

Certified Defense Financial Manager (CDFM)

Exam Blueprints

(effective September 1, 2018)

Module 1. Resource Management Environment

Module 2. Budget and Cost Analysis

Module 3. Accounting and Finance

CDFM Exam Blueprints

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Module 1. Resource Management Environment

Government Resource Management Environment (30.4%)

This competency area covers knowledge of the government-wide processes involved in obtaining resources necessary to perform the organization's mission.

Knowledge of the formation of the United States of America under the U.S. Constitution

Knowledge of Federal government alignment under the Constitution of the United States

Knowledge of Constitution principles guiding government resource management

Knowledge of the preparation and structure of the federal budget

Knowledge of sources and applications of federal funds

Knowledge of Federal budget terminology

Knowledge of relationship of the defense budget to the federal budget

Knowledge of relationships and checks and balances among branches of the Federal government

Knowledge of the structure of the Federal budget, including sources of revenue

Knowledge of the roles of the President, Congress, the Office of Management and Budget (OMB), Congressional Budget Office, the Department of the Treasury, and other Federal agencies relative to federal level financial management

Knowledge of the purpose of requests for program and budget information

Knowledge of the timing of the budget process at the federal level

Knowledge of the legislative process and timing for legislation

Knowledge of how, why and when Congress makes the Budget Resolution, Authorization Acts and Appropriation Acts and their impact upon the federal budget process and federal agency operations
Knowledge of the timing and processes involved in allocating and managing resources

Knowledge of OMB Circular A-11 (Preparation, Submission, and Execution of the Federal Budget)

Knowledge of key legislation impacting the federal budget

Knowledge of sequestration of federal funds

Manpower Management (12.2%)

This competency area covers knowledge of the processes for estimating manpower requirements for budgetary purposes and reporting manpower numbers to OMB.

Knowledge of the process for determination of peacetime manpower requirements

Knowledge of the process for determination of mobilization manpower requirements

Knowledge of manpower management terminology

Knowledge of laws and statutes related to military manpower management (e.g., 10 USC 12304)

Knowledge of circulars and Regulations related to manpower management (e.g., OMB Circular A-11)

Knowledge of personnel policies as they relate to resource management, manpower rules, regulations, laws, and development of manpower requirements

Knowledge of the processes used in estimating manpower requirements for budgetary purposes, tracking manpower, and reporting manpower in a standard manner as required in OMB guidance

Knowledge of the definition, calculation, and estimation of manpower requirements using the formula for FTE (full time equivalent) for both Full-Time Permanent (FTP) and Other Than Full-Time Permanent (OTFTP) personnel

Knowledge of manpower reporting schedules required by the Office of Management and Budget

Knowledge of the Federal Activity Inventory Reform Act of 1998 regarding commercial activities reporting

Enterprise Risk Management and Internal Controls (20.3%)

This competency area covers knowledge of the identification, evaluation, prioritization, and management of risks to organizations at the enterprise level and the methods used to better ensure federal agencies and programs achieve intended results.

Knowledge of the Federal Manager's Financial Integrity Act of 1982

Knowledge of the Federal Financial Management Improvement Act of 1996

Knowledge of the Committee of Sponsoring Organizations (COSO) and International Organization for Standardization (ISO) Enterprise Risk Management Frameworks

Knowledge of the attributes of an ERM Program

Knowledge of key terminology and tools associated with ERM

Knowledge of the GAO Comptroller General Standards (The Green Book) for internal controls in the Federal Government

Knowledge of internal control deficiencies in financial reporting and general internal controls, reportable conditions and material weaknesses

Knowledge of applicable Federal Government and Department of Defense (DoD) management control guidance and regulations

Knowledge of OMB Circulars and related to internal controls (e.g., OMB Circular A-123)

Fiscal Law (37.1%)

This competency area covers knowledge of the constitutional authority for the obligation and expenditure of funds, the Anti-Deficiency Act, other legal authorities and prohibitions governing purpose and timing of federal funds, the use of funds under a continuing resolution, and the responsibilities of an accountable officer.

