



United States  
Office of Personnel Management

## Budget Analysis Series

**GS-0560**

**Jul 1981, TS-53**

### Additional Available Guidance

See [Digest of Significant Classification Decisions & Opinions, Vol. 14](#) for guidance on distinguishing between the GS-560 Budget Analysis Series and the GS-561 Budget Clerical and Assistance Series.

Workforce Compensation and Performance Service  
Office of Performance and Compensation Systems Design  
Classification Programs Division  
July 1999, HRCD-7

# Budget Analysis Series

GS-0560

## CONTENTS

SERIES DEFINITION .....	1
SERIES COVERAGE .....	1
EXCLUSIONS .....	2
OCCUPATIONAL BACKGROUND INFORMATION .....	3
DEFINITIONS OF TERMS .....	10
TITLES .....	13
EVALUATION OF POSITIONS .....	14
GRADE CONVERSION TABLE .....	16
FACTOR LEVEL DESCRIPTIONS .....	16
FACTOR 1, KNOWLEDGE REQUIRED BY THE POSITION .....	16
FACTOR 2, SUPERVISORY CONTROLS .....	23
FACTOR 3, GUIDELINES .....	27
FACTOR 4, COMPLEXITY .....	31
FACTOR 5, SCOPE AND EFFECT .....	36
FACTOR 6, PERSONAL CONTACTS .....	42
FACTOR 7, PURPOSE OF CONTACTS .....	43
FACTOR 8, PHYSICAL DEMANDS .....	45
FACTOR 9, WORK ENVIRONMENT .....	45
OPM BENCHMARK DESCRIPTIONS .....	46
BUDGET ANALYST, GS-0560-05, BMK #1 .....	46
BUDGET ANALYST, GS-0560-07, BMK #1 .....	48
BUDGET ANALYST, GS-0560-09, BMK #1 .....	52
BUDGET ANALYST, GS-0560-09, BMK #1 .....	55
BUDGET ANALYST, GS-0560-11, BMK #1 .....	58
BUDGET ANALYST, GS-0560-11, BMK #2 .....	62
BUDGET ANALYST, GS-0560-11, BMK #3 .....	66
BUDGET ANALYST, GS-0560-12, BMK #1 .....	70
BUDGET ANALYST, GS-0560-12, BMK #2 .....	74
BUDGET ANALYST, GS-0560-12, BMK #3 .....	78
BUDGET ANALYST, GS-0560-13, BMK #1 .....	81

BUDGET ANALYST, GS-0560-13, BMK #2 .....	84
BUDGET ANALYST, GS-0560-13, BMK #3 .....	88
EXPLANATORY MEMORANDUM .....	93

## **SERIES DEFINITION**

This series includes all positions the paramount duties of which are to perform, advise on, or supervise work in any of the phases or systems of budget administration in use in the Federal service, when such work also primarily requires knowledge and skill in the application of related laws, regulations, policies, precedents, methods and techniques of budgeting.

This standard cancels and supersedes the standard for the Budget Administration Series, GS-0560, issued in June 1959, and all guidance therein.

## **SERIES COVERAGE**

Budget analysis in the Federal Government is a staff advisory function. Positions in this series are concerned with the performance of functions such as: formulation of budget and cost estimates to support plans, programs, and activities; presentation and defense of budget estimates before fund reviewing and granting authorities; review and evaluation of budget requests; administration and review of requests for apportionments and allotments; review, control, and reporting of obligations and expenditures; and development, determination and interpretation of budgetary policies and practices.

Work of this series also includes analyzing and offering recommendations concerning the costs and benefits of alternative methods of financing agency program and administrative operations; implementing legal and regulatory controls over the apportionment, allotment, allocation, obligation, and/or expenditure of funds in approved budgets; and providing advice on effective and efficient means for the acquisition and use of funds to support agency programs and activities.

This series includes nonsupervisory and supervisory positions in the Office of Management and Budget (OMB) responsible for examining, accepting, amending, approving, or rejecting the budget submissions and requests of Federal agencies.

Also included in this series are positions primarily concerned with preparing long-range cost estimates and plans for the acquisition and use of funds to support specific agency projects and programs (e.g., development of weapons systems, construction, scientific research, distribution of Federal grant monies, and delivery of essential services to the public), when the paramount requirement for doing such work is possession of knowledges and skills characteristic of the Budget Analysis Series, GS-0560.

The kinds of decisions made by incumbents of positions in this series concern the accuracy, validity, and technical treatment of budgetary data in forms, schedules, and reports, or the legality and propriety of using funds for specific purposes.

Increasing emphasis is being placed on the use of computerized electronic data processing equipment as a means of gathering and analyzing information. By operation of computer-linked

data terminals, it is possible to quickly obtain access to large amounts of data pertaining to an agency's budget and programs. In addition, standardized computer programs are available which facilitate the analysis of costs, benefits, and trade-offs in the obligation and expenditure of budget dollars. Operation and use of a computer terminal as a tool in performing budget analysis functions does not serve to exclude a position from this series, so long as it does not constitute the primary purpose for establishment of the position, or impose substantially different qualification requirements.

## EXCLUSIONS

Excluded from this series are:

1. Positions which require professional knowledge and skill in the application of accounting principles, concepts, methods and techniques, including auditing and systems development. Such positions are classifiable to the [Accounting Series, GS-0510](#), or a related series.
2. Positions, the duties of which principally involve managing the total financial resources of an organizational entity of the Federal Government when such duties include developing, coordinating, and maintaining an integrated system of financial Staff services including at least accounting, budgeting, and management-financial reporting and control over the financial resources of the organization. Such positions may be classifiable to the [Financial Management Series, GS-0505](#).
3. Positions which primarily involve the supervision or performance of non-clerical work involved in both budgeting and professional accounting. Such positions are classifiable to the [Budget and Accounting Series, GS-0504](#).
4. Positions which primarily involve planning, coordinating, or evaluating the logistical actions required to support a specific mission, weapons system, or other program, where the paramount qualification requirement is the ability to integrate the separate functions in planning or implementing a logistics management program. Such positions are classifiable to the [Logistics Management Series, GS-0346](#).
5. Full performance level (non-trainee) positions which do not require knowledges characteristic of the Budget Analysis Series, GS-0560, or that are evaluated below grade GS-9. Such positions should be classified through reference to appropriate standards for supporting clerical/assistant/technician work, e.g., the [Budget Clerical and Assistance Series, GS-0561](#).  
(See [Digest Vol. 14](#) for guidance on distinguishing between the GS-560 Budget Analysis and the GS-561 Budget Clerical and Assistance series.)
6. Positions which involve financial analysis of the type covered by the [Financial Analysis Series, GS-1160](#).

