

Budget Officer - GS-560-12

REASON FOR THIS POSITION				POSITION DESCRIPTION COVER SHEET				
<input type="checkbox"/> 1. NEW	<input type="checkbox"/> 2. IDENTICAL ADDITION TO THE ESTABLISHED PD NUMBER	<input type="checkbox"/> 3. REPLACES PD NUMBER						
RECOMMENDED								
4. TITLE Budget Officer					5. PAY PLAN GS	6. SERIES 0560	7. GRADE 12	
8. WORKING TITLE (Optional)				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 Kayla D. Ascher	
18. ORGANIZATIONAL STRUCTURE (Agency/Bureau)								
1st Natural Resources Conservation Service				5th				
2nd KS State Conservationists Off				6th				
3rd Management Staff				7th				
4th Salina 760 S Broadway				8th				
SUPERVISOR'S CERTIFICATION								
I certify that this is an accurate statement of the major duties and responsibilities of the position and its organizational relationship 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			23. DATE
21. SUPERVISOR'S NAME AND TITLE Grace N. McGrath State Administrative Officer				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	Level 1-7	1,250	6. Personal Contacts	Level 6-3	60			
2. Supervisory Controls	Level 2-4	450	7. Purpose of Contacts	Level 7-3	120			
3. Guidelines	Level 3-4	450	8. Physical Demands	Level 8-1	5			
4. Complexity	Level 4-4	225	9. Work Environment	Level 9-1	5			
5. Scope and Effect	Level 5-4	225	27. TOTAL POINTS ▶			27.	2,790	
						28. GRADE ▶	28. 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				
31. NAME AND TITLE Jane Medina, Human Resources Manager								
32. REMARKS This position is determined to be EXEMPT from the provisions of FLSA based on the ADMINISTRATIVE Exemption criteria.						33. OPM CERTIFICATION NUMBER		

MASTER RECORD/INDIVIDUAL POSITION DATA

THIS SIDE TO BE COMPLETED BY THE CLASSIFIER

A. KEY DATA					
1. FUNCTION (1) A/C/D/I/R	2. DEPT. CD./AGCY-BUR-CD. (4) AG 16	3. SON (4) 5275	4. MR. NO. (6) 022223	5. GRADE (2) 12	6. IP NO. (8)

B. MASTER RECORD										
1. PAY PLAN (2) GS	2. OCC. SER. (4) 0560	3. OCC. FUNC. CD. (2)	4. OFF. TITLE CD. (5) 0003	5. OFF. TITLE (38) Budg Offcr						
6. HQ. FLD. CD. (1) 1 = HQ 2 = FLD	7. SUP. CD. (1) 4	1 = Sup. SGEG 3 = Mgr. SGEG 4 = Sup. CSRA		5 = Mgmt. CSRA 6 = Leader LGEG 8 = All Others		8. CLASS. STD. CD. (1) X = New Std. Applied Blank = NA	9. INTERDIS. CD. (1) N = No Y = Interdis	10. DT. CLASS (6) MO DAY YEAR 11/04/99		
11. EARLY RET. CD. (1) 1 = Primary 2 = Secondary		3 = Foreign Svc. Blank = NA		12. INACT / ACT (1) 1 = Inactive A = Active		13. DT. ABOL. (6) MO DAY YEAR		14. DT. INACT / REACT (6) MO DAY YEAR		15. AGCY. USE (10)
16. INTERDIS. SER. (40)										
(4) (4) (4) (4) (4) (4) (4) (4) (4) (4)										
17. INTERDIS. TITLE CD. (50)										
(5) (5) (5) (5) (5) (5) (5) (5) (5) (5)										

