARNING OBJECTIVES</th>
<th>DEVELOPMENTAL ACTIVITIES</th>
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</thead>
<tbody>
<tr>
<td>7. Knowledge of structure for appropriations and other funds that support programs and mission of the Agency and how fund management impacts on program achievement.</td>
<td>Identify statutory and regulatory requirements associated with budget execution. Describe funds control and identify</td>
<td>Courses: Federal Budget Process Budget planning and formulation Budget execution and funds control Appropriations Law</td>
</tr>
<tr>
<td>CORE COMPETENCIES</td>
<td>LEARNING OBJECTIVES</td>
<td>DEVELOPMENTAL ACTIVITIES</td>
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<tr>
<td>(Knowledge of, Ability to Use, or Skill in Using:)</td>
<td>internal policies that ensure administrative control of funds. Demonstrates necessary budget functions to accomplish organizational mission within legal parameters. Explain options for maximizing resources in complex operating environments. Understand the concepts and techniques of cross-servicing, outsourcing and franchising as they relate to the organizations needs.</td>
<td>Fundamentals of Government Procurement Cash management Credit Reform Federal government accounting Federal auditing standards Federal asset management Management and program analysis Strategic planning Risk analysis Cost/benefit analysis Managerial accounting Management integrity Contract management</td>
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</table>