7. Positions which primarily require knowledge of how programs operate and are administered, when the principal purpose of such knowledge is to plan for, monitor, or evaluate the success of a program in attaining its goals. Such positions are classifiable to the [Program Analysis Series, GS-0345](#), or to an appropriate subject matter series.
8. Positions engaged in the performance of cost analysis functions which primarily require knowledge of pertinent business and industrial practices, procurement and contracting, engineering, or an occupational specialization other than the Budget Analysis Series, GS-0560.

## **OCCUPATIONAL BACKGROUND INFORMATION**

### *The Federal Budget Process*

The budget process furthers the achievement and implementation of national goals, objectives, and policies.

Money is the common denominator among all programs and activities of the Federal Government, and all programs must compete for available funds. The budget process forces the analysis and comparison of objectives, programs and activities to determine which should be funded within the constraints imposed by limited financial resources.

Budgeting in the Federal service is a cyclical process. Currently, there are three major phases in the Federal budget process: 1) budget formulation; 2) budget presentation-enactment; and 3) budget execution. In a single, fiscal year these phases co-exist simultaneously with one another. That is, when the approved operating budget for the current fiscal year is in the execution phase, the proposed budget for the following fiscal year is in the presentation-enactment phase, and the budget request for two years hence is in the formulation phase. Thus, under current procedures, the time from inception to completion of all three phases for a single budget year is nearly three calendar years.

### *Budget Formulation*

The first step in the process is agency formulation of budget estimates. Budget formulation is the process of preparing detailed analyses and estimates of annual funding needs for one or more future budget years. Normally this involves gathering, comparing, and correlating information about current and future programs and activities with projected costs of operation; determining costs and benefits of different levels of program operations; and putting the recommended budget for the desired level of program operations in a format consistent with existing legislative and regulatory guidance, and in a format acceptable to reviewing and approving authorities, I. e., the agency, the Office of Management and Budget (OMB), and Congress.

Proposed agency budgets are reviewed in detail by OMB and presented to the President in the context of overall fiscal policy issues. During this phase agencies are called upon to provide extensive written justification for proposed requests for funds, which must be linked to program needs. Each agency budget must reflect the President's recommendations for individual programs, as well as total outlays and levels of receipts (e.g., tax revenues) appropriate for the state of the national economy. Depending upon the agency and the scope of the programs it administers, input to the process may come from any level within the agency. Transmittal of the President's budget to Congress represents the culmination of the budget formulation phase.

### *Budget Presentation-Enactment*

Congressional review of the President's budget formally marks the start of the presentation phase of the budget process. This phase is distinguished from those budget presentations and reviews of a less formal nature which take place within agencies and before OMB as part of the formulation process, prior to submission of the President's budget to Congress.

Before considering appropriations for a specific program, Congress must first enact enabling legislation (legislation authorizing an agency to carry out that program). Such legislation provides budget authority for the program, and may also set limitations on the amount of money which can be spent to carry it out. Programs are authorized to operate for one or more years, at the will of Congress.

Through an elaborate process of review, discussion, and concurrence, requests for appropriations are considered first in the House, then the Senate. It is during this phase that agency officials are often called before Congressional committees to provide expert testimony in support of funding requests to support program operations. Measures approved by both houses of Congress are transmitted to the President, in the form of a bill, for approval or veto. After signature, the approved budget becomes the financial basis for the operation of Federal agencies and departments for the fiscal (budget) year covered and includes multi-year and no-year funding for certain programs.

### *Budget Execution*

Budget execution is the phase during which funds in the approved fiscal year budget are made available to agencies to carry out their missions, functions, and programs. Funds in agency budgets are made available on a time-phased basis (e.g., quarterly, or for specific projects) through the apportionment process which is administered by the Office of Management and Budget. The apportionment process consists of a system of administrative controls intended to achieve the most economical and efficient use of funds available by preventing the need for supplemental or deficiency appropriations, or lapses of budget authority. It is a violation of law for an agency to incur obligations or make expenditures in excess of the amount of money apportioned to it. Agencies are required to submit formal written requests to obtain apportionments. Within each agency the obligation and expenditure of funds available in the budget is further controlled through a similar distribution of allotments and suballotments which

are distributed on a time-phased, project, or other basis. During the budget execution phase the use of agency funds is monitored, checked, and controlled by budget and program officials of each agency, and OMB budget examiners.

Each agency is responsible for assuring that obligations incurred and resulting expenditures of funds are in accordance with existing laws and regulations. The intent of Congress concerning the programs and purposes for which appropriated funds are to be spent is often written into the legislative language of appropriations. As a follow-up measure the Office of Management and Budget reviews program and financial reports submitted by agencies, and the General Accounting Office regularly audits and reports the activities of Federal agencies.

In addition to conventional appropriated fund (object class) budgeting, there are other methods of budgeting in use in the Federal service. As with administrative practices, these methods are modified with the passage of time to suit the needs of particular programs conducted by the various Federal agencies. Two such methods of budgeting are described briefly herein for purposes of illustration. However, these descriptions are not meant to be all inclusive of the wide range of budgetary practices found in Government.

