

**POSITION DESCRIPTION
COVER SHEET**

REASON FOR THIS POSITION		
1. NEW <input checked="" type="checkbox"/>	2. IDENTICAL ADDITION TO THE ESTABLISHED PD NUMBER <input type="checkbox"/> NHQBO12	3. REPLACES PD NUMBER

RECOMMENDED			
4. TITLE BUDGET OFFICER	5. PAY PLAN GS	6. SERIES 0560	7. GRADE 12
8. WORKING TITLE (Optional) BUDGET OFFICER		9. INCUMBENT (Optional)	

OFFICIAL						
10. TITLE BUDGET OFFICER						
11. PP GS	12. SERIES 0560	13. FUNC	14. GRADE 12	15. DATE Month Day Year		16. I/A <input type="checkbox"/> Yes <input type="checkbox"/> No
						17. CLASSIFIER

8. ORGANIZATIONAL STRUCTURE (Agency/Bureau)			
1st	Natural Resources Conservation Service		5th
2nd	State Conservationist		6th
3rd	State Administrative Officer		7th
4th			8th

SUPERVISOR'S CERTIFICATION			
I certify that this is an accurate statement of the major duties and responsibilities of the position and its organizational relationships and that the position is necessary to carry out Government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds and that false or misleading statements may constitute violations of such statute or their implementing regulations.			
19. SUPERVISOR'S SIGNATURE		20. DATE	22. SECOND LEVEL SUPERVISOR'S SIGNATURE
21. SUPERVISOR'S NAME AND TITLE		23. DATE	
		24. SECOND LEVEL SUPERVISOR'S NAME AND TITLE	

FACTOR EVALUATION SYSTEM					
FACTOR	25. FLD/BMK	26. POINTS	FACTOR	25. FLD/BMK	26. POINTS
1. Knowledge Required	FL 1-7	1250	6. Personal Contacts	FL 6-3	
2. Supervisory Controls	FL 2-4	450	7. Purpose of Contacts	FL 7-C	180
3. Guidelines	FL 3-4	450	8. Physical Demands	FL 8-2	5
4. Complexity	FL 4-4	225	9. Work Environment	FL 9-2	5
5. Scope and Effect	FL 5-4	225	TOTAL POINTS		2790
GRADE					GS 12

CLASSIFICATION CERTIFICATION	
I certify that this position has been classified as required by Title 5, US Code, in conformance with standards published by the OPM or, if no published standard applies directly, consistently with the most applicable published standards.	
29. SIGNATURE 	30. DATE 03/10/2008

31. NAME AND TITLE
Darlene Locke, Human Resources Specialist, Employment and Classification Team, Washington, D.C.

32. REMARKS:	33. OPM CERTIFICATION NUMBER

**REFERENCES: JFS PROFESSIONAL & ADMIN WORK ACCOUNTING & BUDGET GROUP, DATED DEC 2000
FLSA - EXEMPT**

MASTER RECORD/INDIVIDUAL POSITION DATA

THIS SIDE TO BE COMPLETED BY THE CLASSIFIER

A. KEY DATA					
1. FUNCTION (1)	2. DEPT CD. /AGCY-BUR-CD. (4) AG 16	3. SON (4)	4. MR. NO. (6)	5. GRADE (2)	6. IP NO. (8)

B. MASTER RECORD					
1. PAY PLAN (2) GS	2. OCC. SERIES (4)	3. OCC. FUNC. CD. (2)	4. OFF. TITLE CD. (5)	5. OFFICIAL TITLE (38)	
6. HQ. FLD. CD. (1) 1 = HQ 2 = FLD	7. SUP. CD. (1) 1 = Sup. SGE 3 = Mgr. SGE 4 = Sup. CSRA	5 = Mgmt. CSRA 6 = Leader LGEG 8 = All Others	8. CLASS STD. CD. (1) X = New Standard Applied Blank = NA	9. INTERDIS. CD. (1) N = No Y = Interdis	10. DT CLASS (6) MO DAY YEAR
11. EARLY RET. CD. (1) 1 = Primary 2 = Secondary 3 = Foreign Svc. Blank = NA	12. INACT/ACT (1) I = Inactive A = Active	13. DT. ABOL. (6) MO DAY YEAR	14. DT. INACT/REACT (6) MO DAY YEAR	15. AGENCY USE (10)	
16. INTERDISCIPLINARY SERIES (40) (4) Per Block					
17. INTERDISCIPLINARY TITLE CODE (50) (5) Per Block					

