



PERSPECTIVES FOR  
THE FUTURE



**ACCRUAL BASED ACCOUNTING  
CORE COMPETENCY FRAMEWORK  
FOR PUBLIC SECTOR FINANCE PROFESSIONALS**

## **Acknowledgements**

The Accrual Based Accounting Core Competency Framework for Public Sector Finance Professionals (Framework) was prepared under the Public Sector Accounting and Reporting (PULSAR) Education Community of Practice Program, from December 2017 to September 2018. The World Bank team was led by Bonnie Ann Sirois (Senior Financial Management Specialist) and Patrick Piker Umah Tete (Senior Financial Management Specialist), and included Lejla Begtasevic Rudalija (Consultant) and Natalia Konovalenko (Consultant).

The Framework was developed through a participatory process involving the PULSAR Education Community of Practice and Financial Reporting Community of Practice participants. The Framework also benefited from the comments of peer reviewers: Alfred Jean-Marie Borgonovo (Senior Financial Management Specialist, World Bank), Patrick Kabuya (Senior Financial Management Specialist, World Bank), Gillian Fawcett (Head of Governments Faculty, The Chartered Institute of Public Finance and Accountancy), Andreas Bergmann (Director, Public Sector, ZHAW School of Management and Law) and Sandro Fuchs (Head, Center for Public Financial Management, ZHAW School of Management and Law).

© 2018 International Bank for Reconstruction and Development / The World Bank  
1818 H Street NW  
Washington DC 20433  
Telephone: 202-473-1000  
Internet: [www.worldbank.org](http://www.worldbank.org)

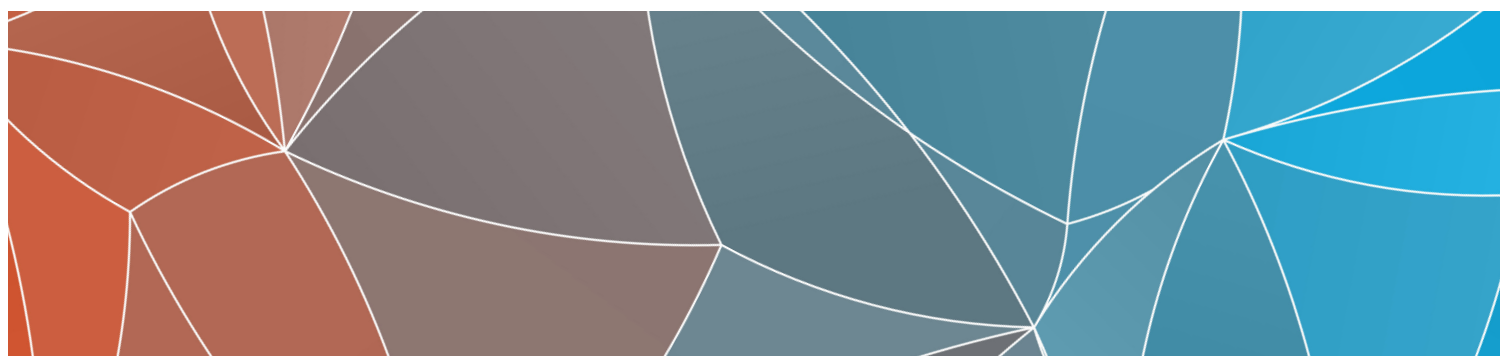
This work is a product of the staff of The World Bank with external contributions. The findings, interpretations, and conclusions expressed in this work do not necessarily reflect the views of The World Bank, its Board of Executive Directors, or the governments they represent.

The World Bank does not guarantee the accuracy of the data included in this work. The boundaries, colors, denominations, and other information shown on any map in this work do not imply any judgment on the part of The World Bank concerning the legal status of any territory or the endorsement or acceptance of such boundaries.

## **Rights and Permissions:**

The material in this work is subject to copyright. Because The World Bank encourages dissemination of its knowledge, this work may be reproduced, in whole or in part, for noncommercial purposes as long as full attribution to this work is given.

Any queries on rights and licenses, including subsidiary rights, should be addressed to World Bank Publications, The World Bank Group, 1818 H Street NW, Washington, DC 20433, USA; fax: 202-522-2625; e-mail: [pubrights@worldbank.org](mailto:pubrights@worldbank.org).



# ACCRUAL BASED ACCOUNTING CORE COMPETENCY FRAMEWORK FOR PUBLIC SECTOR FINANCE PROFESSIONALS

## What is the Framework?

The Core Competency Framework presented in this document has been prepared to support Governments in implementing and sustaining reforms toward the adoption of accrual based accounting by defining the necessary competencies required by finance professionals to carry out such reforms. In doing so, the Framework provides guidance to the fundamental questions of “Who to train?”, “What to train?” and “To what extent to train?” when embarking on accrual based accounting reforms.