### *Industrial Fund Budgeting*

Some agencies or components thereof perform commercial and business-type functions (e.g., construction, maintenance and repair, financing, publishing, and manufacturing) which are financed from industrial working capital or revolving funds. Goods and/or services are provided on a reimbursable basis to customers of the fund. Industrial fund budgetary functions serve primarily as an internal management system through which the activities of the organization can be regulated and controlled in accordance with anticipated revenues and costs. Operating expenses are controlled in accordance with increases or decreases in revenues, and working capital is replenished by payments from customers (e.g., other agencies, private business, or the public) for work in progress or upon completion. Due to the increased emphasis on cost analysis and control, forecasting and measuring costs and revenues in an industrial fund budget is more like cost accounting than appropriated fund budgeting. Industrial fund budget forecasts are prepared in a commercial-type balance sheet format, showing assets and liabilities of the fund (e.g., capital, equipment, revenues, and expenditures).

The budget forecast for an industrially-funded organization (which is really an annual work plan) is analogous to a budget execution plan for an appropriated fund activity. It provides a comprehensive plan of organization, program, and work operations, including a "sales budget" based upon estimates of the amount and type of work to be performed and the cost of such work to the fund's customers. The needs of each cost center (e.g., personnel, supplies, contractual services, maintenance, and tools and equipment) are consolidated into an expense budget. Similarly, based upon standardized cost data and workload information prepared by the budget office, program managers prepare estimates of production or services costs. Cost center budget estimates are again consolidated at higher levels within the agency prior to submission to OMB and to Congress for review.



Proposed annual budgets for industrially funded activities are submitted to Congress for approval in the same manner as appropriated fund budgets, the principal difference being that only the "corpus" (funds needed to cover start-up costs for the first year's operations) has to be appropriated by Congress. In subsequent years, industrial fund budgets are financed from revenues and reimbursements to the fund, such as payments by customers (e.g., agencies, the public or private industry) for goods, supplies or services rendered by the producing agency.

Funds in approved budgets are distributed by higher headquarters to cost centers or subordinate activities during the budget year in accordance with their needs for people and material. The role of the budget office in the execution of approved industrial fund budgets is threefold:

1. *Funds Control*

The budget office controls the use of funds. Funds control begins with the receipt of approved work orders, or the equivalent. Before work can begin, the budget office must authorize expenditures from a revolving fund account to cover valid obligations (work orders). Reimbursements from the fund's customers for completed work or work in progress replenish the fund's working capital.

2. *Cost Control*

The budget office analyzes costs and periodically informs cost centers and/or program managers of trends toward excessive or higher costs.

3. *Performance Reporting*

The budget office prepares analyses and summaries of the performance of cost centers and/or work units, including ratios of overhead to direct labor costs, and other cost figures useful to management.

## *Zero Base Budgeting*

Zero Base Budgeting (ZBB) is a method of budgeting that provides for systematic consideration of all programs and activities in the formulation of budget requests. The process requires that an agency or organization justify its entire budget in detail each year, as if the programs and operations were being funded for the first time. Under ZBB, an agency must shift the scope of its formulation of budget estimates away from justification of increments above the previous year's funding levels, to identification and analysis of a full range of options, including reductions below current funding levels, and possible elimination of organizational programs, functions, and work processes. The ZBB process causes managers to evaluate in detail the cost-effectiveness of their operations.

The ZBB process involves the identification and description, usually by line managers, of specific functions to be performed (e.g., provision of services to the public, collection of revenue, procurement of defense hardware, regulation of trade, distribution of supplies, or personnel administration), and different levels of program activity (decision levels) for each function (i.e., amounts and quality of goods or services to be provided). Each level of program activity

identified is then assigned a dollar figure which corresponds to the cost of accomplishing the function. Normally, the process requires the identification and preparation of cost estimates by functional area for current levels of program activity, and at least one level above and one level below the current level (minimum level). The minimum level identified represents the level below which it would not be feasible to continue the program, service, or organization.

Decision levels for different functions and program areas are ranked against one another in priority order. Often, the ranking is done by a committee consisting of line program managers and staff officials, including the budget officer. Re-ranking and consolidation of decision levels continue at successive echelons within the agency until a fully rank ordered and prioritized budget document in ZBB format is produced. After an agency receives its budget target (e.g., from OMB), it is necessary to reverse the process, and delete from its budget request those decision levels ranked lowest together with their corresponding dollar costs until the total budget falls within the target ceiling. Under the ZBB process, it is entirely possible that certain programs or functions will be funded at an enhanced level before others are funded at all.

For a more detailed explanation of the Federal Budget process, the reader is referred to the following publications of the U.S. Government:

1. *The United States Budget in Brief* -- provides a concise overview of the Federal budget and debt for each fiscal year.
2. *The Budget of the United States Government* -- contains information on the President's budget proposals and explanations of spending programs in terms of national needs, agency missions, and basic programs. It also provides an analysis of estimated receipts, and a description of the Federal budget process.
3. *The Appendix to the Budget of the United States Government* -- contains detailed information on the proposed text of appropriation language, budget schedules, relationships between work to be performed and funds needed for its performance, schedules of permanent positions, and general appropriations provisions.
4. Office of Management and Budget Circular No. A-11-Subject: Preparation and Submission of Budget Estimates.
5. Office of Management and Budget Circular No. A-34-Subject: Instructions on Budget Execution.

### *Work of Budget Officers, Budget Analysts, and Budget Examiners*

Budget officers and budget analysts provide advice to program managers, agency administrators, and others on matters such as: the amounts and types of funding available; the purposes for which money in the budget may legally be used; the time-frames within which available budget funds or authority must be used; trends in the obligation and/or expenditure of funds; and the

effects of budgetary changes on related activities (e.g., purchase of office supplies and equipment, maintenance of buildings and grounds, hiring of personnel, and payment for travel expenses). Budget officer and budget analyst positions are found in nearly all Federal agencies and departments of the Executive Branch, in organizations which are large enough to warrant the establishment of full-time positions to perform budget administration functions.

For all positions in this series the work is characterized by tight time frames and rigid deadlines, i.e., a set of actionable events and milestones in the budget process.

### *The Budget Officer*

The budget officer is normally responsible for the full complement of budgetary operations necessary to support the programs and personnel of the organizational component and level in which employed. At a minimum these responsibilities include formulation of the budget request and execution of the approved annual operating budget for the employing component.