C. INDIVIDUAL POSITION					
1. FLSA CD. (1) E = Exempt N = Nonexempt	2. FIN. DIS. REQ. (1) 0 = None 1 = CD 219 2 = CD 220 3 = SF 278 4 = AD 392 5 = SF 849	3. POS. SCHED. (1) A = Sched A B = Sched B C = Sched C	4. POS. SENS. (1) 0 = Excepted but not A,B,C 1 = Noncritical 2 = Critical Sense	5. COMP. LEV. (4)	
6. WK. TITLE CODE (4)		7. WK. TITLE (38)			
8. ORG. STR. CODE (18) 1st 2nd 3rd 4th 5th 6th 7th 8th					9. VAC REV CODE (1) 0 = Position Action No Vacancy A = No Change B = Lower Grade C = Higher Grade D = Different title and/or series E = New Position/New FTE
10. TARGET GD.	11. LANG. REQ. (2)	12. PROJ. DTY. IND. (1) Blank = NA Y = Yes	13. DUTY STATION (9) State (2) City (4) County (3)	14. BUS. CD. (4)	15. DT. LST. AUDIT (6) MO DAY YEAR
16. PAS. IND. (1) Blank=NA 1 = PAS			17. DATE EST. MO DAY YEAR		18. GD. BASIS. IND (1) 1 = Rev. when vacant 2 = Impact of Person 3 = Sup./SGEG 4 = Sup./Program 5 = RGE 6 = Policy Analysis G E G 7 = Equipment Devel. Guide 8 = Agency Use 9 = Agency Use ALPHAS = Agency Use
19. DT.REQ. REC. (6) MO DAY YEAR			20. NTE. DT. (6) MO DAY YEAR		21. POS.ST. BUD (1) Y = Perm N = Other
22. MAIN. REV./CLASS.ACT. CD. (2) (1st Digit = Activity and 2nd Digit = Results)					
Normal Act 1 = Desk Audit 2 = Sup. Audit 3 = Paper Rev. 4 = PME/Activity Rev.		Maintenance Review Act 5 = Desk Audit 6 = Sup. Audit 7 = Paper Rev. 8 = Panel Rev.		Results 1 = No Action Req. 2 = Minor PD Change 3 = New PD Req. 4 = Title Change 5 = Series Change 6 = Pos. Upgrade 7 = Pos. Downgrade 8 = New Pos. 9 = Other	
23. DATE EMP. ASGN. (6) MO DAY YEAR		24. DATE ABOL. (6) MO DAY YEAR		25. INACT/ACT(1) I = Inact. A = Act.	26. DATE INACT/REACT (6) MO DAY YEAR
27. ACCTG. STAT. (4)				28. INT. ASGN. SER. (4)	29. AGENCY USE (8)
30. CLASSIFIER'S SIGNATURE					31. DATE
32. REMARKS					

STANDARD POSITION DESCRIPTION

Official Title: Budget Officer
Working Title: Budget Officer
Classification: GS-560-12
Location: State Offices

Date: 03/10/08
Classified By: NHQ
Number: NHQBO12

Note: This is a standard position description and can not be modified without approval from the Human Resources Management Divisions, Employment & Classification Team.

INTRODUCTION

This position is located on the Management Staff of the Natural Resources Conservation Service State Office. The incumbent serves as Budget Officer responsible for supervising the financial management staff and providing leadership and assistance to the State Administrative Officer (SAO), State Conservationist, and other staff managers in implementing and evaluating financial management policies and procedures to meet operational needs for the State. Incumbent performs a wide range of accounting, fiscal, and budgetary duties in administering NRCS financial activities. Incumbent is responsible for the state NRCS budget operations covering both appropriated and reimbursable funds. Incumbent performs the following to support the programs and government employees and contract employees of NRCS in the state.

