

# Core Competencies

in Financial Management  
for Information Technology Personnel  
in the Federal Government

**EXPOSURE DRAFT**

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

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## Foreword

The CFO Council and the Office of Management and Budget identified improvement of Federal financial management systems as the number one priority in their jointly published *Federal Financial Management Status Report and Five Year Plan*. Indeed, the degree of success that any Federal agency or department has in achieving its financial program goals and objectives hinges on the utility and effectiveness of its financial management systems. Ready access to financial data and accurate, timely reports are essential for managers to determine the costs of their program services and products in an environment increasingly characterized by business-type analysis and evaluation of program success or failure. With the full implementation of the Government Performance and Results Act (GPRA) of 1993, agencies will be required to report to Congress on their progress in achieving the performance goals contained in their strategic plans. These reports will be Congress's primary tool in reviewing budget requests and determining further funding.

Agencies will measure progress by evaluating their success or failure in achieving program performance indicators that are measurable both qualitatively and quantitatively. To do this, each agency will need to develop financial management information systems that capture both financial and program specific information that can be reported in an understandable, clear and concise way.

Financial management systems will need to conform to the new accounting standards prepared by the Federal Accounting Standards Advisory Board, approved by the CFO Council and mandated by the Federal Financial Management Improvement Act of 1996 (FFMIA). Implementation of these standards, and especially the cost accounting standard, will change the culture of financial management in the Federal Government. Rather than the traditional "checkbook" method of providing funding through annual budgets that focus on only the budget year, agency program outputs and outcomes will be evaluated based on their costs, accumulated and reported consistent with cost accounting standards. The marrying of cost and program data, historically captured in various information systems, will be the greatest challenge to both financial and information technology (IT) personnel.

To promote cooperation and understanding between these two disciplines, it is absolutely essential that IT personnel have a solid knowledge of core financial management competencies. The CFO Council and CIO Council agree these disciplines must speak the same language in order to develop the kinds of information systems that will meet the needs of a new, business-oriented government. *Core Competencies in Financial Management for Information Technology Personnel in the Federal Government* defines the key developmental goals and training activities for IT personnel to achieve competence in financial management. Successful development and implementation of information systems that accurately capture both program and financial data will be the catalyst for change to a results oriented government.

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## **Acronyms**

<b>CFO</b>	Chief Financial Officer
<b>CFO Act</b>	Chief Financial Officers Act of 1990
<b>CIO</b>	Chief Information Officer
<b>COTR</b>	Contract Officer Technical Representative
<b>FASAB</b>	Federal Accounting Standards Advisory Board
<b>FFMIA</b>	Federal Financial Management Improvement Act of 1996
<b>FFMSR</b>	Federal Financial Management System Requirements
<b>FMS</b>	Financial Management Service, Department of the Treasury
<b>GAO</b>	General Accounting Office
<b>GPRA</b>	Government Performance and Results Act of 1993
<b>GSA</b>	General Services Administration
<b>IRM</b>	Information Resource Management
<b>IT</b>	Information Technology
<b>JFMIP</b>	Joint Financial Management Improvement Program
<b>OMB</b>	Office of Management and Budget
<b>SFFAS</b>	Statement of Federal Financial Accounting Standards
<b>USDA</b>	U.S. Department of Agriculture

## **Introduction**

### **Background**

A governmentwide training symposium held in 1994 provided the impetus for establishing governmentwide core competencies for all levels of financial management personnel. The first effort resulted in the *Framework for Core Competencies for Financial Management Personnel in the Federal Government* published in 1995. The CFO Council then suggested that financial management competencies be defined for program managers in light of the new requirements placed on them by the GPRA. The resultant *Core Competencies in Financial Management for Program Managers in the Federal Government* was published in April 1997. The Council had also recommended that financial core competencies be identified for financial system analysts. A CFO sub-committee was formed in December 1996 to develop these competencies. After a few discussions, the sub-committee concluded that the roles of the financial system analyst and the computer system analyst (computer specialist) supporting financial systems were blending together. Indeed, neither discipline could continue to operate as it had in the past--one dictating functional requirements, the other deciding on technological solutions, sometimes almost independently of each other. It became clear that in order to produce financial system solutions that work, the financial system analyst needs an in-depth knowledge of financial management and a working knowledge of IT, while the IT professional must have an in-depth knowledge of IT and a working knowledge of financial management. These two disciplines working together is a critical factor for the effective design, development, implementation and operation of financial management systems. The objective of this document is to set forth recommended core competencies in financial management that will foster collaborate work among IT and financial management professionals at all levels of experience.