The Core Competency Framework is meant to be used as a guide, or **starting point**, in defining core competencies with respect to accrual based accounting for various functional job categories within Government. Tasks and responsibilities of the various job categories will likely differ between jurisdictions, and as such the Framework **should be modified to adapt to the specific context of each jurisdiction** rather than applied verbatim. The Core Competencies identified are specific to **accrual based accounting** and do not address core competencies required for the broader job functions of each group.

## How was the Framework developed?

The Framework was developed through a broad consultation process with PULSAR participants, including representatives from Ministries of Finance, Government Finance Academies, universities, and Professional Accountancy Organizations (PAOs) from its thirteen<sup>1</sup> member countries, who provided fundamental input to define the key functional job categories and competencies for each functional role.

The Core Competency Framework is based on *International Education Standards* and the guidelines contained in *International Education Paper 2, Toward Competent Professional Accountants*, issued by the International Accounting Standards Education Board (IAESB). The IAESB is an independent standard-setting body that develops education standards, implementation support materials, and application guidance for use by stakeholders in the delivery of professional accounting.

Adaption of the Framework represents a “condensed approach” to establishing a core competency framework, whereby a pre-existing set of competency statements is adapted to local needs. More information on the condensed approach may be found in the recently released *Guide to the Implementation of Competency-Based Accounting Education, Training and Certification* (World Bank, 2018).

---

<sup>1</sup> Albania, Armenia, Azerbaijan, Belarus, Bosnia and Herzegovina, Croatia, Georgia, Kosovo, FYR Macedonia, Moldova, Montenegro, Serbia, and Ukraine.

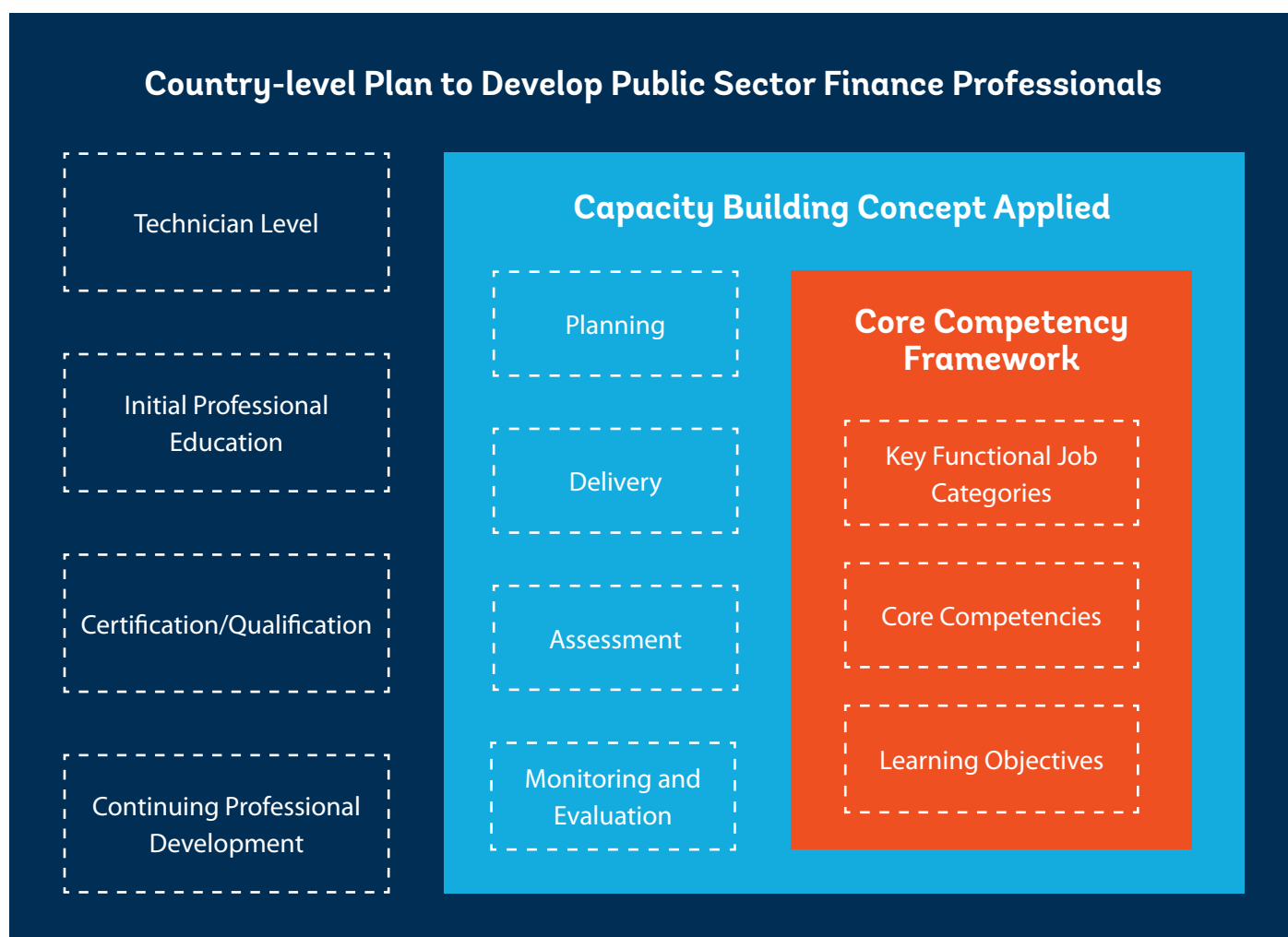
## In what context should the Framework be applied?