**Work Experience:**
- Dealing with competing requirements for declining resources.
- Preparing organizational budget submission.
- Managing organization’s budget execution.
- Managing organization’s procurement procedures and processes.
- Rotating through or gaining managerial experience in a distinct program area.
- Working cooperatively with program managers to establish program goals, including the alignment of resources and requirements with program goals.
- Assessing program performance.
- Identifying weaknesses and developing improvement plans.
- Networking with contacts of supporting organizations.
- Communicating program goals, objectives, and accomplishments.
- Evaluating effective management controls.
- Instituting management controls and conducting reviews.
- Planning for and managing plant, property, and equipment.
- Presenting and communicating program goals, objectives, and accomplishments, including resource requirements.
<table>
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<tr>
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</table>
| 8. Ability to assess risk and implement appropriate management control systems within the Agency, including a quality assurance program; and to effectively support program auditors, respond to findings and harness audit information for program improvement. | Identify legislative and administrative requirements. | Courses:  
FMFIA  
FFMIA  
CFO Act and related reform legislation  
Appropriations Law  
Federal government accounting  
Federal auditing standards  
Basic leadership methods  
Management and program analysis  
Basics of performance measurement  
Reengineering techniques and processes  
CIO Act – The Clinger-Cohen Act  
OMB Circular A-130  
Statistics  
Strategic Planning  
Risk analysis  
Risk assessment  
Cost/benefit analysis  
Management integrity  
Work Experience:  
Developing performance plans and instituting performance measures.  
Instituting Agency management control programs.  
Implementing and supporting management information systems.  
Presenting and communicating program goals, objectives, and accomplishments, including resource requirements.  
Rotating through or gaining managerial experience in a distinct program area.  
Providing customer feedback opportunities.  
Establishing program goals, objectives, and milestones for new or existing programs, including resource requirements.  
Assessing program performance.  
Developing solutions to specific problems.  
Identifying weaknesses and developing improvement plans.  
Networking with contacts of supporting organizations.  
Communicating program goals, objectives, and accomplishments. |
<p>| Identify specific functional areas relevant to the review and implementation of management controls. | Describe roles and responsibilities within the organization for maintaining and monitoring the controls. | |
| Relate potential impacts of requirements on operations. | Describe approaches to working with auditors and using audit information. | |
| Relate risk assessment and management controls to program performance management. | | |</p>
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<tr>
<th><strong>CORE COMPETENCIES</strong>&lt;br&gt;<em>(Knowledge of, Ability to Use, or Skill in Using:)</em></th>
<th><strong>LEARNING OBJECTIVES</strong></th>
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</table>
| 9. Knowledge of management and evaluation systems that use performance measurement and cost accounting, and the ability to use them to achieve program objectives. | Identify types of performance measures and what level of information they provide to decision makers.  
Describe methods for evaluating programs with diverse customer base.  
Identify principles of cost accounting.  
Describe strategies for implementing cost accounting for strengthening resource management.  
Identify potential benefits of performance measurement and cost accounting to strategic management process. | Evaluating effective management controls.  
Reengineering key organizational processes.  
Managing processes for applying technology into workflow.  
Courses:  
Federal budget process  
Budget planning and presentation  
Budget execution and funds control  
FMFIA  
FFMIA  
CFO Act and other reform legislation  
Public Finance  
Appropriations Law  
Federal government accounting  
Federal asset management  
Management and program analysis  
Basics of performance measurement  
Reengineering techniques and processes  
Problem solving and decision making  
Creative thinking  
Strategic planning  
Cost benefit analysis  
Management integrity  
Managerial economics  
Managerial cost accounting  
Modeling diagnostics (statistical)  
Risk analysis  
Briefing skills  
Work Experience:  
Dealing with competing requirements for declining resources.  
Preparing organizational budget submission.  
Managing organization’s budget execution.  
Instituting management controls and conducting reviews.  
Implementing and supporting management information systems.  
Planning for and managing plant, property, and equipment.  
Presenting and communicating program goals, objectives, and
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| **CORE COMPETENCIES**  
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<th>Knowledge of, Ability to Use, or Skill in Using:</th>
<th><strong>LEARNING OBJECTIVES</strong></th>
<th><strong>DEVELOPMENTAL ACTIVITIES</strong></th>
</tr>
</thead>
</table>
| 10. Ability to acquire and analyze financial data and communicate the results to a diverse audience. Ability to establish and maintain an integrated financial management information system, including the establishment and maintenance of appropriate internal controls to ensure the generation of timely, accurate, and consistent financial information. | Identify sources of financial information and describe the capabilities of the systems in which the information is gathered, stored, and generated.  
Identify potential users of financial information and the specific information required to carry out assigned responsibilities.  
Identify internal and external reporting requirements that incorporate financial data.  
Describe pre-programmed and routine reports from key systems, along with other strategies for satisfying the organizational needs for financial information.  
Identify best practices for implementing and maintaining | accomplishments, including resource requirements.  
Rotating through or gaining managerial experience in a distinct program area.  
Developing and instituting performance measures.  
Providing customer feedback opportunities.  
Establishing program goals, objectives, and milestones for new or existing programs, including resource requirements.  
Assessing program performance.  
Developing solutions to specific problems.  
Identifying weaknesses and developing improvement plans.  
Networking with contacts of supporting organizations.  
Communicating program goals, objectives, and accomplishments.  
Evaluating effective management controls.  
Reengineering key organizational processes.  
Managing processes for applying technology into workflow.  
Courses: Federal budget process  
Budget planning and formulation  
Budget execution and funds control  
FMFIA  
FFMIA  
CFO Act and other reform legislation  
Appropriations Law  
Fundamentals of government procurement  
Cash management  
Federal government accounting  
Federal asset management  
Capital Programming Guide (OMB Circular A-11, Part 3)  
CIO Act – The Clinger-Cohen Act  
Problem-solving  
Creative thinking  
Basic leadership methods  
Federal financial management systems  
Contract management  
Work Experience:  
Dealing with competing requirements for declining resources.  
Preparing organizational budget submission.  
Managing organization’s budget execution. |
<table>
<thead>
<tr>
<th>Core Competencies for Financial Managers</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CORE COMPETENCIES</strong>&lt;br&gt; (Knowledge of, Ability to Use, or Skill in Using:)&lt;br&gt; <strong>LEARNING OBJECTIVES</strong>&lt;br&gt; <strong>DEVELOPMENTAL ACTIVITIES</strong></td>
</tr>
<tr>
<td>financial information systems.&lt;br&gt; Identify techniques for evaluating and improving internal controls and the accuracy of financial information.</td>
</tr>
<tr>
<td>Ability to prepare budget submissions according to prescribed format and specifications.</td>
</tr>
<tr>
<td>Knowledge of budget activities and the relationship of these activities to the organization and the program goals.</td>
</tr>
</tbody>
</table>
# Core Competencies for Financial Managers