Knowledge of fiscal laws and regulations

Knowledge of fiscal Law terminology

Knowledge of constitutional authorities to obligate and expend funds

Knowledge of significant statutory authorities impacting fiscal law and the use of federal funds

Knowledge of congressional authorization and appropriation acts including their inter-relationship and respective roles

Knowledge of the appropriation life cycle, and purpose and time limitations

Knowledge of funding flow, apportionment, allotment, sub-allotment, commitment, obligation and outlay

Knowledge of Federal agency authorities (e.g., OMB, GAO Treasury, DFAS authorities associated with fiscal law)

Knowledge of Applicable Comptroller General decisions and advance decisions by SECDEF

Knowledge of the availability of appropriations (purpose, time and amount)

Knowledge of the illegal augmentation of funds

Knowledge of revolving fund financing of businesslike activities and management

Knowledge of reprogramming and transfer of funds

Knowledge of continuing resolutions definition, applicability, scope, similarities and differences between CRAs and regular appropriations

Knowledge of Anti-Deficiency Act provisions, reporting and notification, and penalties

Knowledge of illegal and Improper Payments, pecuniary liability and relief for improper payments and physical loss of funds

Knowledge of fund certifications and certifying officers

Knowledge of the augmentation of appropriated fund by a federal agency

Module 2. Budget and Cost Analysis

Defense Budget Process (33.6%)

This competency area covers knowledge of the Planning, Programming, Budgeting and Execution (PPBE) process used by DoD to allocate scarce resources and budget execution which occurs after Congress appropriates funds.

Knowledge of the history and evolution of DoD and the PPBE process

Knowledge of the DoD Planning, Programming, Budget and Execution system (PPBE)

Knowledge of national and DoD strategic guidance

Knowledge of DoD budget formulation, review and execution

Knowledge of OMB circulars and DoD guidance related to policy, processes, and requirements involved in the application of the Federal budget process (e.g., OMB Circular A-11, DoD Financial Management Regulation) to achieve a balanced DoD budget estimate

Knowledge of the relationships among and use of appropriations and funds, status of funds execution, reimbursable and support agreements

Knowledge of the flow of funds

Knowledge of the DoD programming process

Knowledge of terminology and key products and documents produced during the PPBE process

Knowledge of the role of key officials in PPBE

Knowledge of the roles of the Joint Chiefs of Staff and Combatant Commands in PPBE

Knowledge of the prioritization process in PPBE

Knowledge of the Resource Allocation Process

Knowledge of funding policies and exceptions

Knowledge of the appropriation life cycle and impact on availability of funds

Knowledge of the preparation of budget estimates based on type of appropriation

Knowledge of the stages of the flow of funds and budget execution at various command levels (e.g., headquarters operating levels)

Knowledge of control mechanisms (e.g., authorizations, appropriations, treasury warrants)

Knowledge of budget execution by type of contractual payment

Knowledge of the apportionment and re-apportionment process

Knowledge of intra-agency, inter-agency, inter-service and reimbursable agreements

Knowledge of working capital funds

Knowledge of reprogramming and transfer of funds

Knowledge of miscellaneous sources of funds

Cost and Economic Analysis (14.4%)

This competency area covers knowledge of the processes and techniques used by DoD to provide individual capabilities required to fill gaps in the military's overall warfighting capability.

Knowledge of DoD decision support systems

Knowledge of cost analysis policies and procedures

Knowledge of the DoD acquisition life cycle

Knowledge of the application of cost and economic analytical techniques

Knowledge of assembling and organizing data, statistical methods, and cost estimating techniques

Knowledge of benefit analysis (including payback, return on investment and present value)

Knowledge of terminology surrounding various measures of acquisition cost such as procurement cost and life cycle cost

Knowledge of DoD acquisition categories

Knowledge of life cycle management policies related to defense acquisition systems

Knowledge of Earned Value Management goals and processes

Strategic Planning and Org Performance Management (17.1%)

This competency area covers knowledge of the requirements for and the development of Agency Strategic Plans; analysis of strengths, weaknesses, opportunities, and threats; alignment of organizational goals, objectives, and initiatives, as well as use of organizational performance metrics.

Knowledge of the Government Management Reform Act of 1994

Knowledge of the Government Performance and Results Act (GPRA) of 1993 and GPRA Modernization Act of 2010

Knowledge of key terminology and definitions of Strategic Planning and Organizational Performance Management

Knowledge of the concepts of business process reengineering and process improvement (e.g., Lean 6 Sigma)

Knowledge of Enterprise Resource Planning (ERP) systems

Knowledge of the Digital Accountability and Transparency Act of 2014 (DATA Act)

Knowledge of the management, analysis, and security of large data sets (big data)

Fiscal Law (34.9%)

This competency area covers knowledge of the constitutional authority for the obligation and expenditure of funds, the Anti-Deficiency Act, other legal authorities and prohibitions governing purpose and timing of federal funds, the use of funds under a continuing resolution, and the responsibilities of an accountable officer.