### **Purpose of this Document**

The financial system analyst takes the lead in gathering functional requirements, while the IT professional develops IT solution alternatives for those requirements. The two disciplines, working hand-in-hand, can then decide on the best option that satisfies the financial user needs. The competencies, learning objectives, and training outlined in this document are intended to be used as a reference tool and a general guide to assist both financial management and IT personnel in their roles of providing meaningful financial and program information to managers throughout the government.

This document presents the core competencies in financial management for IT personnel from entry level through senior level. It includes definitions of the competencies, learning objectives, and developmental activities associated with each. Most of the experience and knowledge can be obtained on the job, however, classroom training may be essential to gain specific knowledge, skills, and abilities. Successful IT personnel will most likely achieve competence in financial management through a combination of classroom instruction, practical applications, and on the job experience

relying on financial management personnel in their organizations for expert financial guidance and knowledge in the design, development, and implementation of financial management systems.

## **Conclusions and Recommendations**

Following the initial recommendation by the Human Resources Committee for development of financial core competencies for the general financial management (500-599 classification) series, it was concluded that the financial system analyst (classification series 501) and the IT specialist (classification series 334) need to work together as a team to analyze, design, develop, implement, and support financial systems. Therefore, *Core Competencies in Financial Management for Information Technology Personnel in the Federal Government* was developed. This document will be issued along with *Core Competencies in Financial Management for Financial System Analysts in the Federal Government* to provide both disciplines a reference tool for developing the knowledge, skills and abilities necessary for support of financial systems.

## **Financial Core Competencies for Entry- and Mid-Level Information Technology Personnel**

The following are target levels of competencies for entry- and mid-level IT personnel. They are described as knowledge, skills, and abilities; however, possession of a level of understanding, knowledge, and skill alone does not accomplish the work. Competencies are evidenced by their application and can be developed only through a mix of on-the-job experience in structured work assignments and third-party provided training.

The competencies are clustered into the following groups: Accounting; Financial Systems; Legal, Procedural, and Regulatory Framework; Agency/Organization Specific; and General Business, Communication, and Leadership.

## ***Accounting Competencies***

### **Basic accounting concepts and principles**

- Knowledge of double-entry accounting concepts of debits and credits, including single transaction entry resulting in multiple postings.
- Knowledge of the different methods of accounting including accrual, obligation, and cost.

### **Federal accounting concepts and principles**

- Knowledge of the requirements of the Standard General Ledger (SGL). Understanding of the structure of general ledger accounts required of all agencies.
- Understanding of the structural relationship between the budgetary and proprietary SGL accounts.
- Understanding of how financial transactions affect SGL accounts.
- Knowledge of Federal Accounting Standards Advisory Board (FASAB) financial accounting concepts and standards.

### **Accounting internal controls and automated data processing controls**

- Knowledge of the techniques used to assure that financial transactions and files are fully processed (e.g., hash dollar and item counts). Mid-level IT personnel should have a thorough understanding of such techniques.
- Knowledge of financial systems control reports and files that are used to check the data integrity within the process. Mid-level IT personnel should have a thorough understanding of these reports and files.
- At the mid-level, thorough understanding of the types of functional and technical security controls used to limit access to financial computer files, tables, and data. This includes controls for purposes of separating functions so that an individual does not have sole control and oversight of the security of financial data.

## ***Financial Systems Competencies***

### **Financial systems' functionalities**

- Working knowledge of the overall functionality of the financial system(s) and the individual specific supports and interface(s) with other systems.
- At the mid-level, thorough knowledge of the organization's various financial systems' functionalities. Comprehension of how a change in one system affects other systems and how all the interfaces between systems work.