In addition to performing a wide range of analytical, technical, and advisory functions related to the budgetary processes, most budget officers also perform supervisory duties and responsibilities over a subordinate staff of budget analysts and supporting clerical positions. Many budget officers report to a comptroller or other management official in the supervisory chain who has authority and responsibility for the total financial management of the employing organization.

The budget officer fulfills a broad role which includes scheduling and coordinating the efforts of the budget staff, management, and other staff offices to produce an integrated budget plan for the organizations served, and advising agency management on how to carry out that plan in a timely fashion. Frequently, the budget officer's responsibility also extends to developing and/or editing justification statements for requested multi-year and no-year appropriations; presenting budget estimates to fund-granting and reviewing authorities; briefing agency officials on testimony to be given in formal budget hearings and testifying as an expert witness on behalf of the requested budget; providing expert advice to program and financial management officials of the employing agency; and recommending effective and efficient means of using agency funds.

Typically, the budget officer is recognized as the top technical authority on matters of budgetary policy, law, and regulation for the organizational component and level he or she serves. Authority and responsibility for assuring compliance with all governing laws and regulations (e.g., the Anti-Deficiency Act, and the Impoundment Control Act of 1974) are specifically delegated to the budget officer, and cannot normally be redelegated downward. Technical authority and control are exercised by the budget officer in the sense that he or she may authorize or disapprove funding requests and obligations and expenditures of funds on the basis of interpretations of law, regulation or policy. However, most budget officers also exert a strong influence on the discretionary use of funds by line managers through the provision of expert advice and recommendations concerning the costs and benefits of proposed actions.

## *Budget Analysts*

Most, but not all, budget analysts work in a budget office headed by a budget officer. Some budget analysts, however, work directly for a program manager or administrative official. The pattern of duties and responsibilities assigned to nonsupervisory budget analyst positions varies from one agency to the next, and often between components and organizational echelons within the same agency.

A budget analyst normally performs a segment, but less than the full range, of the budget administration work done in the employing component or organization. Many budget analysts serve as "process generalists", performing a full complement of budgetary functions and duties associated with all phases of the budget process (e.g., formulation, justification, presentation and execution), for certain assigned organizational subdivisions, program areas, object classes, or line items. Those budget analysts who specialize in a particular phase of budgeting (e.g., budget formulation), have broad responsibility for many programs or organizational components. Still other budget analysts perform work assignments consisting of a matrix of program and budgetary functions and organizational components.

Typically, budget analysts in components where missions and programs are carried out advise line managers and other officials on requirements for the preparation, documentation, and submission of budget requests; analyze the relative costs and benefits of alternative program plans; prepare allotments and suballotments of funds for distribution to program managers; check the propriety of obligations and expenditures; and provide guidance concerning the legal and regulatory aspects of the acquisition and use of funds for program and administrative purposes. Budget analysts working in industrially funded activities establish standard rates and charges for supplies and services furnished to customers, and prepare business-type balance sheets which reflect organizational assets, liabilities, operating expenses, and working capital.

A much smaller proportion of budget analysts, usually those employed in budget offices at agency and department level, devote their efforts primarily to the preparation of detailed budgetary guidance (e.g., policies, procedures, and regulations) for use by budget and program officials of subordinate organizational components in the preparation and execution of operating budgets.

Some budget analysts in the Office of Management and Budget are responsible for developing directives, regulations, and procedures (e. g., OMB Circulars) to implement Congressional legislation and Presidential budget and program policies. Agencies are required to follow OMB promulgated guidance in formulating and submitting budget estimates, and in executing approved budgets.

Also, usually at agency and department level are some budget analysts who work substantially full-time in the planning, preparation, and presentation of budget requests to the Office of Management and Budget (OMB), and to the various Congressional appropriations committees.

Some budget analysts prepare requests for apportionments, and review and consolidate budget estimates and other work submitted by budget staffs of subordinate components and echelons. Budget analysts at all levels of an agency are responsible for detecting and reporting existing and anticipated violations of budgetary law or regulation.

### *Budget Examiners*

Budget examiners are budgetary experts in the Office of Management and Budget who are actively engaged in the review and analysis of the budgetary operations of Federal agencies and departments. Typically, an OMB budget examiner is assigned responsibility for the total budget and programs of an agency, or a substantial portion thereof. Some budget examiners are responsible for programs which transcend agency lines. An individual budget examiner exercises a high degree of authority and judgment in approving, disapproving, or modifying agency requests for funds in proposed annual budgets and budgetary actions associated with the execution of approved operating budgets (e.g., apportionments and certain reprogramming actions). Examiners also review and make similar determinations with respect to budgetary actions which require Congressional approval (e.g., deferrals, rescissions, and supplemental appropriations), and provide expert interpretations on matters of law, policy, or regulation.

In reviewing proposed agency budgets, examiners have contacts on a regular basis with agency directors and top management officials to discuss important issues concerning the funding for the conduct of major national programs. The advice and guidance they provide to the agencies at this stage of budget development is a key part of the Federal budget process. During the budget presentation phase budget examiners provide budget and program data, and may be required to appear before Congressional appropriations committees to provide testimony on behalf of proposed funding levels and programs in the President's budget. Throughout the budget execution phase examiners monitor the rates of obligation and expenditure of funds in the operating budgets of assigned agencies.

## **DEFINITIONS OF TERMS**

**AGENCY** -- Any department, commission, administration, board, or other separately administered independent establishment in the Executive Branch of the Federal Government headed by an official appointed by the President, whose appointment is subject to confirmation by the Congress.

**ALLOTMENT** -- Authority delegated by the agency head or other authorized official to agency employees to incur obligations within a specified dollar amount, pursuant to apportionment by OMB, or other statutory authority, making funds available for obligation.

**ANALYSIS** -- The act of separating all or any part of a budget into its constituent parts (e.g., by object class, line item, program goals, obligation, expenditure, reimbursement, or other category) for the purpose of identifying and examining (e.g., quantifying) relationships of the parts to one another and to other factors of financial and budgetary importance.