In order to reveal its full potential, the Framework should be applied as an element of an overarching plan to develop Public Sector Finance Professionals in a given country which considers elements such as vocational education, initial professional education, certification/qualification, and continuing professional development. The Framework should also be incorporated into a broader capacity building concept which addresses other fundamental questions such as “how to set up and organize” the capacity building in an administrative and operational context. A list of resources which provide more information on these concepts is included in Annex A.

In applying the Framework, the key functional job categories and core competencies contained therein should be defined by Government. The Learning Objectives may be defined by Government in collaboration with partner educational institutions.

## Who can use the Framework?

Once the key information identified above is defined, the Framework may be adapted by any partner educational or training institution engaged in the delivery of education or training for Public Sector Finance Professionals. This may include Government Training Centers, Government units administering on the job training, Professional Accountancy Organizations, universities, Accounting Technician Programs, or other institutions.



## How does it work?

The Core Competency Framework links education and training activities to workplace requirements for key functional job categories. By first identifying these workplace roles, the knowledge, skills and other capabilities that those roles require (core competencies), as well as the depth of knowledge (level of proficiency), may then be determined.

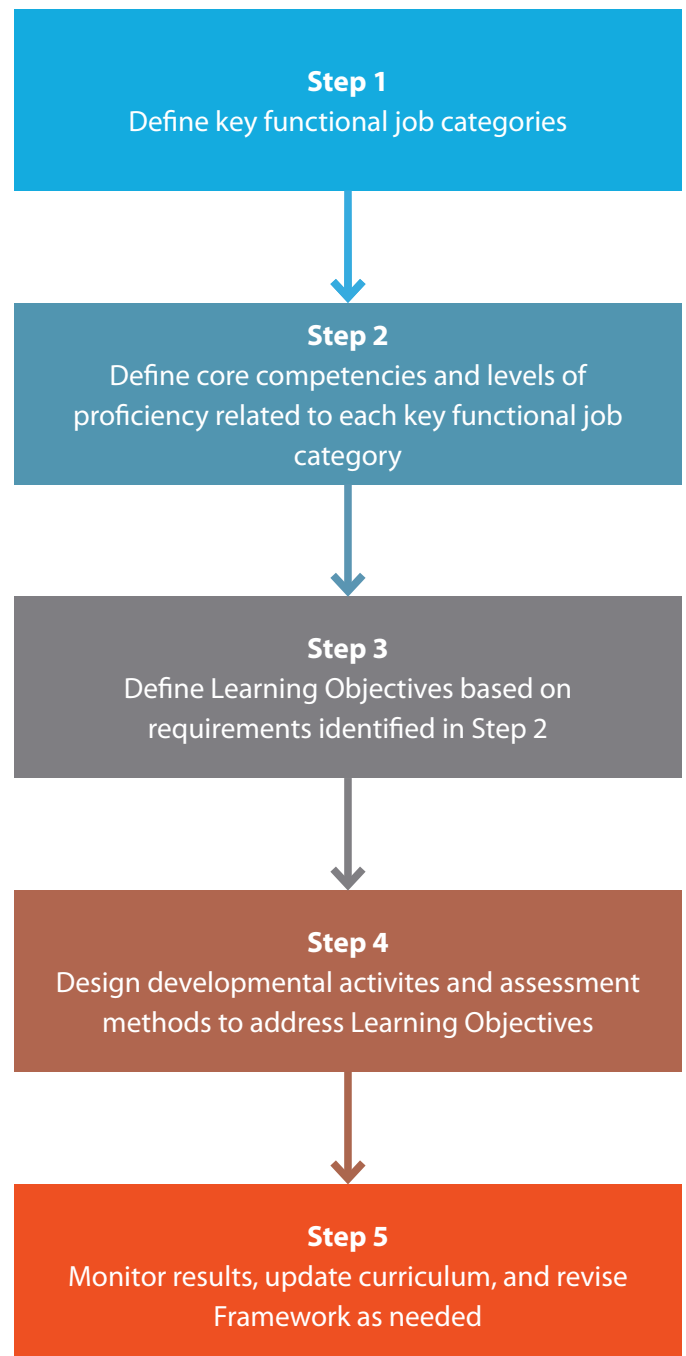
Once the core competencies and level of proficiency related to each key workplace role are defined, learning and assessment activities may be designed to develop and assess related competencies.