### **Financial requirements and IT solutions**

#### **At the Mid-level**

- Ability to identify and analyze software tools that facilitate the processing or retrieval of financial data.
- Ability to identify and communicate technological solution alternatives, including costs and time frames, to financial managers and program managers for mutual decision-making.

## ***Legal, Procedural, and Regulatory Competencies***

- Knowledge of legislative and regulatory requirements applicable to the organization's financial systems and practices.
- Acquire a general understanding of, and stay current with, relevant law and regulation such as the requirements of OMB Circular A-127, GPRA, the CFO Act and their effects within the Agency.
- Acquire a general understanding of JFMIP guidance contained in *JFMIP Framework for Federal Financial Systems* and *JFMIP Federal Financial System Requirements*.

#### **At the Mid-level**

- A general understanding of how the agency formulates its budget and the Congressional and OMB appropriation process.
- Understanding of sources of funding and the appropriation process including associated terminology such as authorizations, apportionments, allotments, commitments, obligations, and expenditures.

## ***Agency/Organization Specific Competencies***

### **Mission and Strategic Plan**

- Become acquainted with the agency/organization's structure, mission, function, and major components and the requirements of the agency's strategic plan.

### **Organization's business practices**

- Acquire working knowledge of the organization's business practices as they relate to the financial system(s) the individual supports.
- At the mid-level, a thorough knowledge of business practices related to the financial system's operations required to effectively work with financial and program staffs in importing and/or reengineering financial management systems.

## ***General Business, Communication, and Leadership Competencies***

### **At the Mid-level**

- Ability to apply knowledge of business process re-engineering and analysis for efficient operations.
- Ability to communicate with financial and program staffs and other end users for the purpose of determining financial management needs.
- Understanding of team building approaches and skills and ability to apply them in teams made up of different functional disciplines.

## **Financial Core Competencies for Senior IT Managers and Supervisors**

The IT professional is now at the level of managing projects from conception to implementation and is most often responsible for the management and supervision of an organization devoted to financial management systems acquisition, implementation, and operation. Typically, the IT manager is heavily involved with such activities as procurement and Contracting Officer Technical Representative (COTR) functions, resource management, budget allocation, planning, systems architecture and integration. At this level, skills in leadership, management and communication are essential for success. Further competence in the following areas of financial management is necessary.

### ***Financial Systems Competencies***

- Knowledge of organization's financial systems, including legislative, administrative and regulatory requirements, in order to manage the integration of these systems within the organization's environment
- Knowledge of government-wide standards for the exchange of financial information.
- Ability to identify and interpret planning requirements resulting from legislation and oversight agencies' directives.
- Ability to define roles and responsibilities of oversight and partnering organizations within and outside the bureau/agency (such as Treasury, GAO, GSA and OMB for external oversight and the CIO/CFO within the Department and agency) as necessary to carry out new requirements.
- A general understanding of *JFMIP Framework for Federal Financial Systems* and *JFMIP Federal Financial System Requirements*.

### ***Agency, Budgeting and Resource Management Competencies***

- Obtain thorough understanding of the concepts of strategic planning.
- Identify organizational priorities and relate them to resource and budget allocation.
- Participate in the development of the organization's Strategic Plan.
- Plan, manage resources, and budget for financial systems development and implementation. Evaluate costs and allocate resources necessary to develop/implement financial software solutions.
- Demonstrate the capacity to develop and monitor plans on a general basis for the development/implementation of financial software solutions.

### ***IT Solutions Competencies***

- Evaluate proposed IT solutions and communicate technological solution alternatives including costs and time frames, to financial managers and program managers for mutual decision making. Identify efficient IRM solutions for organizational manual processes, functional needs, or problem resolution.

- Stay abreast of current technologies and how they can assist with financial systems technological solutions.
- Understand the inner technological workings of the financial systems including design, security, change management, backup and recovery procedures, and updated documentation procedures.
- Relate potential impacts of technological solutions on the organization in terms of efficiencies introduced, manual processes eliminated, and cost and resource savings.
- Build effective collaboration among IT personnel, financial system analysts, financial managers , and program managers when discussing technological solutions.
- Evaluate financial software vs. organizational needs. Understand methods for evaluation of financial software.
- Understand the procurement process for purchasing financial software.
- Demonstrate capability to establish a working relationship with providers of financial software.
- Understand the concepts and techniques of cross-servicing, outsourcing and franchising as they relate to the organization's needs and support for financial systems.