C. INDIVIDUAL POSITION															
1. FLSA CD. (1) E = Exempt N = Nonexempt		2. FIN. DIS. REQ. (1) 0Y			3. POS. SCHED. (1) A = Sched A B = Sched B C = Sched C			4. POS. SENS. (1) 1N		5. COMP. LEV. (4) 0560					
6. WK. TITLE CD. (4)		7. WK. TITLE (38) sup: 90094581													
8. ORG. STR. CD. (18) 1st 2nd 3rd 4th 5th 6th 7th 8th 917813								9. VAC. REV. CD. (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. (2)		11. LANG. REQ. (2)		12. PROJ. DTY. IND. (1) Blank = N/A Y = Yes		13. DUTY STATION (8) State (2) City (4) County (3) 20 4900 169		14. BUS. CD. (4) 8888		15. DT. LST. AUDIT (6) MO DAY YEAR		16. PAS. IND. (1) Blank = N/A 1 = PAS		17. DATE EST. (6) MO DAY YEAR	
18. GD. BASIS. IND. (1) 1 = Rev. when vacant 2 = Impact of Person 3 = Sup. / SGEG 4 = Sup. / Program 5 = RGEG 6 = Policy Analysis 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. MAINT. 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. DT. EMP. ASN. (6) MO DAY YEAR			24. DT. ABOL. (6) MO DAY YEAR			25. INACT / ACT (1) 1 = Inact. 2 = Act.		26. DT. INACT / REACT (6) MO DAY YEAR		27. ACCTG. STAT. (4) 0020		28. INT. ASN. SER. (4)		29. AGCY. USE (8)	
30. CLASSIFIER'S SIGNATURE								31. DATE							
32. REMARKS															

INTRODUCTION

This position is located in the state office (SO) on the Administrative Staff, financial management (FNM) section. The incumbent supervises and performs a wide range of accounting, fiscal, and budgetary duties in administering Natural Resources Conservation Service (NRCS) financial activities in this state.

DUTIES

Provides accounting support for the state. Uses the NRCS automated accounting system to retrieve data showing fund status for state program managers in a timely, accurate, and meaningful fashion. Uses the accounting systems to the fullest practical extent to minimize the maintenance of manual records while providing a wide range of available accounting information.

Oversees, or when needed, performs the recording, validating, and adjusting of data in the agency accounting system. Assures that data entered into the system by state personnel or through batch interfaces by the National Coordinating Center for Telecommunications – Kansas City (NCCCKC), National Finance Center (NFC), and National Headquarters (NHQ) are accurate, appropriate, timely, and complete. This is accomplished by reviewing daily listings of transactions entered into the system on the previous day. Assures that any needed corrections are isolated and corrective actions are taken.

Oversees the document file module of the NRCS accounting system to assure its efficient use. Commitment and obligation documents are analyzed and classified before entry into this module. Documents are reviewed for validity, budget and expenditure limitations, completeness, and correctness of accounting data.

Uses the online inquiry capability of the NRCS accounting system to review financial status, answer questions about available fund balances, and research questions about specific commitment and obligation documents.

Oversees the state's debt management and cash management programs. This includes review of all reimbursement and refundable agreements to determine appropriate billing cycles. Assures that billings are prepared consistent with determined billing cycles, collections are made within time constraints, follow-up and demand letters are sent, and interest is collected for late payments.

Assures that NRCS property classified in the accounting system as capitalized agrees with capitalized property entered into the United States Department of Agriculture (USDA) personal property system. This is an internal control mechanism designed to prevent the loss of expensive property items through fraud, waste, and abuse.

Oversees the financial requirements for the state's grants management program. Assures that grants are properly classified in the NRCS system, that funds are advanced to grantees only as allowed by the Office of Management and Budget (OMB) and Treasury regulations, that unneeded funds are promptly returned to NRCS by grantees, and that all requirements for audits and resolutions are met.

Assures that obligations are valid, monthly accruals are accurately computed, and both are entered into the accounting system in a timely manner and according to fund control constraints and compliance with Section 1311 (31 United States Code [U.S.C.] 1501 [A]).

Provides advice and assistance to NRCS program managers in the state in the development of budget requests and related supporting documentation. Develops procedural instructions and policy guidance for use by program officials in planning and estimating funding needs for staffing, travel, office supplies, and equipment.

Reviews and edits budget requests submitted by program managers to assure that they conform to NRCS, department, OMB, and Congressional requirements. 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 (STC) and NHQ.

Monitors the use and rate of expenditure of budgeted funds through continuing dialogue with program officials and their staffs, review of written documents, and examination of accounting records. As necessary, keeps informal records of obligations and expenditures for the program areas to assure that funds are properly allocated and are being obligated and spent in a timely and effective manner in support of the annual plans of operation. Recommends adjustments, such as redistribution of funds within budget accounts, in response to changes in programs, staffing levels, and/or funds available. Exercises budget controls through review and approval of the obligation and expenditure of funds for management and administrative purposes, including payment of personnel salaries and expenses.