The Framework therefore identifies (i) key functional job categories for finance professionals that are typical in a Public Sector environment, (ii) knowledge and capabilities which are typically associated with these roles, (iii) suggested levels of proficiency for each core competency and functional category, and (iv) associated learning objectives linked with the defined capabilities that demonstrate competence. Because tasks and responsibilities of the various job categories will likely differ between jurisdictions, the Framework should be modified to adapt to the specific requirements of each jurisdiction. In this respect, the Framework may be used as a starting point in the process and is not an end in itself.

The completed framework may be used to inform curriculums related to Government training programs, certification/qualification programs, Continuing Professional Development, university curriculums, and Accounting Technician programs.

As a final step in the process, the Framework should be monitored, updated, and revised as necessary by regularly reviewing changes to workplace requirements. Curriculums may then be updated to reflect any changes.

### Steps in applying the Framework



## Key Functional Categories

The Framework identifies the following seven (7) **key functional categories** for which to target education, training, or awareness raising activities specific to accrual based accounting reforms.

**1 DM Decision Makers (DM)** This group includes high level decision makers, presumably with a non-financial background, who should understand how accrual based financial information may be used to identify and manage risks, improve performance and service delivery, and manage Government resources more efficiently and effectively. It may include Ministers, Parliamentarians and other high ranking officials.

**2 EX Experts (EX)** This group includes individuals responsible for leading reform efforts and sustaining the reforms, who require a high level of expertise in accrual based accounting concepts and principles in order to develop effective policies, operational processes, and solutions. It may include the Project Implementation Team, Central Finance Department, Accounting Methodology Unit, or similar functions.

**3 SP Specialists (SP)** This group includes individuals responsible for key accounting processes and cycles, who require a high level of expertise in accrual based accounting concepts and principles relative to their particular area of expertise in order to develop effective policies, operational processes, and solutions. Levels of proficiency may be adjusted as needed for Senior Specialists and those with lesser responsibilities. The group may include specialists relative to Asset Management, Revenue/Receivables Management, Procurement, Liability Management, Investment Management, Cash Management, Contract Management, or Employee Benefits.

**4 FM Finance Managers (FM)** This group includes individuals responsible for financial management of a single implementing entity, who require a high level of expertise in accrual based accounting concepts and principles with respect to their particular entity in order to develop effective policies, operational processes, and solutions. It may include Finance Managers for Agencies or Local Government Units.

**5 OP Operational Accountants (OP)** This group includes individuals responsible for daily accounting operations, who require a detailed understanding of operational policies and procedures relative to their particular functional area in order to process transactions accurately and effectively. It may include Accounting Technicians which function as accounts receivable and payable clerks, bookkeepers, and other operational accounting personnel.

**6 AU Internal & External Auditors (AU)** This group includes individuals responsible for completing financial, operational, performance and compliance audits who require a high level of expertise in accrual based accounting concepts, principles and operational procedures in order to: effectively gain an understanding of, assess, and test internal controls over the accounting function; identify and assess risks; effectively complete substantive audit work; assess performance; form an audit opinion; and recommend corrective measures. It may include both Internal and External audit personnel.

Although Internal Audit and External Audit are two separate and distinct functions, the level of knowledge required over accrual based accounting concepts is similar for the two groups and they have therefore been categorized together for the purpose of defining broad competencies. However, because of its independent status in most jurisdictions, the body serving as supreme audit institution will probably decide autonomously on its training measures.