***Financial Systems Oversight and Management Controls Competencies***

- Ability to work with financial auditors and financial systems analysts to audit automated financial systems, respond to findings, and apply improvements to these systems.
- Identify financial system improvements through the auditing process and apply technological solutions to strengthen the system.
- Apply the concepts of business process re-engineering to the entire financial operation to conform as much as possible to the capabilities of the financial software package selected for implementation.

***Acquisition and Contract Management Competencies***

- Understand IT contract management models and methods, including past performance evaluation.

- Learn IT acquisition best practices.
- Describe alternative acquisition models, (e.g., franchising, contracting out, performance-based contracting).
- Demonstrate the capacity to act as COTR of IT contracts, including budgeting, monitoring of performance, verification and payment of invoices, allocation of funding, and resolution of issues.

## **Specialized Knowledge Required for Financial Management Systems**

In certain instances, such as analysis, design, and development of financial management systems, the IT professional will be required to develop specialized knowledge related to the unique requirements of the particular system. The matrix that follows identifies various financial systems common throughout the government and lists the specialized knowledge required for those persons engaged in the development of those systems. It highlights the basic financial knowledge that IT personnel should acquire in order to perform their duties effectively.

# SPECIALIZED KNOWLEDGE REQUIRED FOR FINANCIAL MANAGEMENT SYSTEMS

SYSTEM TYPE	DESCRIPTION	SPECIALIZED KNOWLEDGE REQUIRED
Core Financial	Forms the backbone for the agency's integrated financial management system. It provides common processing routines, supports common data for critical financial management functions affecting the entire agency, and maintains the required financial data integrity control over financial transactions, resource balances, and other financial systems. The core financial system supports general ledger management, funds management, payment management, receipt management, and cost management.	<p>All FASAB Accounting Concepts and Standards            U.S. Government Standard General Ledger            SGL Crosswalks to Financial Reports            JFMIP FFMSR-1 -- Core Financial System Requirements            OMB Circular A-34 -- Instructions on Budget Execution            FMS Publication -- Budgetary Accounting in the Federal Government            Federal Agencies' Centralized Trial-balance System Requirements</p>
Personnel/Payroll	Supports the agency's management of human resources. It maintains data on employees and positions, supports personnel actions and decisions, captures time and attendance information, and performs leave and payroll computations (including retirement contributions).	<p>SFFAS 1 -- Accounting for Selected Assets and Liabilities            SFFAS 4 -- Managerial Cost Accounting Concepts and Standards for the Federal Government            SFFAS 5 -- Accounting for Liabilities of the Federal Government            JFMIP FFMSR-2 -- Personnel Payroll System Requirements            USC Title 5 and Title 29            CSRS, MRS, and FERS Regulations            IRS, State, and Local Tax Regulations Related to Mandatory Deductions</p>

# SPECIALIZED KNOWLEDGE REQUIRED FOR FINANCIAL MANAGEMENT SYSTEMS

SYSTEM TYPE	DESCRIPTION	SPECIALIZED KNOWLEDGE REQUIRED
Travel	Supports the agency's management of travel and transportation activities and expenses. It prepares and tracks the status of travel orders, advances, and vouchers as they go through the various stages of preparation, approval, and processing.	SFFAS 1-- Accounting for Selected Assets and Liabilities OMB Circular A-127 -- Financial Management Systems JFMIP FFMSR-3 -- Travel System Requirements Federal Travel Regulations -- 41 CFR 301 - 304 IRS Regulations related to Relocation Tax Allowances
Seized/Forfeited Asset	Supports the management of property or other assets seized and/or forfeited to the federal government by federal law enforcement agencies. It tracks the status of a seized asset from the time of seizure, through various processing steps, which may include forfeiture, until final disposition of the asset.	SFFAS 3 -- Accounting for Inventory and Related Property SFFAS 7 -- Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting JFMIP FFMSR-4 -- Seized/Forfeited Asset System Requirements
Direct Loan	Supports the management of direct loan programs in which direct disbursements are made to an approved borrower and the agency services and collects the loan. It supports the functions of loan extension, account servicing, portfolio management, and delinquent debt collection.	SFFAS 2 -- Accounting for Direct Loans and Loan Guarantees SFFAS 3 -- Accounting for Inventory and Related Property JFMIP FFMSR-5 -- Direct Loan System Requirements OMB Circular A-129 -- Policies for Federal Credit Programs and Non-Tax Receivables Federal Credit Reform Act of 1990