**APPORTIONMENT** -- A distribution by OMB of budget authority or balances of funds available in an agency's appropriation or fund account into amounts which may be used for specified time periods, activities, functions, projects, objectives, or combinations thereof.

**APPROPRIATION OR FUND ACCOUNT** -- An account established in the US Treasury Department to record appropriated funds available to an agency for obligation and outlay. Each such account provides the framework for the establishment of a set of balanced accounts on the books of the agency concerned. These accounts also include revenue available for use without Congressional appropriation action, such as revolving funds and trust funds (e.g. Social Security benefits).

**BUDGET AUTHORITY** -- Authority provided by law and available during the year to incur obligations. An appropriation is a form of budget authority that allow agencies to incur obligations and to make payments out of the Treasury for specific purposes.

**CORPUS** -- The principal monies of a working capital, industrial, revolving, or other business-type fund.

**COSTS** -- In an operating program, costs represent the value of resources (e.g., supplies and equipment) consumed or used.

**DECISION PACKAGE** -- In zero base budgeting, the justification document that includes the minimum information necessary to make judgments on program operations and costs associated with those operations.

**DECISION UNIT** -- In zero based budgeting, the basic program or organization entity for which budget requests are prepared and for which the manager makes decisions on the amount of money to be spent and the scope or quality of work to be performed.

**DEFERRAL** -- Any action or inaction by an officer or employee of the United States Government that temporarily withholds, delays, or effectively precludes the obligation or expenditure of funds for which there is budget authority.

**EXPENDITURES** -- Payments, disbursements, or outlays of funds.

**INDUSTRIALLY--FUNDED BUDGET** -- Business-type budget which utilizes a balance-sheet approach showing assets and liabilities.

**INTRAGOVERNMENTAL REVOLVING FUND** -- A revolving fund credited with collections, primarily from other agencies and accounts, that are earmarked by law to carry out a continuing cycle of intragovernmental business-type operations (e.g. supply, printing, or training).

**OBLIGATIONS** -- Contracts, purchase orders, or any other binding commitments made by Federal agencies ultimately to pay out money for products, services, or other purposes. Obligations are not actual payments.

**ORGANIZATION/COMPONENT** -- Any activity, bureau, office, service, command, installation, or other segment of a Federal agency. As used in this standard, the term does not denote echelon or level.

**OUTLAYS** -- Checks issued, or other payments of obligations, less reimbursements or refunds to the account. Also referred to as “disbursements” or “expenditures.”

**PROGRAM** -- Any activity which an agency is authorized by law or regulation to carry out, and which is financed by appropriated funds, reimbursements, revenues, transfers, or other funds available to an agency.

**PUBLIC ENTERPRISE FUND** -- A revolving fund credited with collections, primarily from sources outside the Federal Government, that are earmarked to finance a continuing cycle of business-type operations.

**REPROGRAMMING** -- A non-expenditure transfer of funds between agencies, between programs within an agency, between activities within a program, between line-items of an account, or between object classes. Reprogramming occurs during the budget execution phase when changes in the organization’s mission programs, or funding (e.g., services provided, number and types of employees, or funds available) require deviations from original budget estimates. This necessitates, in effect, an interim rebudgeting for those programs and activities affected.

**RESCISSION** -- Legislative action by both Houses of Congress withdrawing budget authority which would otherwise be available for agency use.

**SUBSTANTIVE PROGRAMS** -- Programs which have as their primary objectives the production and delivery of goods, the performance of services for, or the distribution of benefits to: the public; State and local governments and jurisdictions; private industry; or other Federal agencies and departments, governmentwide. Typically, such functions constitute an essential part of the agency's assigned mission and purpose. Examples of substantive programs include: development of aircraft, ships, or weapons systems for the national defense; public health research; regulation of trade; social welfare; environmental protection; preservation of natural resources; and construction, rental, and maintenance of public buildings. Normally, substantive programs may be thought of as line programs. Such programs may be carried out in many organizational levels and components of agencies, commensurate with missions and delegations of authority and responsibility.

**SUPPORT ACTIVITIES** -- Administrative work and other functions which are performed primarily to facilitate the conduct of an agency's substantive programs. Support activities (e.g.,

accounting, budgeting, supply, personnel management, transportation, and payroll) are usually internal to the agency or are occasionally performed in support of field components and personnel of other agencies under joint servicing agreements.

## TITLES

*BUDGET ANALYST* is the title for nonsupervisory positions involving analytical, technical, and administrative duties in one or more phases of the budgetary process, e.g., budget formulation and justification, presentation and enactment, or execution. Budget analysts are assigned responsibility for a segment of an organization's budget, programs, and/or organizational structure which is less than the full scope of budgetary operations for the organizational component and level served. Also included under this title are those positions and employees responsible for developing budgetary guidance.

*BUDGET OFFICER* is the title for supervisory and nonsupervisory positions at and above the GS-11 level, the incumbents of which are delegated authority and responsibility for the total budgetary operations of an agency, or other organizational segment thereof (e.g., a bureau, service, region, military command, or military installation) which is separately administered. To be titled budget officer, the position must, at a minimum, have responsibility for both budget formulation and budget execution for the organizational component and level served. There can be only one budget officer for the organizational component and level served. Positions which do not fully meet the foregoing criteria for titling as a budget officer will be titled supervisory budget analyst or budget analyst, as appropriate.

*BUDGET EXAMINER* is the title for nonsupervisory positions in the Office of Management and Budget, the incumbents of which perform work of this series in examining and adjusting budget requests submitted by other Federal agencies; in reviewing and granting requests for apportionments; in examining proposed deferrals and rescissions; in presenting the President's budget to Congress; or in applying budgetary policies guidance to Federal agencies and departments.