# 7

BM

## Budget & Management Personnel (BM)

This group includes individuals responsible for monitoring the budget, results, and performance, developing forecasts and projections, completing financial analysis and identifying and monitoring fiscal risks, who require a high level of expertise in accrual based accounting concepts and principles in order to develop accurate performance and costing measures, effectively complete financial analysis, and assess fiscal risks. It may include Budget, Financial Statement Analysis, or similar personnel. Levels of proficiency may be adjusted as needed for Senior personnel and those with lesser responsibilities.

### Core Competencies

**Core competencies** are grouped into five (5) broad categories which include Public Sector Accrual Accounting (PSAA) based on International Standards and Good Practice, accounting processes and procedures, information technology, public financial management, and leadership/communication. The Core Competencies identified are specific to accrual based accounting and do not address core competencies required for the broader job functions of each group, although some of the competencies such as analytical skills may apply more broadly. The term "competency" is defined as "the ability to perform a work role to a defined standard with reference to working environments."

Recommended **Levels of Proficiency** for each group with respect to the various learning objectives are defined as:

1

**Foundational**

2

**Intermediate**

3

**Advanced**

Each level relates to work environments characterized by increasing levels of ambiguity, complexity, and uncertainty.

## Learning Objectives

**Learning objectives** define the desired knowledge, understanding, or demonstrable skill required for a specified competence area. Learning objectives represent the goals of the training.

Competence for each learning objective may be demonstrated through one or more of the following six (6) **capabilities**:

A

### Attitudes

for example, professional demeanor/values

B

### Behavioral skills

for example, leadership

P

### Broad business perspective

for example, strategic/critical thinking

F

### Functional skills

for example, risk analysis

T

### Technical knowledge

for example, audit

I

### Intellectual skills

for example, knowledge, understanding, application, analysis, synthesis and evaluation

## Developmental Activities and Assessment Methods

The columns for developmental activities and assessment methods have been left blank in the Framework. These should be determined by the respective Government adopting the Core Competency Framework, after consideration of the various developmental means and resources available, and in consultation with educational and training providers as well as operational units of targeted groups.

It is important to note that developmental activities and assessment methods for each key functional category should vary depending on the level of proficiency required for each learning objective.

**Developmental activities** are the means by which the stated learning objectives will be met. Educational programs, training activities, seminars, or workshops may be employed as developmental activities. Developmental activities also include practical experience, research and self-study. Training may include classroom based, online, or on-the-job delivery methods. A combination of internal and externally provided activities is often utilized in the delivery of training. Internally, a “Training of Trainers” approach may be employed to build in-house expertise in broadly delivered content.

**Assessment methods** should measure the degree to which stated competencies and/or capabilities have been achieved, and also provide valuable information on the quality of educational programs. Assessment methods should be valid, reliable, sufficient, equitable and transparent. Examples include written and oral examinations, case studies, simulations, exercises, or workplace assessments. A mix of different assessment methods is often adopted. Measurement and monitoring are integral components of assessment. Measurement includes evaluating and providing verifiable evidence of the achievement of stated competencies. Evidence may take the form of observable inputs, quantifiable outputs, or a combination of both. Monitoring is the systematic process of collecting, reviewing, and confirming the evidence that demonstrates professional competence has been developed or maintained.

## How can the Framework be monitored and revised?

As mentioned above, the Framework should be incorporated into a broader capacity building concept which addresses fundamental questions such as “how to set up and organize” the capacity building in an administrative and operational context. Such a capacity building framework should consider key elements such as: the objectives of the training; identity of the training population; skills gap to define training needs; identification of training resources and resource gap; the training format (i.e.: classroom, on the job, computer based, or on-line learning community) and design for each entity, category of trainee and skill type; training management; and evaluation, assessment, and review of the training in achieving target outcomes. If a cascade training approach is used to build in-house training capacity, the mechanics of applying such an approach should be well defined.

The Framework should be updated and revised as needed. For example, a review of the Framework would be merited in the following situations:

- Evaluation, assessment, and review of the training indicates that it is not successful in achieving target outcomes;
- Accrual based accounting standards are further reformed, updated, or otherwise revised;
- The roles and functions of Public Sector Finance Professionals are restructured by Government.

Ultimately, the Framework is a tool to be used by Government and as such should be adapted to meet its specific needs and reflect the individual country context, institutional framework, and educational environment in which it is being applied.