# SPECIALIZED KNOWLEDGE REQUIRED FOR FINANCIAL MANAGEMENT SYSTEMS

SYSTEM TYPE	DESCRIPTION	SPECIALIZED KNOWLEDGE REQUIRED
Insurance Claim	Supports payments of insurance claims under deposit insurance, pension benefit guarantees, crop insurance, and other programs in which the government provides protection against specified risks.	<p>SFFAS 5 -- Accounting for Liabilities of the Federal Government</p> <p>USC Title 7, Chapter 36 -- Crop Insurance</p> <p>USC Title 29, Chapter 18 -- Employment Retirement Income Security Program</p> <p>USC Title 42, Chapter 50 -- National Flood Insurance</p> <p>USC Title 12, Chapter 16 -- Federal Deposit Insurance Corporation</p>
Guaranteed Loan	Supports the management of guaranteed loan programs, which use private sector lenders to originate and service loans, with all or a portion of the interest and loan repayment guaranteed by the federal government in case of borrower default. It supports the functions of lender management, guarantee extension and maintenance, portfolio management, acquired loan servicing, and delinquent debt collection.	<p>SFFAS 2 -- Accounting for Direct Loans and Loan Guarantees</p> <p>SFFAS 3 -- Accounting for Inventory and Related Property</p> <p>JFMIP FFMSR-6 -- Guaranteed Loan System Requirements</p> <p>OMB Circular A-129 -- Policies for Federal Credit Programs and Non-Tax Receivables</p> <p>Federal Credit Reform Act of 1990</p> <p>Debt Collection Act of 1982 (as amended)</p>
Benefit Payment	Supports payments of social insurance benefits and other transfer payments.	<p>SFFAS 1 -- Accounting for Selected Assets and Liabilities</p> <p>SFFAS 5 -- Accounting for Liabilities of the Federal Government</p> <p>Black Lung Benefits Act</p> <p>Railroad Retirement Act of 1974</p> <p>USC Title 42, Chapter 7 -- Social Security</p>

# SPECIALIZED KNOWLEDGE REQUIRED FOR FINANCIAL MANAGEMENT SYSTEMS

SYSTEM TYPE	DESCRIPTION	SPECIALIZED KNOWLEDGE REQUIRED
Grant	Supports providing grants and subsidies made to state and local governments, other organizations, or individuals.	<p>SFFAS 1 -- Accounting for Selected Assets and Liabilities OMB Circular A-21 -- Cost Principles for Educational Institutions</p> <p>OMB Circular A-87 -- Cost Principles for State and Local Governments</p> <p>OMB Circular A-122 -- Cost Principles for Non-Profit Organizations</p> <p>OMB Circular A-102 -- Grants and Cooperative Agreements with State &amp; Local Governments</p> <p>OMB Circular A-110 -- Uniform Administrative Requirements for Grants &amp; Cooperative Agreements With Institutions of Higher Education, Hospitals, &amp; Other Non-Profit Organizations</p> <p>Grants Management Common Rule (GMCRC)</p>
Inventory	Supports the management of inventory held for sale or used in the production of goods and services for sale. It supports the functions of needs determination, inventory in storage, inventory in production, inventory disposition, and program planning and monitoring.	<p>SFFAS 3 -- Accounting for Inventory and Related Property</p> <p>SFFAS 4 -- Managerial Cost Accounting Concepts and Standards for the Federal Government</p> <p>41 CFR, Chapter 101, Part 101-27 -- Inventory Management</p> <p>JFMIP FFMRSR-7 -- Inventory Systems Requirements</p> <p>48 CFR, Chapter 1 -- Federal Acquisition Regulations</p>
Property Management	Supports physical and accounting control over fixed and movable assets of the federal government.	<p>SFFAS 6 -- Accounting for Property, Plant, and Equipment</p> <p>SFFAS 8 -- Supplementary Stewardship Reporting</p> <p>48 CFR, Chapter 1 -- Federal Acquisition Regulations</p>