MAJOR DUTIES

1. Budget Formulation (30%)

a. Budget formulation is performed at the beginning of each Fiscal Year from data gathered from management requests, state conservationist, and historical data. Budget Officer formulates budget estimates on costs based on historical data, questionnaires submitted to program managers to develop an operating budget. When budgetary requests are received, will formulate (compile), analyze for legality, need, and funding source based on a balanced budget.

b. Serves as an appointed agency certifying officer. Incumbent is delegated unlimited and independent authority to authorize payments from agency funds. Ensures funds are used for the intent provided by law and within the allowances received to prevent violation of the Anti-Deficiency Act and the Impoundment Control Act of 1974. Payment authorizations are subject only to General Accounting Office (GAO) post audit review. Incumbent is held personally liable to the Government for wrongful payments and may seek independent advance payment decisions from the Comptroller General.

c. Reviews and edits budget requests submitted by program managers to ensure that they conform to NRCS, department, OMB, and Congressional requirements. Incumbent analyzes estimates to identify imbalances among program areas, to eliminate duplication of administrative functions, and to reconcile estimates with current levels of expenditures and anticipated changes in programs and/or staffing levels. Performs an in—depth, rigorous analysis of budget requests by employing techniques such as cost—benefit analysis, program trade—offs and exploring

alternative methods of funding. Writes and/or edits statements justifying and supporting the funding requests of program managers for submissions to the State Conservationist and National Headquarters.

d. Serves as a liaison between program managers and their representatives, the financial management section, and other staff offices connected with the budget process (e.g., personnel, administrative services, and contracting). Administers the application of the basic tenets of appropriation law and related decisions to federal payments and processes; provides advice to employees and management on financial procedures and internal controls to follow for travel, payroll processing, budget requests, staffing plans, travel, office supplies, collection and other payment processes; and researches and resolve difficult fiscal questions.

2. Administration/Presentation (30%)

a. Provides guidance to other NRCS employees on legal and procedural aspects of financial management work with engineers, government representatives, contracting officers, sponsors, state office managers and Assistant State Conservationist - Field Operations (ASTC-FO). Incumbent is responsible for overall budgetary and financial management administration.

b. Prepares a variety of reports covering the status of funds, expenses, and obligations; documents the offset of expenses in accordance with the State plan of operations. Advises supervisor and program managers on the status and availability of funds in different budget accounts and all aspects of the budget process which apply to their specific programs. Attends the staff meetings to provide advice, answer questions, and ensure that all financial issues, transactions, and implications are proper and legal

c. Provides accounting support for the State. Uses the Foundation Financial Information System (FF15) NRCS automated System to retrieve data showing fund status for State program managers in a timely, accurate, and meaningful fashion. Incumbent uses the automated system to the fullest practical extent to minimize the maintenance of manual records while providing a wide range of available accounting and financial information.

d. Oversees the recording, validating, and adjusting of data in the agency System. The Budget Officer assures that data entered into the system by State personnel or through batch interfaces by the NCCCKC, National Finance Center (NFC), and NRCS National Headquarters are accurate, appropriate, timely, and complete. Assures that any needed corrections are isolated and corrective actions are taken.

e. Ensures NRCS property is properly classified in the accounting system so that the feeder system interfaces correct data to the NFC PROP system.