<table>
<thead>
<tr>
<th>CORE COMPETENCIES (Knowledge of, Ability to Use, or Skill in Using:)</th>
<th>LEARNING OBJECTIVES</th>
<th>DEVELOPMENTAL ACTIVITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Knowledge of and ability to use principles, methods, techniques, and systems of financial management to improve program effectiveness and customer service.</td>
<td>Describe innovative and emerging trends in financial management to improve operations and customer service. Identify technological and process-oriented tools to support financial management functions. Share implementation strategies to increase the impact of new technologies and process improvements.</td>
<td>Courses: Management and program analysis Strategic planning Basics of performance measurement Statistics Modeling diagnostics (statistical) Problem solving and decision making Creative thinking Risk analysis Cost/benefit analysis Managerial cost accounting Managerial economics Public finance Management integrity Reengineering techniques and processes Briefing skills</td>
</tr>
</tbody>
</table>
## Core Competencies for Financial Managers

<table>
<thead>
<tr>
<th>Core Competencies (Knowledge of, Ability to Use, or Skill in Using:)</th>
<th>Learning Objectives</th>
<th>Developmental Activities</th>
</tr>
</thead>
</table>
| | **CORE COMPETENCIES:** Developing and instituting performance measures. Providing customers feedback opportunities. Establishing program goals, objectives, and milestones for new or existing programs, including resource requirements. Assessing program performance. Developing solutions to specific problems. Identifying weaknesses and developing improvement plans. Networking with contacts of supporting organizations. Communicating program goals, objectives, and accomplishments. Evaluating effective management controls. Reengineering key organizational processes. Managing processes for applying technology into workflow. | **LEARNING OBJECTIVES:** Discuss methods and tools to measure customer satisfaction and monitor customer needs. Identify methods and techniques to benchmark and assess delivery of goods and services to customers and actions to improve such delivery. Identify modifications to improve customer service. 

**Courses:** Management and program analysis Basics of performance measurement Statistics Problem solving and decision making Creative thinking Strategic planning Reengineering techniques and processes  