## RESOURCES RELATED TO DEVELOPMENT OF PUBLIC SECTOR FINANCE PROFESSIONALS AND CAPACITY DEVELOPMENT

Toolkit: Public Sector Accounting Education Plan (World Bank, 2018)

Guide to the Implementation of Competency-Based Accounting Education, Training and Certification (World Bank, 2018)

Public Accounting Reforms: Sustainability of capacity building options and approaches (ZHAW School of Management and Law, 2018)

Competency Framework for CFOs in Public Interest Entities (Malaysian Institute of Accountants, 2018) [https://www.mia.org.my/v2/downloads/resources/publications/2018/07/20/MIA\\_Competency\\_Framework\\_for\\_CFO\\_in\\_Public\\_Interest\\_Entities.pdf](https://www.mia.org.my/v2/downloads/resources/publications/2018/07/20/MIA_Competency_Framework_for_CFO_in_Public_Interest_Entities.pdf)

Competency framework for public sector audit professionals at supreme audit institutions (INTOSAI, 2016) [http://www.intosaicbc.org/wp-content/uploads/2016/12/Item-12-CBC-report-appendix\\_Competency-Framework-for-Public-Sector-Audit-Professionals.pdf](http://www.intosaicbc.org/wp-content/uploads/2016/12/Item-12-CBC-report-appendix_Competency-Framework-for-Public-Sector-Audit-Professionals.pdf)

Finance Competencies for Public Services (CIPFA, 2015) <https://www.cipfa.org/policy-and-guidance/reports/finance-competencies-for-public-services-shaping-the-finance-function-to-meet-new-and-future-challenges>

Accounting and Finance Capability Frameworks (CPA Australia, 2017) <https://www.intheblack.com/~media/intheblack/allfiles/document/pdf-documents/accounting-and-finance-capability-frameworks.pdf?la=en>

CGMA Competency Framework guide: Generate value for long-term success (Chartered Global Management Accountants, 2018) <https://www.cgma.org/content/dam/cgma/resources/tools/downloadabledocuments/cgma-competency-framework-guide.pdf>

Increasing Professionalism in Public Finance Management: A Case Study of the United Kingdom (World Bank, 2016) <https://openknowledge.worldbank.org/bitstream/handle/10986/25276/9781464808043.pdf?sequence=2>

Handbook of International Education Pronouncements (International Education Standards Board, 2017) <https://www.ifac.org/publications-resources/2017-handbook-international-education-pronouncements>

# COMPETENCY FRAMEWORK

1

## Public Sector Accrual Accounting (PSAA) based on International Standards and Good Practice

CORE COMPETENCIES	LEARNING OBJECTIVES
a PSAA conceptual framework	Understand PSAA conceptual framework
b PSAA conceptual framework	Understand the differences between cash basis, accrual basis, and obligation basis accounting and the underlying purpose of each
c Applicable reporting frameworks, concepts and uses	Understand the differences between PSAA, Budget Reporting, and Statistical Reporting
d PSAA conceptual framework	Understand the range of options available in the development of PSAA policies and the potential impact of each option on the financial statements
e PSAA policies and instructions	Understand existing, new, or revised PSAA principles, policies, concepts and instructions
f PSAA policies and instructions	Ability to develop or revise PSAA principles, policies, concepts and instructions
g PSAA conceptual framework	Understand how PSAA may be used as a tool for monitoring liabilities, contingencies, risks and performance
h PSAA conceptual framework	Ability to develop, understand and/or analyze complex estimates and underlying assumptions
i PSAA conceptual framework	Ability to identify, assess, and estimate the impact of contingencies and fiscal risks on the financial statements
j PSAA conceptual framework	Ability to analyze federal legislation and policies and provide management with substantive analysis of the impact on the financial statements
k National financial statements and reports	Understand of the components of the financial statements
l National financial statements and reports	Understand the financial reporting process and be aware of statutory reporting deadlines
m National financial statements and reports	Ability to manage the financial reporting process
n National financial statements and reports	Efficiently retrieve information needed for financial statement preparation
o National financial statements and reports	Ability to read and interpret the financial statements
p National financial statements and reports	Ability to prepare and/or provide guidance on complex technical aspects pertaining to the preparation and presentation of the financial statements
q National financial statements and reports	Prepare and/or analyze narratives, footnotes, and performance measures for financial statements and/or financial reports
r National financial statements and reports	Ability to review financial statements and reports for overall reasonableness and compliance with PSAA
s National financial statements and reports	Identify and develop mechanisms to collect information disclosed in financial statements which may not be readily available through GFMIS
t National financial statements and reports	Understand key financial statement analysis measures and their implication
u National financial statements and reports	Understand, calculate and interpret key financial statement ratios and benchmarking techniques
v National financial statements and reports	Understand contingencies and fiscal risks which may be captured in financial statements prepared using PSAA