The prefix "Supervisory" should be added to the basic titles of budget analyst or budget examiner positions in this series which meet the criteria for evaluation as supervisors under the [General Schedule Supervisory Guide](#). Examples of appropriate titles for positions which meet such criteria include:

Supervisory Budget Analyst  
Supervisory Budget Examiner

## EVALUATION OF POSITIONS

### *Nonsupervisory Positions*



The factor-level criteria provided in this standard are specifically designed for the evaluation of nonsupervisory budget analyst, budget examiner and budget officer positions wherever they are established. Positions should be evaluated on a factor-by-factor basis, using one of the benchmark job description in its entirety, or any of the appropriate point-rated factors in the benchmarks and/or factor-level descriptions provided in this standard. More complete instructions for evaluating positions are found in the [Introduction to the Position Classification Standards](#).

Evaluation criteria in this standard are to be applied to nonsupervisory budget officer positions in the same fashion in which they are applied to budget examiner or budget analyst positions. Differences between budget officer, budget analyst, and budget examiner positions are reflected in the factor levels.

The evaluation criteria in this standard are also appropriate for use in determining the grade value of analytical budget work in positions classified to other series (e.g., the [Budget and Accounting Series, GS-0504](#); the [Program Analysis Series, GS-0345](#); the Administrative [Officer Series, GS-0341](#); and subject-matter series) for which there are no more-specific grade level criteria, provided that similarities and differences in knowledge, decision-making, complexity, scope and effect and other FES factors are properly taken into account.

### *Supervisory Positions*

Positions in this series the supervisory duties and responsibilities of which meet the criteria in the [Supervisory Grade-Evaluation Guide](#) (SGEG), Part II, are to be evaluated in accordance with criteria in Part II of the Guide and titled in accordance with provisions of the Budget Analysis Series standard, GS-0560.

The following supplementary guidance is provided for use in evaluating supervisory positions in this series under criteria in the SGEG:

1. Factor III -- *Managerial aspects*

In evaluating the supervisory responsibilities of budget officer and supervisory budget analyst positions under criteria in Part II of the [Supervisory Grade Evaluation Guide](#) (SGEG), it is imperative that care is taken to preclude granting double credit for the performance of staff advisory functions. Budget administration, by its very nature, usually involves the provision of advice and recommendations to program managers on matters of the type discussed in Categories 1 through 6 of Factor III, Managerial Aspects. This advisory role is characteristic of a great many positions in the Budget Analysis Series, both supervisory and nonsupervisory. The importance and difficulty of giving such advice has already been taken into account in the structure and content of the factor levels which cover nonsupervisory work of this series. Distinctions between the work of supervisory positions in this series and "managerial aspects" lie with the recommendatory character of work in the budget analysis occupation. Credit for "managerial aspects" in budget officer, supervisory budget analyst, or supervisory budget examiner positions

should be given only for performance of managerial functions within the organization under the supervisory control of the incumbent.

2. Factor IV -- *Special additional elements affecting supervisory work*

a. Element No. 1: Changing Work Situations

The "resources," "reprogramming," and "schedules" referred to in conditions (b), (c), and (e) of Element No. 1 are not direct references to work of the Budget Analysis Series, GS-560. This element must be interpreted in light of the need to reschedule or realign the work assignments of subordinates in response to changing conditions and deadlines that are in addition to those which are a normal, recurring part of the budget process.

b. Element No. 2: Variety

This element is designed to credit situations which place upon a supervisor a substantial demand for a variety of technical knowledges (i.e., extensive understanding of two or more "markedly different" specialized areas of work). For purposes of interpreting and applying the criteria of this element, work is considered to be markedly different when the duties involve knowledges and skills different from those of budget analysis. The use of similar analytical techniques is common to many administrative occupations. This element is intended to provide credit for supervision of those occupations where such techniques or tools of the trade are not shared with budget analysis.

There are many different systems and methods of budgeting in use in the Federal service. In applying the evaluation criteria in this standard it is the kind of knowledge or skill required -- not the particular system or method of budgeting used -- which should govern the selection of an appropriate factor level or benchmark.

The absence of benchmarks for positions with different combinations of duties and responsibilities at any grade GS-5 through GS-15 does not preclude evaluation of positions at those grades.

## GRADE CONVERSION TABLE

Total points on all evaluation factors are converted to GS grade as follows:

GS Grade	Point Range
5	855-1100
6	1105-1350
7	1355-1600
8	1605-1850
9	1855-2100
10	2105-2350
11	2355-2750
12	2755-3150
13	3155-3600
14	3605-4050
15	4055- up

## FACTOR LEVEL DESCRIPTIONS

### FACTOR 1, KNOWLEDGE REQUIRED BY THE POSITION

Factor 1 measures the nature and extent of information or facts which the workers must understand to do acceptable work (e.g., steps, procedures, practices, rules, policies, theories, principles, and concepts) and the nature and extent of the skills needed to apply those knowledges. To be used as a basis for selecting a level under this factor, a knowledge must be required and applied.

There is a close relationship among the levels of knowledge described under this factor, the qualifications required to do the work, and the quality of experience gained in taking a budget through an entire cycle from inception of the formulation phase to completion of the budget execution phase.

This factor is closely related to Factor 4, Complexity. Consequently, the level selected under Factor 4 should be fully compatible with the level selected under this factor.

To warrant selection of a particular level under this factor, knowledges of that level must be applied on a regular basis throughout the work cycle in a manner characteristic of that described. There are many different systems and methods of budgeting in use in the Federal service, and the knowledge required to apply them may vary accordingly.



*Level 1-5 -- 750 points*

Employees with this level of knowledge participate in on-the-job and classroom training in the principles, practices, and methods of budget administration.

The assignment typically requires: skill in analytical reasoning; ability to communicate factual information clearly, orally, and in writing; ability to learn and apply the principles, practices, methods, and techniques of budgeting; and skill in relating entries in the budget to the mission, structure, goals, work processes, and programs of the employing organization. Some work situations also require knowledge of business, financial, and management principles and practices common to the administration of governmental organizations and programs (e.g., how to construct a commercial balance sheet, or how Federal programs are funded).