# SPECIALIZED KNOWLEDGE REQUIRED FOR FINANCIAL MANAGEMENT SYSTEMS

SYSTEM TYPE	DESCRIPTION	SPECIALIZED KNOWLEDGE REQUIRED
Acquisition	Supports the acquisition process of obtaining goods and services. It prepares and tracks the status of requisitions, small purchase orders, and contracts; records and validates the receipt of goods and services; and provides information to the core financial system for matching invoices and issuing payments.	<p>SFFAS 1-- Accounting for Selected Assets and Liabilities</p> <p>SFFAS 3 -- Accounting for Inventory and Related Property</p> <p>SFFAS 4 -- Managerial Cost Accounting Concepts and Standards for the Federal Government</p> <p>SFFAS 6 -- Accounting for Property, Plant, and Equipment</p> <p>48 CFR, Chapter 1 -- Federal Acquisition Regulations</p>
Revenue	Supports the billing, collection, and detailed reporting of taxes, fees, and other revenues of the federal government.	<p>SFFAS 7 -- Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting</p> <p>SFFAS 8 -- Supplementary Stewardship Reporting</p> <p>FMS Publication -- Budgetary Accounting in the Federal Government -- Reimbursable Supplement</p>
Budget Formulation	Supports the agency's preparation of budget information during the budget formulation process. It supports the establishment of a baseline from which to build the budget, tracks initial submissions and modifications to the budget, provides budget data for inclusion in the President's Budget, and tracks the status of the budget request as it moves through the process until enactment of appropriations.	<p>OMB Circular A-11 -- Preparation and Submission of Budget Estimates</p> <p>OMB Circular A-34 -- Instructions on Budget Execution</p> <p>FMS Publication -- Budgetary Accounting in the Federal Government</p> <p>Principles of Appropriation Law</p>