3. Budget Execution (25%)

a. Budget execution of the operating budget is formulated within allowances received from National Headquarters. Must analyze budget data and prepare reports and recommendations to effectively execute the large budget (\$ 150-250 million) with numerous and varied funds for the state. Ensures budget guidance and regulations are kept up-to-date. Incumbent prepares budget and accounting reports to provide guidance to management and program managers. The Budget Officer provides continual input and analysis of operating budget to the State Conservationist so that the operating budget is effectively managed and executed during the fiscal year within allowances received.

b. Based on plans provided by management, the Budget Officer keeps constant watch to see when items are accomplished. When budgetary items are not accomplished in the established goals and objectives of the annual work plan, will work with management on alternative plan for accomplishing the goals.

c. The Budget Officer has authority to approve fund availability and to certify all payments. Responsible for reviewing unliquidated obligations; reconciling contracts; managing reimbursable orders; analyzing reports; providing training to personnel outside the section on financial responsibilities; and assisting fund managers on the proper use of funds. Verifies costs by AD-700's, historical data and by oral inquires. Approves funding and certifies payments.

d. Examines the accuracy, legality, compliance with regulations, and justifications, of vouchers, invoices, claims, the other requests for payment for (1) goods and services provided to or by the Government; (2) satisfaction of breach of contract or default in fulfilling contractual obligations; and, (3) reimbursement of expenditures made for travel, labor, transportation, and relocation entitlements.

e. Monitors costs associated with the staffing and average grade control programs. Based upon analysis of pertinent budget considerations s(e.g., costs, funding limitations, and employee turnover) recommends the establishment and adjustment of personnel staffing ceilings, employment targets, and average grade controls.

4. Supervision (15%)

a. Responsible for supervision of federal employees located in the Financial Management staff consisting of GS-560, GS-561, GS-540. Ensures quality and quantity of work, reviews work of subordinates and accepts, revises, or reject work. Sets performance standards and evaluates performance for subordinates. Interviews and determines selection from available candidates. Resolves complaints and grievances and takes appropriate action as necessary. Reviews job descriptions for accuracy. Initiates or participates in review and improvement of work methods.

b. Develops training plans to ensure personnel are adequately qualified to perform assigned tasks and to ensure personnel are provided the opportunity to develop their skills to optimum level. The Budget Officer makes recommendations to provide a balanced representation of minority and women employees in the subordinate work force. Ensures that fairness prevails in making employee selections; assigned work; recognizing achievements and rewarding performance; arranging training; and in other personnel management matters.

5. Equal Employment Opportunity and Civil Rights

a. Provides leadership and guidance for the understanding and application of personnel rules and regulations as they apply to the Equal Employment Opportunity and Affirmative Employment Programs to ensure their integration into recruitment, hiring, promotion, training, career development (including varied work assignments, details, and special developmental assignments), separations, grievances and other personnel actions. The incumbent emphasizes meeting the objectives of equal opportunity and affirmative employment plans and requirements. The incumbent that these functions are carried out without regard to race, color, national origin, religion, sex, age or physical or mental handicap.

b. Provides leadership and guidance in the design, development, and maintenance of administrative procedures to assure that delivery of NRCS programs and services are carried out without regard to race, color, national origin, religion, sex, age, or handicap. Reviews the implementation of civil rights policies to determine that they are translated into appropriate actions consistent with annual plans of operation in all units under their supervision, as well as by recipients.

Performs other duties as assigned.

CONDITION OF EMPLOYMENT – Must possess and maintain a valid state motor vehicle operator's license for the type of vehicle(s) operated to perform the duties of this position. This may require the operation of a motor vehicle in both public and private roads during daylight hours and occasionally after dark.

COMP LEVEL – (Designated By State)

FACTOR EVALUATION

1. KNOWLEDGE REQUIRED BY THE POSITION - LEVEL 1-7 - (1250 POINTS)

a. Comprehensive and detailed knowledge and understanding of federal accounting policies, procedures, generally accepted accounting practices as they relate to NRCS, and regulations issued by the NHQ Financial Management Division, the USDA, and various oversight agencies such as GAO, OMB, and Treasury to assure that accounting information, monthly accruals, and formal reporting conforms to requirements, guidelines, and financial objectives.

b. Knowledge of NRCS appropriation, financial project, and accounting classification structure and the procedures used by NRCS and NFC to accommodate this structure within the formal accounting system.