**Work Experience:** Providing customers feedback opportunities. Establishing program goals, objectives, and milestones for new or existing programs, including resource requirements. Assessing program performance. Rotating through or gaining managerial experience in a distinct program area. Networking with contacts of supporting organizations. Communicating program goals, objectives, and accomplishments. Reengineering key organizational processes. |
<table>
<thead>
<tr>
<th>CORE COMPETENCIES</th>
<th>LEARNING OBJECTIVES</th>
<th>DEVELOPMENTAL ACTIVITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>C. Human Resource Management</strong></td>
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</tr>
</tbody>
</table>
| 15. Knowledge of how human resources policies and practices support the missions and functions of the Agency; applicable legislative, administrative, and regulatory requirements; and impacts of human resources policies on external organizations and Agency operations. | Explain the primary statutory and regulatory provisions governing the Agency's program performance and decision-making processes in regard to human resources.  
Describe the roles of Agency support organizations and how they support the organization's personnel function.  
Identify requirements, techniques, and processes involved with recruiting, evaluating, and terminating employees.  
Identify organizational and administrative barriers to program effectiveness.  
Describe Agency's relationship with OMB, other agencies, and public, private and nonprofit organizations in regard to human resources management and related processes.  
Identify management controls and key documents associated with human resources functions. | Courses:  
Management fundamentals  
Federal personnel procedures  
Public administration  
Motivation and coaching  
Managing diverse staffs  
Conflict resolution  
Team-building  
Interpersonal skills  
Organizational development  
Organizational behavior  
Employee problem resolution  
Negotiation skills  
Multiple project management  
Individual strengths and assessment  
Mentoring  
Evaluating performance  
Equal employment opportunity  
Sexual harassment  
Adverse action  
Disability awareness  
Substance abuse awareness  
Ethics, standards of conduct  
Labor management  
Work Experience:  
Managing a diverse workforce.  
Developing and implementing a recruitment plan.  
Providing employees with evaluations.  
Negotiating customer service.  
Serving on Agency human resources councils.  
Rotating to other relevant areas for experience.  
Managing cross-agency teams.  
Negotiating and resolving management/labor issues. |
| **CORE COMPETENCIES**  
( Knowledge of, Ability to Use, or Skill in Using:) | **LEARNING OBJECTIVES** | **DEVELOPMENTAL ACTIVITIES** |
|---|---|---|
| 16. Ability to manage human resource planning, recruitment and selection processes to acquire and maintain a diverse workforce in support of the Agency’s mission and meeting customer needs. | Identify statutory and regulatory requirements associated with funding positions.  
Identify requirements as they impact subordinate and component staffs.  
Explain options for maximizing human resources in complex operating environments. Describe effective workload models for computing manpower needs.  
Explain advantages, challenges, and special skills associated with maintenance of diverse workforce. | Courses:  
Management fundamentals  
Federal personnel procedures  
Managing diverse staffs  
Organizational development  
Organizational behavior  
Public Administration  
Negotiation skills  
Interpersonal skills  
Multiple project management  
Labor management  
Budget formulation  
Budget execution  
Work Experience:  
Managing a diverse workforce.  
Developing and implementing a recruitment plan.  
Negotiating customer service.  
Assisting staff with individual development plans.  
Leading team-building exercises.  
Serving on Agency human resource councils.  
Negotiating and resolving management/labor issues. |
| 17. Skill at building teams and fostering cooperation throughout the organization. | Identify principles of team-building and group dynamics.  
Demonstrate team-building techniques and methods.  
Describe basic conflict resolution methods and their application to workplace situations.  
Demonstrate how to resolve conflicts | Courses:  
Management fundamentals  
Federal personnel procedures  
Motivation and coaching  
Managing diverse staffs  
Conflict resolution  
Team-building  
Interpersonal skills  
Organizational development  
Employee problem resolution  
Negotiation skills  
Multiple project management  
Individual strengths assessment  
Mentoring |
<table>
<thead>
<tr>
<th>CORE COMPETENCIES (Knowledge of, Ability to Use, or Skill in Using:)</th>
<th>LEARNING OBJECTIVES</th>
<th>DEVELOPMENTAL ACTIVITIES</th>
</tr>
</thead>
</table>
| and maintain a team environment. | Evaluating performance  
Ethics, standards of conduct  
Labor management  
Work Experience:  
Managing a diverse workforce.  
Developing and implementing a recruitment plan.  
Providing employees with evaluations.  
Negotiating customer service.  
Assisting staff with individual development plans.  
Leading team-building exercises.  
Serving on Agency human resource councils.  
Rotating to other relevant areas for experience.  
Managing cross-agency teams.  
Negotiating and resolving management/labor issues. |
| Ability to optimize workforce potential to meet the Agency’s strategic vision. | Identify options for motivation and development of subordinate staff.  
Describe necessary characteristics of effective development programs.  
Detail effective motivational strategies for function-specific work.  
Describe coaching techniques and other practices encouraged to assist employees in achieving their maximum performance potential.  
Describe mechanism for providing constructive feedback, flexibility, and encouragement.  
Identify options for assigning and monitoring workloads among staff to achieve maximum results and benefits for organization. | Courses:  
Management fundamentals  
Federal personnel procedures  
Motivation and coaching  
Managing diverse staffs  
Conflict resolution  
Team building  
Interpersonal skills  
Organizational development  
Employee problem resolution  
Negotiation skills  
Multiple project management  
Individual strengths assessment  
Ethics, standard of conduct  
Work Experience:  
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Developing and implementing a recruitment plan.  
Providing employees with evaluations.  
Negotiating customer service.  
Assisting staff with individual development plans.  
Leading team-building exercises.  
Serving on Agency human resource councils.  
Rotating to other relevant areas for experience.  
Managing cross-agency teams.  
Negotiating and resolving management/labor issues. |
# Core Competencies for Financial Managers

<table>
<thead>
<tr>
<th><strong>CORE COMPETENCIES</strong>&lt;br&gt; <strong>(Knowledge of, Ability to Use, or Skill in Using:)</strong></th>
<th><strong>LEARNING OBJECTIVES</strong></th>
<th><strong>DEVELOPMENTAL ACTIVITIES</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>D. General</strong></td>
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</tr>
</tbody>
</table>
| 19. Ability to advocate positions, communicate information and present ideas and instruction both orally and in writing to internal and external groups. | Explain methods and techniques for organizing information in a coherent and logical manner.  
Gain experience speaking in front of groups and in impromptu settings.  
Identify proper grammar and acceptable sentence structure for business writing.  
Explain key principles of effective communication and rhetorical analysis.  
Prepare and present a briefing.  
Prepare and/or review written correspondence. | Courses:  
Effective writing and editing  
Listening  
Briefing techniques  
Congressional operations  
Networking  
Interagency program issues  
Conflict management  
Customer orientation/TQM  
**Work Experience:**  
Working with program offices.  
Serving on intra-agency workgroups.  
Providing reports to Agency management.  
Supporting budget requests/proposals.  
Responding to phone/written inquiries.  
Briefing managers outside chain on organization’s activities/plans.  
Preparing responses for central agencies.  
Serving on interagency workgroups.  
Responding to inquiries from public, Congress, other agencies, and other organizations.  
Preparing or delivering testimony.  
Representing Agency before outside organizations.  
Providing oral information or issuing correspondence to Congress, central agencies, State and local governments, and other non-governmental organizations. |
| 20. Ability to identify key internal and external contacts and maintain the appropriate personal networks in support of the organization’s information needs and interests. | Identify key contacts within the Agency, other government offices and the private sector.  
Describe benefits of establishing and maintaining a network of contacts. | Courses:  
Effective writing and editing  
Listening  
Briefing techniques  
Congressional operations  
Conflict management  
Customer orientation/TQM |
<table>
<thead>
<tr>
<th>Core Competencies for Financial Managers</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CORE COMPETENCIES</strong>&lt;br&gt;(Knowledge of, Ability to Use, or Skill in Using:)</td>
</tr>
<tr>
<td>Identify techniques for maintaining personal networks.</td>
</tr>
</tbody>
</table>