\* With respect to area of specialization or Agency/LGU, as applicable  
 \*\* To be determined by implementing entity

	CAPABILITIES	COMPETENCE PROFICIENCY LEVELS							DEVELOPMENTAL ACTIVITIES**	ASSESSMENT METHODS**
		DM	EX	SP	FM	OP	AU	BM		
	T, I		3	3*	3*	2*	3	2		
	T, I	1	3	3	3	2*	3	3		
	T, I	1	2	3*	3	2*	3	3		
	T, I		3	3*	2		3	2		
	T, I, P		3	3*	2	2*	3	2		
	T, I, P		3	3*						
	T, I	3	3	3*	3*	1	3	3		
	T, I, F, B		2	3*	3*	1	3	3		
	T, I, F, B		2	3*	3*		3	3		
	T, I, F, P		3	3*	3*		3	3		
	T, I, F, B	1	3	3	3	1	3	3		
	T, I, P	1	3	3	3	1	3	3		
	T, I, P		3	3*						
	T, I, P		3	3*		2*				
	T, I, F, B	1	3	3	3	1	3	3		
	T, I, F, B		3	3*	3*	1	3	2		
	T, I, F, B		3	3*	3*	1	3	3		
	T, I, B		3	3*	3*		3	2		
	T, I, F		3	3*	3*	1*		2		
	T, I, P	1	3	3	3		3	3		
	T, I, F, P		3	3*	3*		2	3		
	T, I	1	3	3*	3*		3	3		

# COMPETENCY FRAMEWORK

## 2

## Accounting Processes and Procedures

CORE COMPETENCIES	LEARNING OBJECTIVES
a Internal controls	Understand internal control concepts and principles as applicable to PSAA procedures and systems
b Internal controls	Understand and apply internal control policies and guidelines
c Internal controls	Accurately process transactions based on defined policies, systems and procedures with respect to area of operation
d Internal controls	Understand, apply, scrutinize, and recommend improvements to internal control policies and guidelines
e Accounting policies and procedures	Efficiently retrieve, use and analyse information pertinent to daily work
f Accounting policies and procedures	Efficiently retrieve, use and analyse information pertinent to cyclical closing processes with respect to area of operation
g Accounting policies and procedures	Efficiently retrieve through defined mechanisms information which may not be readily available through GFMIS
h Accounting policies and procedures	Understand and assess the impact of PSAA on policies, systems and procedures and provide substantive analysis and recommendations

	CAPABILITIES	COMPETENCE PROFICIENCY LEVELS							DEVELOPMENTAL ACTIVITIES**	ASSESSMENT METHODS**
		DM	EX	SP	FM	OP	AU	BM		
	T, I, F, P	1	3	3	3	2	3	2		
	T, I, F, P		3	3*	3*	3*	3	2		
	T, I, F, P			3*	3*	3*				
	T, I, F, P		2	3*	3*		3	2		
	T, I, F, P			3*		2*		2		
	T, I, F, B			3*		2*				
	T, I, F			3*		2*				
	T, I, F, P		2	3*	3*		3			

# COMPETENCY FRAMEWORK

## 3

## Information Technology

CORE COMPETENCIES	LEARNING OBJECTIVES
a GIFMIS	Understand GIFMIS capabilities, limitations, features and extent of application
b Data management and capture	Understand the nature and extent of stand alone, shadow, or peripheral IT systems used to process, capture, or otherwise record accounting information
c Data management and capture	Understand the nature, information capture, and data flows of complementary IT systems such as Human Resource and Asset Management
d Data management and capture	Understand the nature and use of any interfaces used to transmit data to the GIFMIS
e GIFMIS	Work with IT specialists to develop requirements for automated accounting and financial systems to meet changing requirements and to improve processes



	CAPABILITIES	COMPETENCE PROFICIENCY LEVELS							DEVELOPMENTAL ACTIVITIES**	ASSESSMENT METHODS**
		DM	EX	SP	FM	OP	AU	BM		
	T, I, F, P		2	3*	3*	2*	3	3		
	T, I, F, P		2	3*	3*	2*	3	3		
	T, I, F, P		2	3*	3*	2*	3	3		
	T, I, F, P		2	3*	3*	2*	3	3		
	T, I, F, P		2	3*	3*			2		