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

Devises and recommends the adoption of procedures to implement budgetary processes, policies, and regulations issued by NHQ or the USDA. Analyzes and interprets the effect of new legislation on the administrative expense portion of the state's annual budget.

Tracks the execution of the state budget plan. 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 program managers and the STC 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 Management Team (MT) and Area All Personnel Meetings, as needed, to provide advice, answer questions, and ensure that all financial issues, transactions, and implications are proper and legal.

Serves as a liaison between program managers and their representatives and the FNM Staff and other staffs connected with the budget process (e.g., personnel, management services).

Implements fiscal operating policies and procedures for all state employees to follow. Applies or oversees the application of the basic tenants of appropriation law and related decisions to federal payments and processes; provides advice to employees and management on financial procedures to follow for travel, time and attendance, collection and payment processes; and researches and resolves difficult fiscal questions.

Examines the accuracy, legality, compliance with regulations, and justification, of vouchers, invoices, claims, and 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, transportation, and relocation entitlements.

Serves as an appointed agency certifying officer. Incumbent is delegated unlimited and independent authority to authorize payments from agency funds. 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.

Supervises subordinate FNM Staff.

Performs other duties as assigned.

Prepares reports, maintains records, and identifies opportunities and forwards recommendations to reduce field level workload, as appropriate. Works within a team concept to develop and implement ways to improve the efficiency, effectiveness, and quality of the products and/or services provided to internal and external customers.

Provides and maintains a safe and healthy work environment, assuring that subordinates have received available safety training and literature and requiring that employees and others use safety precautions when exposed to dangerous objects, chemicals, extreme temperatures, etc.

Provides leadership and guidance in the design, development, and implementation of administrative procedures to assure that civil rights (CR) policies regarding the delivery of NRCS programs and services and the application of personnel rules and regulations are carried out without regard to race, color, national origin, religion, sex, age, marital status, or physical or mental handicap. Actively supports CR policies regarding personnel rules and regulations.

CONDITION OF EMPLOYMENT

Operates a motor vehicle incident to the above duties. Must possess and maintain a valid state motor vehicle operator's license for the type of vehicle(s) operated.

EVALUATION FACTORS

1. Knowledge Required by the Position, Level 1-7, 1250 points

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.

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.

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.

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.

Awareness of impact of state accounting actions as they relate to system outputs; i.e., changes made to data within the state's own portion of the accounting system will impact its own reporting as well as NRCS's consolidated reporting to external agencies.

Ability to communicate accounting information to top state managers in a clear, concise, and meaningful way. This may often require skill in translating detailed or summarized data maintained in a specialized way to more generic terms.

Ability to communicate with others in order to supervise staff and express ideas and facts, make effective presentations, and facilitate an open exchange of ideas.

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.

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.

Knowledge of certain Congressional, OMB, and USDA budget processes, procedures, and requirements to formulate, justify, and monitor the execution of NRCS's administrative budget, and advise managers on budgetary alternatives affecting administration and staffing.

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.

Detailed and practical knowledge of the goals, objectives, workforce composition and distribution, and the field level activities of the various programs served to properly plan and carry out the full range of financial activities for those programs.

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.

Skill in developing and carrying out written and oral strategies for presenting the budget covering alternative courses of budgetary and administrative actions to the STC and top staff to secure acceptance of desired budget requests and plans.

Knowledge of NRCS accounting system and related documents in order to locate and analyze data pertaining to the budgets for substantive programs.

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

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.

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

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. 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.

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.

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).

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

The purpose of analytical and administrative financial work performed by the incumbent is to:

- a. Accurately forecast and document the state's need for funds to meet its annual and long range personnel salary and expense costs.
- b. 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.
- c. Review the obligation and expenditure 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.
- d. Provide 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.

- e. 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. Personal Contacts, Level 6-3, 60 points

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.

7. Purpose of Contacts, Level 7-3, 120 points

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.

This position is determined to be exempt from the provisions of FLSA.