c. Knowledge of the relationship between NRCS, NFC, and the NCKC as it relates to structure and operation of NRCS accounting to assure accurate, timely, and meaningful accounting information for management purposes.

d. Working knowledge of automated accounting systems to assure that the state fully uses the potential available within the current accounting system and to help promote an efficient financial management program within the state. Ability to project new uses or potential uses within the state to other states or nationwide use to help NHQ managers improve and enhance the overall system.

e. Ability to develop, carry out and communicate accounting information to top state managers in a clear, concise, and meaningful way. This may often requires skill in translating detailed or summarized data maintained in a specialized way to more generic terms or developing alternative courses of budgetary administrative actions.

f. Knowledge of the accounting system sufficient to follow individual funds and specific monies from initiation through expenditure stages in order to trace discrepancies in the system. An understanding of the interrelationship between appropriations and the various control accounts and subsidiary accounts maintained.

g. Knowledge of the automated system, the mechanized fiscal account code structure, and of the procedures in maintaining the system in sufficient depth to be able to recommend procedural changes.

h. Comprehensive and detailed knowledge and understanding of governing budgetary policies, precedent setting decisions, procedures, and regulations issued by the NHQ Financial Management Division, the USDA, and various oversight agencies such as OMB and GAO, to assure that budget forecasts, estimates, and submissions conform to requirements, guidelines, and financial objectives.

i. Skill in identifying and analyzing cost-benefit relationships between the state's budget and administrative programs (e.g., staffing plans, travel, overtime, salaries, and related expenses) to develop multi-year budget plans and forecasts).

j. Expert knowledge of fiscal policies, travel procedures, and appropriation law to authorize federal payments or authorize entitlement actions which lead to such payments and provide advice and counsel on propriety of proposed actions to both management and other employees of the organization.

2. SUPERVISORY CONTROLS - LEVEL 2-4 (450 POINTS)

a. Works under the general supervision of the State Administrative Officer (SAO) or his/her designee. Work is assigned on a long-term basis (i.e., for a period in excess of one year) with responsibility for planning and carrying out the formulation and execution phases of budget administration. Special projects are assigned throughout the fiscal year (FY). The employee exercises considerable independence, judgment, and discretion in planning and carrying out the two phases of the budgetary process-affecting programs and activities in the state, and negotiating with program managers and the STC about recommendations for budgetary actions involving the obligation or expenditure of millions of dollars. Authorizes federal payments

independent of supervisor and subject only to GAO post audit.

b. Work customarily receives no review while in progress, but upon completion, work is given a cursory review for compliance with NRCS policies and objectives. Deadlines for completion of special projects (e.g., analysis of cost-benefit trade-offs in employment and overtime practices) are mutually agreed upon through discussion with the supervisor. Activities such as providing recommendations to program managers and top state staff and transferring funds between accounts and/or object classes within established funding limits are accomplished without reference to the supervisor. Controversial funding actions which would cause significant changes in levels of spending, management services, or numbers of positions and employees require the prior approval of the supervisor. Analytical processes used in arriving at recommendations to managers are usually not reviewed, unless such actions represent the application of new methods.

3. GUIDELINES - LEVEL 3-4 (450 POINTS)

Guidelines regularly used in the work consist of agency, departmental, and oversight agencies' manuals, policies, regulations, and other issuance's which cover the accounting, budget, and fiscal processes. Also included are supplemental policies formulated by the state. The incumbent exercises judgment in locating appropriate guides or procedures and in interpreting and applying such guidance and procedures. Work also involves the use of judgment in developing supplemental guidance and instructions to program managers at field locations on the preparation and submission of budget estimates and requests, and on the use of stabilized billing rates. Supplements are needed because available NRCS guidelines do not cover all of the kinds of fund transactions and methods and sources of funding encountered within the state.