<p>| 21. Ability to work well on teams and in support of common objectives among groups. | Identify personal strengths and weaknesses.&lt;br&gt;Participate in exercises designed to underscore group dynamics and personal effectiveness.&lt;br&gt;Provide an assessment of the impacts of various personal styles as they relate to effectiveness in group situations. | <strong>Courses:</strong>&lt;br&gt;Effective writing and editing&lt;br&gt;Effective listening&lt;br&gt;Interpersonal skills&lt;br&gt;Briefing techniques&lt;br&gt;Congressional operations&lt;br&gt;Public administration&lt;br&gt;Conflict management&lt;br&gt;Customer orientation/TQM&lt;br&gt;Organizational behavior&lt;br&gt;<strong>Work Experience:</strong>&lt;br&gt;Working with program offices.&lt;br&gt;Serving on intra-agency workgroups.&lt;br&gt;Providing reports to Agency management.&lt;br&gt;Supporting budget requests/proposals.&lt;br&gt;Briefing managers outside chain on organization’s activities/plans.&lt;br&gt;Serving on interagency workgroups.&lt;br&gt;Responding to inquiries from public, Congress, other agencies, and other organizations. |</p>
<table>
<thead>
<tr>
<th>CORE COMPETENCIES (Knowledge of, Ability to Use, or Skill in Using:)</th>
<th>LEARNING OBJECTIVES</th>
<th>DEVELOPMENTAL ACTIVITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>22. Ability to generate understanding and support from higher-level management.</td>
<td>Identify chain of command and determine the level of organization support for various decisions. Describe various techniques for keeping management informed and interested in organization’s performance.</td>
<td>Preparing or delivering testimony.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Courses: Effective writing and editing Listening Briefing techniques Congressional operations Networking Interagency program issues Conflict management Customer orientation/TQM</td>
</tr>
</tbody>
</table>
Appendix A

Chief Financial Officers Council
Statement of Principles for Federal Financial Education and Training

The Federal financial management community must make substantial investments in professional development of its workforce in order to successfully meet requirements for financial services and integrity. Well-designed and delivered education and training programs are critical to developing and maintaining the required level of technical, professional and managerial expertise for Federal financial management.

The following principles apply to planning and evaluating education and training programs for federal financial management.

Quality and Accreditation

Education and training providers should meet the standards for accreditation or certification that are appropriate for their course offerings. Providers should have an on-going process to assess and enhance the relevancy, currency and technical soundness of course content. These assessments should draw from customer as well as internal evaluations. Instructors should be evaluated for their effectiveness in communicating course content.

Core Competency Profiles

Education and training courses should demonstrate, in an affirmative manner, that each course is consistent with the core competency profiles for financial management occupations that have been identified by the CFO Council and published in partnership with the JFMIP. Where appropriate, practical application of course material to the Federal financial management environment should be emphasized.