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Module 3. Accounting and Finance

Accounting (25.3%)

This competency area covers knowledge of information, laws, and requirements regarding financial reporting and accounting for appropriations, fixed assets, payables, receivables, disbursements, and cost.

Knowledge of basic accounting terms and functions

Knowledge of the constitutional and statutory basis for federal accounting

Knowledge of Federal Government accounting framework, chart of accounts, terminology and concepts

Knowledge of government-wide and DoD Financial Statements

Knowledge of managerial cost accounting procedures designed to capture total cost

Knowledge of Federal Accounting Standards, Federal Accounting Concepts, and Generally Accepted Accounting Principles (GAAP)

Knowledge of the types of government funds and those used by DoD

Knowledge of financial statement analysis tools (financial ratios)

Accounting and finance practices and procedures for general funds, working capital funds and non-appropriated funds including internal controls

Knowledge of the Chief Financial Officers Act of 1990

Knowledge of the Office of Management and Budget (OMB) form and content guidance for preparation of financial statements

Knowledge of the Government Management Reform Act of 1994

Knowledge of the Federal Financial Management Improvement Act of 1996

Knowledge of the pronouncements of various government standards-setting organizations (OMB, GAO, FASAB, FASB, GASB, JFMIP)

Knowledge of special accounting situations, selected asset accounts and accounting for property, plant and equipment

Knowledge of the DoD accounting policy and procedures

Knowledge of DoD accounting and finance reports at different organizational levels

Knowledge of the United States Standard General Ledger

Knowledge of budgetary accounting requirements and reporting

Knowledge of Proprietary Accounting requirements and reporting

Knowledge of Managerial Accounting requirements and reporting

Finance (18.1%)

This competency area covers knowledge of DoD responsibilities, processes, and requirements, including safeguarding and disbursement of public funds, military and civilian pay, contract pay, travel pay, and management of debt.

Knowledge of finance laws and regulations

Knowledge of policy and procedures concerning safeguarding of assets

Knowledge of the major functions of finance

Knowledge of military and civilian pay and allowances and procedures

Knowledge of travel pay policy and procedures

Knowledge of contract pay policy and procedures

Knowledge of Prompt Payment Act policies and procedures

Knowledge of debt management policy and procedures

Knowledge of certifying policies and functions

Knowledge of disbursing and collections policies and functions

Knowledge of business practices and government policies and procedures governing military and civilian pay, travel, contract and vendor pay, disbursing and debt management

Knowledge of internal controls in the payment process at installations, finance organizations, and disbursing offices

Knowledge of the roles, responsibilities, and personal liability of DoD accountable officials Process for entitling and paying entitlements

Knowledge of the process for entitling and paying entitlements

Knowledge of the roles and responsibilities of DoD disbursing officials and the U.S. Treasury as related to the discharge of fiduciary and pecuniary responsibilities

Knowledge of the role of emerging technologies in paying and accounting for entitlements

Auditing (25.4%)

This competency area covers knowledge of the legal requirement for DoD to successfully pass a financial audit, the procedure by which DoD prepares for financial and performance audits, attestation engagements, audit standards, and the audit process.

Knowledge of auditing laws and regulations

Knowledge of Federal financial audit requirements

Knowledge of requirements for and types of government audits (financial and performance)

Knowledge of government auditing standards

Knowledge of the Comptroller Generally Accepted Government Auditing Standards (GAO Yellow Book)

Knowledge of DoD audit policies and procedures

Knowledge of the role of the Department of Defense Inspector General and other DoD audit organizations

Knowledge of the DoD Financial Improvement and Audit Readiness (FIAR) Program

Knowledge of audit documentation, field work standards, and reporting standards

Knowledge of the audit planning process

Knowledge of the three phases of an audit

Knowledge of the content and purpose of an audit report for a financial audit and a program audit

Knowledge of the requirements and constraints on non-audit services performed by audit organizations

Fiscal Law (31.2%)

This competency area covers knowledge of the constitutional authority for the obligation and expenditure of funds, the Anti-Deficiency Act, other legal authorities and prohibitions governing purpose and timing of federal funds, the use of funds under a continuing resolution, and the responsibilities of an accountable officer.

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