4. COMPLEXITY - LEVEL 4-4 (225 POINTS)

a. Prepares and advises program managers on the preparation of detailed budget estimates, justification statements, and budget execution plans for substantive programs of the state. Compiles cost figures to be used in forecasting funding needs and monitors the rates of obligation and expenditure of funds in the annual budget. Fills out a variety of unrelated budgetary forms, documents, and reports required in connection with the state's budget program. The Budget Officer provides advice and recommendations to STC and staff officials on matters such as the distribution of allotments and availability of budgetary funds for program purposes.

b. Work involves the consideration of legal and regulatory constraints in the authorizing of expenses, entitlements or paying bills, including establishing the basis for fund charges for all items of expense, the development of the organization's entire budget plan, the tracking and revision of that plan, and the recording and reporting of accounting transactions.

c. Coordinates the budget estimates with the statewide plan of operations. Interfaces extensively with management and provides guidance on budget and fiscal matters. Incumbent prepares a variety of analyses and reports on budget status and financial activities and recommends action for management on changes or corrective actions needed based on such analyses and reports.

Work frequently involves making decisions and recommendations concerning the technical treatment of budgetary data under conditions of high uncertainty and time pressure (e.g., conflicting policies, regulations, deadlines, and program and budgetary objectives).

d. Work involves adept use of the agency accounting system for critical problem-solving situations, such as evaluation of fund status and finding solutions to complex questions about the validity of obligation funded from the state's program allowances.

5. SCOPE AND EFFECT - LEVEL 5-4 (225 POINTS)

a. The purpose of analytical and administrative financial work performed by the incumbent is to: accurately forecast and document the state's need for funds to meet its annual and long range personnel salary and expense costs. The incumbent has the responsibility to promote effectiveness and efficiency within the state by assuring that funds in the budget are being used on a timely basis where needed to accomplish the stated management goals and objectives. Reviews the obligation and expenditures of funds to assure that funds for administrative purpose are used in accordance with all governing laws (e.g., the Anti-Deficiency Act and the Impoundment Control Act), and agency policies and regulations. The Budget Officer provides advice on all aspects of the formulation of the administrative and management budget to program managers responsible for conducting a variety of important national programs.

b. The incumbent is to exercise funding controls over the number, average grade level, and costs of positions within the state. Work performed affects the funds available for the recruitment, retention, pay and benefits of NRCS personnel and delivery of administrative and management services within the state. Work indirectly affects the timely performance of NRCS regulatory activities and the delivery of NRCS services to the public. Work also contributes to the cost-effective use of federal funds by assuring that funds are neither over nor under-obligated, and that monies are obligated and spent on a timely basis in accordance with the purposes for which they were allotted by NHQ.

6. & 7. PERSONAL CONTACTS AND PURPOSE - LEVEL 3-C (180 POINTS)

a. Personal Contacts - Contacts are with the STC, program managers, supervisors, personnel specialists, administrative services specialists, contract specialists, and subject-matter experts throughout the state and field activities. Contacts with NHQ are usually with the Financial Management Division Staff. Contacts outside the agency include subject-matter experts in state and local government, NFC, vendors, and contractors. Personal contacts often take place in formal conference settings during the course of review and approval of the state's budget.

b. Purpose of Contacts - Contacts with agency program managers are for the purpose of obtaining compliance with established budget policies and regulations and/or persuading managers to follow recommended courses of action concerning the use of funds in the budget. As an advisor to the STC and program managers, persuades them to reduce their levels of spending, program operations, number of employees, or changes program plans so that funds may be used to greater benefit in other areas.

8. PHYSICAL DEMANDS - LEVEL 8-1 (5 POINTS)

The work is sedentary, being performed for the most part in an office or conference room while seated at a desk or table. Some field travel assignments are required. Some effort is used in carrying books, files, documents, records, and suitcases for short distances.

9. WORK ENVIRONMENT - LEVEL 9-1 (5 POINTS)

Work is performed in a normal office setting. The incumbent observes normal safety precautions when traveling away from the work site to visit other offices in field locations.

Total 2,790 = Range (2755-3150) = GS-12

This position is determined to be exempt from the provisions in the FLSA as defined in 5CFR 551.