Delivery

Education and training providers should provide flexible, effective alternative methods of course delivery, including on-site classroom, distance learning, self-study, etc., in order to meet the diverse needs of agencies and students.
Appendix B

Core Competencies Documents Issued for Various Disciplines

Core Competencies in Financial Management for Program Managers in the Federal Government

Core Competencies for Financial System Analysts in the Federal Government

Core Competencies in Financial Management for Information Technology Personnel Implementing Financial Systems in the Federal Government

Core Competencies in Financial Management for Management Analysts and Financial Specialists in the Federal Government

Core Competencies for Accountants in the Federal Government

Core Competencies for Budget Analysts in the Federal Government

Core Competencies for Financial Managers in the Federal Government
Appendix C

List of Abbreviations

CFO  Chief Financial Officer
CFO Act  Chief Financial Officers Act of 1990
CIO  Chief Information Officer
FFMIA  Federal Financial Management Improvement Act of 1996
FMFIA  Financial Manager Federal Integrity Act
GAO  General Accounting Office
GMRA  Government Management Reform Act
GPRA  Government Performance and Results Act of 1993
IT  Information Technology
JFMIP  Joint Financial Management Improvement Program
OMB  Office of Management and Budget
OPM  Office of Personnel Management
RFP  Request for Proposal
TQM  Total Quality Management
Appendix D

Contributors to the Revised Core Competencies for Financial Managers:

Kassie Billingsley, Equal Employment Opportunity Commission (retired)
Doris Chew, Joint Financial Management Improvement Program (JFMIP)
Brian Dixon, JFMIP
Barbara Freggens, Environmental Protection Agency (EPA)
Robert Gramling, General Accounting Office (GAO)
Willa Green, Department of Labor
Lutricia Jackson, Defense Finance and Accounting Service (DFAS)
Ted Kontek, Department of Labor
Lin Latham, DFAS
Janet McBride, JFMIP
Richard Noll, National Science Foundation
Thane Thompson, DOL Presidential Management Intern
Betty Weber, National Aeronautics and Space Administration
Betty White, EPA
Nancy Zmyslinski, DFAS

This document was developed under the auspices of the CFO Council Human Resources Committee and JFMIP

Kenneth M. Bresnahan
Acting Chief Financial Officer, Department of Labor
Chair, CFO Human Resources Committee

Karen Cleary Alderman
Executive Director, JFMIP
### Appendix E

#### Instructions for Completing the GENERIC INDIVIDUAL DEVELOPMENT PLAN GUIDE FOR FISCAL YEAR

This form is provided as a tool to help employees and supervisors realize the full benefits of the financial management training needs assessment, core competencies-based training, and individual development plan processes.

Before completing the form, be sure to have available a copy of each applicable core competencies document, published by the Joint Financial Management Improvement Program, in conjunction with the Chief Financial Officers Council, Human Resources Committee. These documents are available via the Internet at: [www.financenet.gov/financenet/fed/cfo/hrc/core.htm](http://www.financenet.gov/financenet/fed/cfo/hrc/core.htm).

<table>
<thead>
<tr>
<th>Instructions</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Items A through D are self explanatory.</td>
<td>(Self explanatory)</td>
</tr>
<tr>
<td>E. E1. Select and enter (in Section E1) the appropriate Core Competencies/Learning Objectives (Knowledge of, Ability to Use, or Skill in Using) listed in the applicable financial management core competencies document table.</td>
<td>For instance, using the core competencies for budget analysts document, you could select the category, “A. Budgeting Concepts and Processes.”</td>
</tr>
<tr>
<td>F. Select and enter the applicable Competency(ies) to be developed from the list of core competencies provided under the category identified in E above.</td>
<td>An example would be competency No. 2, “Nature, characteristics, application and structure of appropriations and other funds that support accomplishment of the Agency’s mission” which is listed under the category selected in the example above.</td>
</tr>
<tr>
<td>G. From the Developmental Activities column, select and enter the activity(ies) that coincides with the core competencies/learning objective selected in F above.</td>
<td>The associated developmental activities for the above example are the courses- Federal Budget Process and Appropriations Law - and work experience (OJT).</td>
</tr>
<tr>
<td>Enter the appropriate Training Priority code.</td>
<td>The code entered is based on how critical the developmental activity is to your ability to perform your job. For instance, the course on the Federal Budget Process might be crucial to your ability to understand and apply budget formulation and execution procedures. In this instance, the code A (Essential) would be the appropriate entry.</td>
</tr>
<tr>
<td>H. Enter the appropriate Type of Development Activity(ies) as indicate in the core competencies table.</td>
<td>Continuing with the examples provided, activity code C (denoting course(s)) would be entered here. Also, for work experience, one or a combination of the other activity codes could be applicable, depending on the method you plan to use to acquire the desired knowledge (i.e., OJT, Detail, or Other).</td>
</tr>
</tbody>
</table>
## Core Competencies for Financial Managers