Knowledges, skills and abilities characteristic of this level are applied in the performance of assigned tasks and procedures in the budget process, such as: obtaining, compiling, and summarizing narrative information and quantitative data for use by others within the office (e.g., data on salaries and related expenses in organizational units or subunits); verifying the costs of certain line items in the budget (e.g., office supplies, or telephone service charges) and entering the costs in standard forms and schedules; comparing current and planned expenditures in an organizational unit with authorized funding levels to determine whether a condition of over-or-under obligation of funds exists; matching funding requests with historical data to determine trends in spending; extracting budget and program data from computer printouts of accounting records, forms, schedules, and reports, for use by co-workers; and researching legal and regulatory guides to obtain information about the propriety of using funds for specific purposes (e.g., transferring funds between accounts).

*Level 1-6 -- 950 points*

In addition to those knowledges and skills described at Level 1-5, this level requires a good knowledge of the commonly used budgetary methods, practices, procedures, regulations, precedents, policies, and other guides of the employing component, installation, or office which specifically apply to the assigned budget and phase of the budget process (e.g., organizational components, programs, services, object classes and/or line items).

This level of knowledge permits the independent performance of routine, continuing assignments (i.e., assignments which last from one to six months) for appropriated fund and commercially funded activities. This level is also appropriate for advanced developmental positions the duties of which are to perform progressively more difficult tasks in various phases of budgeting in preparation for target positions and grade levels which require skill in the performance of more complex analytical work characteristic of higher levels of this factor.

Full performance level positions which require this level of knowledge are usually found in an organizational component and/or echelon below which there are no subordinate budget offices.

Work requires a good practical knowledge of the missions, functions, goals, objectives, work processes, and sources of funding of assigned budget activities in order to relate needs and accomplishments of serviced activities to anticipated and actual dollar figures in the budget. Included is knowledge of sources of factual information about the programs and finances of the assigned area of the budget, such as that found in: accounting and data processing reports; payroll records; work reports; or inventory and sales data. Analytical skill is applied in interpreting the source information and applying it to the budget.

Readily available historical data about the organization's budget and programs is used in forecasting annual funding needs. Knowledge of regulations and guidelines governing the use of funds in single purpose appropriated or revolving fund accounts is used in recommending transfers of funds within accounts under the same appropriation; transfers of funds rarely require prior approval of officials at higher echelons within the employing organization. Typically, budgeting for assigned activities is performed without regard to relationships to or effects on budgets of other components, programs, or organizations.

Knowledge is used to enter and adjust budgetary data in a wide variety of forms, schedules, and reports (e.g., personnel salaries and expenses, work schedules, supply and equipment budgets, and commercial balance sheets) to reflect changes in the amount and type of funds for programs handled. Knowledge of organizational budget policies and regulations is used in identifying and referring those reprogramming actions which require prior approval to officials at higher echelons within the organization. Some employees apply knowledges and skills of this level in sorting out the annual work plans submitted by program components. Knowledge typical of this level is also used to extrapolate from current to future budgets.

Where the assignment involves specialization in a single phase of budgeting (e.g., budget execution), the employee typically applies a more intensive knowledge of the methods and practices of that phase (e. g., determination of overhead costs for specific work processes, cost-benefit analysis, or calculation of trends in rates of obligation and expenditure of funds) to budgeting for a wider range of stable activities.

### *Level 1-7 -- 1250 points*

In addition to those knowledges and skills described at lower levels of this factor, this level requires detailed, intensive knowledge of: the budgetary policies, precedents, goals, objectives, regulations, and guidelines of the employing component which apply to assigned organizations and programs; the sources, types, and methods of funding for assigned organizations and programs (e.g., direct annual and no-year appropriations, apportionments, allotments, transfers of funds from other agencies, revenue from industrially funded operations, and/or refunds); and

budgetary and financial relationships between the assigned budget(s) and budgets and programs of other agency components and organizations.

This level requires knowledge and skill in the application of methods and techniques for analyzing and evaluating the effects of continuing changes in program plans and funding on the accomplishment of the organization's budget and program milestones (e.g., cost-benefit analysis, planning-programing-budgeting, program evaluation review technique (PERT), management by objectives, decision theory, probability theory, linear programing, and inventory replacement theory). Skill is also required in analyzing budgetary relationships and developing recommendations for budgetary actions (e.g., requesting allotments, or reprogramming funds among object classes) under conditions of time pressure and uncertainty due to: short and rapidly changing program and budgetary deadlines and objectives; gaps and conflicts in program and budgetary information; lack of predictive data; conflicting program and budgetary objectives; and changing guidelines for the work.

It is contemplated that this level of knowledge will apply to positions at more than one echelon of Federal agencies and departments. This is the level of skill and knowledge in the work required for some budget officer positions. It is also the highest level for salary and expense budgeting of a support nature in a Federal agency. Knowledges and skills characteristic of this level are regularly applied in the following ways:

#### *Budget Formulation*

- Reviewing, editing, and consolidating annual and multi-year budget estimates for assigned organizations and programs into a consolidated budget request. Preparing or editing narrative justification for projected funding needs and assuring that data in requests is formally and accurately documented in a wide variety of unrelated forms, schedules, and reports. In formulating working capital fund budgets (e.g., stock fund supply, shipbuilding and repair, aircraft maintenance, or reimbursable training), the employee must use skill in analyzing and forecasting customer (e.g., other agencies, private industry, or the public) demands for goods and services, and changes in the nature, type, and cost of goods and services produced.
- Budgeting for long-range procurement of parts and equipment which involves knowledge of the effects of economic and production variables (e.g., currency fluctuations, supply systems, and labor agreements). Knowledge is used to estimate the amount of, and schedule the timing of contract payments.
- Planning for the distribution of transfer payments, grants-in-aid, and similar benefits to state and local governments, private businesses, educational institutions, and the public,

and application of guidelines for budget formulation by officials of the same and subordinate echelons within the agency or organization.