# COMPETENCY FRAMEWORK

## 4

## Public Financial Management

CORE COMPETENCIES	LEARNING OBJECTIVES
a Government/agency mission and organizational structure	Understand the agency/organization's structure, mission, functions, and major components
b Government/agency mission and organizational structure	Understand the roles and missions of the central agencies, line ministries and other governmental units and how they interface with each other
c Government/agency mission and organizational structure	Understand the broader country level strategic plan
d PFM concepts	Understand the PFM cycle and the role of financial reporting
e PFM concepts	Understand the various components and requirements of the PFM Reform Strategy and its relevance to overall strategic goals
f Government/agency business practices	<p>Understand government business practices as they relate to the financial system. These may include:</p> <ul style="list-style-type: none"> <li>• Procurement policies and procedures</li> <li>• Property management</li> <li>• Travel</li> <li>• Budget concepts</li> <li>• Cost control</li> <li>• Management controls</li> <li>• Fiscal procedures</li> <li>• Performance measurements</li> <li>• Service delivery</li> <li>• Quality control</li> <li>• Ethics/Financial Stewardship</li> </ul>
g Government/agency budget practices	Understand general budget principles, operations, and procedures
h Government/agency budget practices	Effectively interact with budget personnel to produce financial information to facilitate budget formulation and execution
i Risk Analysis	Understand and capture risks and contingencies through the accounting process
j Performance measurement and analysis	Understand how performance measurement can be integrated into the accounting process and provide input into the development of such measures
k Performance measurement and analysis	Evaluate and advise on efficiency and effectiveness of resources utilization and results accomplishment based on accounting information
l Cost accounting principles and analysis	Understand how cost accounting concepts can be applied through the accounting process and provide input into the development of such measures
m Audit principles and concepts (Internal and external)	Understand the audit process and requirements, including preparation for audits, working with auditors, commenting on audit reports, and developing corrective action plan

	CAPABILITIES	COMPETENCE PROFICIENCY LEVELS							DEVELOPMENTAL ACTIVITIES**	ASSESSMENT METHODS**
		DM	EX	SP	FM	OP	AU	BM		
	B, P, I		2	2	2	1	2	3		
	P, I		2	2	2	1	2	3		
	P, I		2	2	2	1	2	3		
	P, I	1	3	3	3	1	3	3		
	P, I	1	3	2	2	1	3	3		
	P, I		2	3*	3*	3*	3	3		
	P, I		2	2*	2*	2*	2	3		
	P, I		2	3*	3*	2*				
	P, F, I	2	3	3*	3*	1*	3	3		
	P, F, I	2	2	2*	2*	1*	3	3		
	P, F, I		2	2*	3		3	3		
	P, F, I	2	2	2*	2*	1*	3	3		
	P, F, I		2	2*	3*	2*	3	2		

# COMPETENCY FRAMEWORK

5

## Leadership and Communication

CORE COMPETENCIES	LEARNING OBJECTIVES
a Communication	Provide effective written and oral communication with all organizational levels
b Leadership	Demonstrate accountability, integrity and ethical behavior
c Leadership	Demonstrate interpersonal skills to effectively address conflict resolution, influence/negotiate others, manage personnel and promote strategic thinking, team building, vision, and innovation
d Communication	Ability to interpret and explain national financial statements to decision makers and other key stakeholders
e Leadership	Improve organizational efficiency and effectiveness
f Change management	Understand and apply principles of change management
g Leadership	Monitor and evaluate progress of PSAA implementation, and recommend revisions to implementation plan as necessary
h Communication	Liaise and coordinate with parallel PFM reform initiatives within government
i Awareness of external factors	Keep abreast of recent developments in IPSAS, EPSAS, GFS and other relevant reporting frameworks

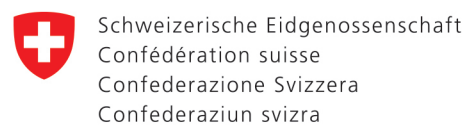
	CAPABILITIES	COMPETENCE PROFICIENCY LEVELS							DEVELOPMENTAL ACTIVITIES**	ASSESSMENT METHODS**
		DM	EX	SP	FM	OP	AU	BM		
	B, P	3	3	2	3	2	3	3		
	A, B	3	3	3	3	3	3	3		
	A, B	3	3	2	3	1	3	3		
	B, T, I		3	3	3		3	3		
	A, B, P		2	3*	3*	2*	3	3		
	A, B, P	2	3	3*	3*	2*	3	3		
	B, T, P, I		3	3*	3*		3	2		
	B, T, P, I		3	3*	3*		2	3		
	B, P		3	3*	2*		3	2		

## THE PULSAR PROGRAM IS

### MANAGED BY:



### CO-FUNDED BY:



Swiss Confederation

Federal Department of Economic Affairs,  
Education and Research EAER  
**State Secretariat for Economic Affairs SECO**