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>I.</td>
<td>Enter the applicable training <strong>Dates</strong>. (For course information, the FinanceNet training webpage--<a href="http://www.financenet.gov/financenet/jobs">www.financenet.gov/financenet/jobs</a>--is a useful tool in locating applicable training vendors, courses and dates.)</td>
</tr>
<tr>
<td>J.</td>
<td>Enter the <strong>No. of Hours</strong> associated with the training activities denoted in G above. (Course schedules usually specify this information. For other training, such as OJT, details, self-development, etc., enter the estimated number of training hours if exact hours are not known.)</td>
</tr>
<tr>
<td>K.</td>
<td>Enter the <strong>Cost</strong> of the training activity. (Self explanatory)</td>
</tr>
<tr>
<td>L.</td>
<td>The <strong>Supervisor</strong> enters an <strong>Assessment</strong> of the information contained in the IDP Guide. An assessment might read, “I concur with the information provided” or the supervisor may wish to add, delete, or change information reflected in the employee’s IDP.</td>
</tr>
</tbody>
</table>

Section M is self explanatory.
<table>
<thead>
<tr>
<th>Instructions</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Items A through D are self explanatory.</td>
<td>(Follow these examples by using the document, “Core Competencies for Budget Analysts in the Federal Government.”)</td>
</tr>
<tr>
<td>E. E1. Select and enter (in Section E1) the appropriate <strong>Core Competencies/Learning Objectives</strong> (Knowledge of, Ability to Use, or Skill in Using) listed in the applicable financial management core competencies document table.</td>
<td>For instance, using the core competencies for budget analysts document, you could select the category, “A. Budgeting Concepts and Processes.”</td>
</tr>
<tr>
<td>F. Select and enter the applicable <strong>Competency(ies) to be developed</strong> from the list of core competencies provided under the category identified in E above.</td>
<td>An example would be competency No. 2, “Nature, characteristics, application and structure of appropriations and other funds that support accomplishment of the Agency's mission” which is listed under the category selected in the example above.</td>
</tr>
<tr>
<td>G. From the <strong>Developmental Activities</strong> column, select and enter the activity(ies) that coincides with the core competencies/learning objective selected in F above.</td>
<td>The associated developmental activities for the above example are the <em>courses</em> - Federal Budget Process and Appropriations Law - and <em>work experience</em> (OJT).</td>
</tr>
<tr>
<td>Enter the appropriate <strong>Training Priority</strong> code.</td>
<td>The code entered is based on how critical the developmental activity is to your ability to perform your job. For instance, the course on the <strong>Federal Budget Process</strong> might be crucial to your ability to understand and apply budget formulation and execution procedures. In this instance, the code A (Essential) would be the appropriate entry.</td>
</tr>
<tr>
<td>H. Enter the appropriate <strong>Type of Development Activity(ies)</strong> as indicate in the core competencies table.</td>
<td>Continuing with the examples provided, activity code C (denoting course(s)) would be entered here. Also, for work experience, one or a combination of the other activity codes could be applicable, depending on the method you plan to use to acquire the desired knowledge (i.e., OJT, Detail, or Other).</td>
</tr>
</tbody>
</table>
**Core Competencies for Financial Managers**

| I. Enter the applicable training **Dates**. | (For course information, the FinanceNet training webpage--**www.financenet.gov/financenet/jobs**--is a useful tool in locating applicable training vendors, courses and dates.) |
| J. Enter the **No. of Hours** associated with the training activities denoted in G above. | (Course schedules usually specify this information. For other training, such as OJT, details, self-development, etc., enter the estimated number of training hours if exact hours are not known.) |
| K. Enter the **Cost** of the training activity. | (Self explanatory) |
| L. The **Supervisor** enters an **Assessment** of the information contained in the IDP Guide. | An assessment might read, “I concur with the information provided” or the supervisor may wish to add, delete, or change information reflected in the employee’s IDP. |

Section M is self explanatory.
Requests for Publications

JFMIP documents may be accessed electronically on FinanceNet Internet site:
http://www.financenet.gov/financenet/fed/jfmip/jfmip.htm

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Washington, DC 20013

Orders may also be placed by calling 202/512-6000, by fax 202/512-6061 or TDD 202/512-2537.