## SPECIALIZED KNOWLEDGE REQUIRED FOR FINANCIAL MANAGEMENT SYSTEMS

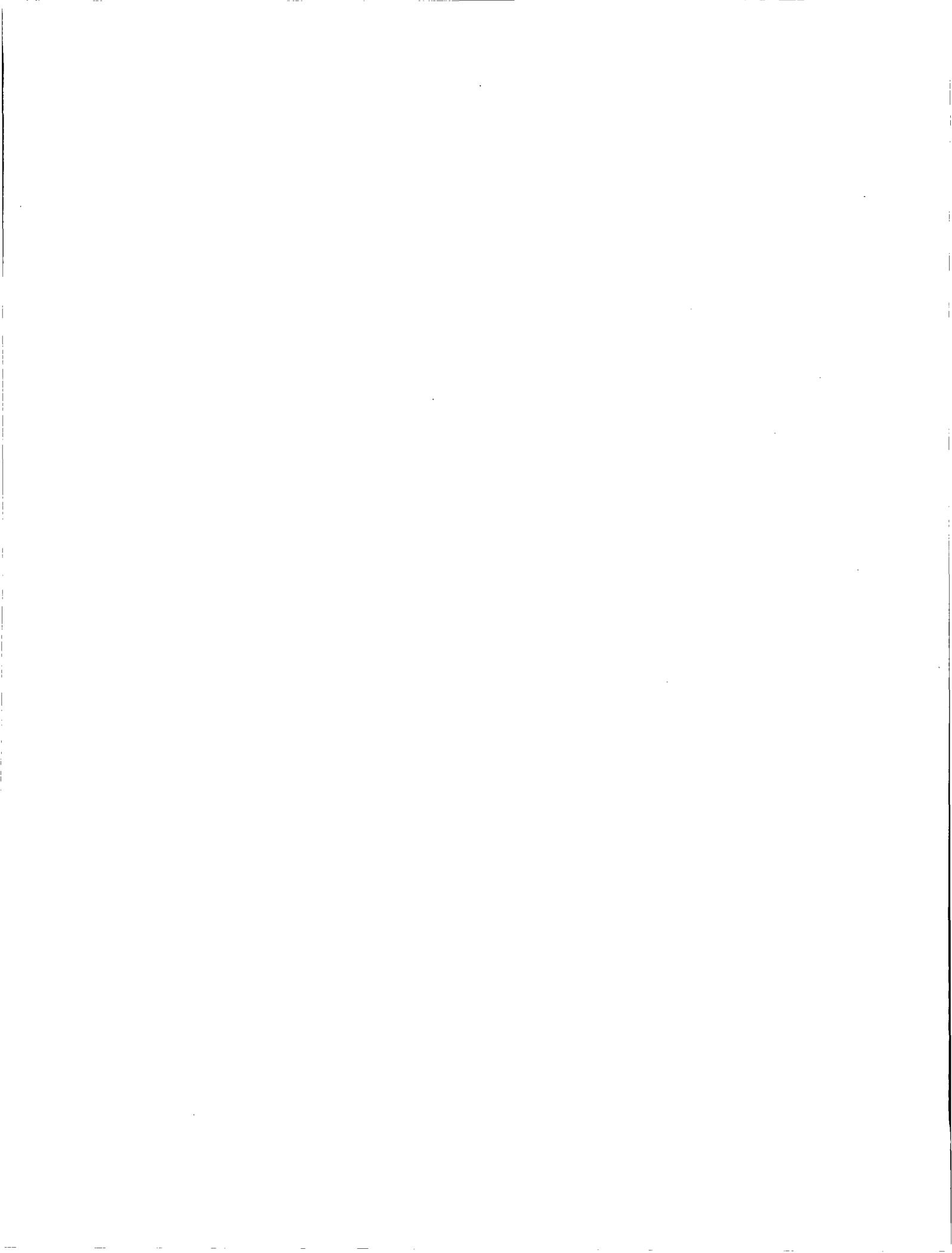
SYSTEM TYPE	DESCRIPTION	SPECIALIZED KNOWLEDGE REQUIRED
<p>Managerial Cost Accounting</p>	<p>Supports the appropriate collection, measurement, accumulation, analysis, interpretation, and communication of cost information. This information should be provided in such a way that it helps the user determine the cost of providing specific programs and activities and the composition of, and changes in, these costs.</p>	<p>SFFAS 4 -- Managerial Cost Accounting Concepts and Standards for Federal Government                      SFFAS 7 -- Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting                      Government Performance and Results Act of 1993                      Government Management Reform Act of 1994                      JFMIP FFMSR-8 -- Managerial Cost Accounting System Requirements                      Activity Based Costing</p>
<p>Financial Reporting</p>	<p>Supports the accumulation and reporting of financial and related information in accordance with requirements of OMB's Bulletin on "Form and Content of Financial Statements." The system provides information for the annual and other periodic reporting of summary financial and related information including audit trails to systems of original entry and adjustments.</p>	<p>FASAB SRAC 2 -- Entity and Display                      OMB Bulletin No. 97-01 -- Formats and Instructions for the Form and Content of Agency Financial Statements                      U.S. Government Standard General Ledger                      SGL Crosswalks to Financial Reports                      Federal Agencies' Centralized Trial-balance System Requirements</p>

# Training

There are numerous courses available within each agency, from established educational institutions, and from professional education vendors for the competencies described in this document. Classroom instruction is very important in order to acquire understanding of principles, processes, and techniques. This knowledge must be reinforced by practical applications leading toward achievement of these competencies. Information technology professionals will also benefit from management training in leadership, quality management, team management and oral and written communications. These skills will facilitate application of both IT and financial management competencies.

The Internet is an excellent resource for finding specialized training courses and seminars offered by both private and public sector organizations. FinanceNet maintains a current list of training and development courses and providers which can be accessed at the URL provided below.

<http://www.financenet.gov>





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