### *Budget Execution*

- Monitors the execution of a budget with many different sources and types of funding (e.g., direct multi-year appropriations, allotments from many different appropriations, transfers of funds from other agencies, reimbursements for services performed, revenue from working capital funds, and trust fund accounts). Identifies and analyzes trends in the receipt, obligation, or expenditure of funds to assure that objectives of the annual financial plan are being met on a timely basis, and that funds are available and being properly and effectively used to support program objectives.
- Develops recommendations for budgetary adjustments to support unanticipated changes in program operations and/or funding. Prepares and documents requests for increases or decreases in funds which require approval of budget or program officials at higher echelons (e.g., supplemental appropriations, allotments, reprogramming, deferrals, and rescissions of funds).
- Reviews and approves, disapproves, or modifies requests for allotments of funds submitted by lower echelons (e.g., subordinate bureaus, services, commands or installations).
- Provides advice on all aspects of the interpretation and application of agency guidelines for the budget execution process to program and budget officials of subordinate components within the organization.

### *Budget Officers*

Typically, budget officers apply knowledges and skills characteristic of this level in coordinating and reviewing the work of subordinate analysts who are engaged in the formulation and execution of the budget for an agency component. Knowledges and skills applied by subordinates are characteristic of level 1-6 of this factor. In contrast, the budget officer applies a knowledge of all aspects of the budget process (i.e., formulation, justification, and execution) for the programs and activities of the component and echelon served.

### *Level 1-8 -- 1550 points*

This level of knowledge requires mastery of the concepts, principles, practices, laws and regulations which apply to budgeting for substantive national programs and services. Employees with this level of knowledge typically serve as advisors and consultants to top management of the employing agency or organization on the Federal budget process. It requires comprehensive and detailed knowledge of the process through which budgets are developed, transmitted, presented, examined by OMB, and reviewed by Congress, and how budgetary and program legislation is enacted by Congress. It also involves expert knowledge of the financial and budgetary

relationships between the organization's budget and the budgets and programs of other Federal agencies, state and local governments, private industry, and large public organizations.

It includes detailed knowledge of the financial management and program objectives of the organization's director, OMB, and Congress; comprehensive knowledge of precedents and controls; and detailed knowledge of OMB and Treasury Department guidelines and regulations (e. g., circulars and directives) governing the acquisition and use of Federal funds.

Knowledge of this level is applied in developing, recommending, and implementing budgetary policies affecting the financing and accomplishment of important national programs and objectives (e. g., national health and safety, national defense, preservation and protection of natural resources, law enforcement, and social welfare). Such knowledge is used in interpreting and assessing the impact of new and revised Congressional legislation (e.g., appropriations language) on the formulation and execution of budgets for substantive programs. Knowledge is also used to develop and render authoritative interpretations of executive orders, OMB guidelines and directives, and policies and precedents within and across agency lines. Some employees with this level of knowledge apply new methods and techniques of budgeting to the forecasting of long-range funding needs (e.g., 3 to 5 years into the future) and development of timetables for obtaining needed funding for new or modified substantive government programs.

Employees must exercise skill in projecting and analyzing the potential effects of budgetary actions on national economic, social, and political objectives (e.g., cost-of-living, equal opportunity, or unemployment).

### *Budget Formulation*

Budget analysts typically apply knowledge of this level in reviewing, analyzing, revising, and recommending approval, disapproval or modification of budget requests (and justifications) submitted by budget officers at subordinate echelons in the agency. Analysts with this level of knowledge also analyze, combine and consolidate budget estimates of subordinate components and programs (e. g., bureaus, services, regions, and military commands) into a budget document which reflects the balanced, multi-year funding needs of the agency or organization. Some analysts use their knowledge to develop budgetary policy and also provide an authoritative source of advice and guidance for an agency on the formulation of budget estimates.

Some budget analysts also develop and provide authoritative advice and interpretations of Congressional legislation (e.g., the intent of appropriations language) and OMB policies and precedents which affect the budgets and programs of Federal agencies.

This level of knowledge is applied by budget examiners in examining the total budget of a Federal agency to assure that budget plans, schedules, and amounts of funds requested are consistent with Presidential policies and objectives, Congressional legislation and intent of OMB

regulations and directives, and the policies and programs of other Federal agencies conducting similar missions (e.g., environmental protection, scientific research and development, law enforcement, national defense, or social welfare). Typically, budget examiners apply expert knowledge of the total Federal budgetary process in approving, disapproving, and recommending major changes in agency budgets (e.g., source, amount, and/or timing of funding for multi-year programs), which directly affect the character, efficiency, and effectiveness of agency programs (i.e., the type and amount of goods and services delivered to the public, other Federal agencies, or private business).

#### *Budget Presentation-Enactment*

Knowledge of the Congressional budget process and how legislation is enacted is used to gather, assemble, analyze, prepare strategy for presenting, explain, and document the budget request, and to brief managers and other witnesses scheduled to testify on behalf of the budget request.

Some budget officers and budget analysts appear as expert witnesses before Congressional appropriations committees to testify on behalf of the budgets and programs of their agencies or areas of Government. Others present and act as spokespersons on behalf of the budget for assigned organizations and programs in meetings with OMB budget examiners.

#### *Budget Execution*

Expert knowledge of Congressional budget processes and practices and legislation applicable to the mission and programs of the employing agency is used to review, screen, and edit for transmittal to OMB and/ or Congress requests for apportionments, reapportionments, supplemental appropriations, deferrals, and rescissions of funds. Knowledge is also used to develop, implement, and advise on agency-wide policies and controls for the acquisition, allocation, distribution, obligation and expenditure of funds in approved operating budgets.

#### *Budget Analysts*

Some analysts apply this level of knowledge in initiating, reviewing and recommending approval or disapproval of requests to reprogram funds between agency components and programs (e.g., regions, bureaus, services, or major military commands).

Budget analysts also review, approve, disapprove, and recommend the amount and timing of allotments of funds to agency components and programs.

Knowledge is used to develop an annual work plan which will maximize the effectiveness and efficiency of achieving broad national program and budgetary goals. Such plans often include national employment ceilings for the agency's components and regions; timetables for the allocation and distribution of funds within the agency; and schedules for the obligation and

expenditure of funds to support substantive program milestones (e.g., grants-in-aid, equipment purchases, and payments to contractors).

### *Budget Examiners*

Knowledge of this level is applied by OMB budget examiners in reviewing and approving or disapproving requests by agencies for apportionments and reappportionments, and in screening requests for supplemental appropriations, deferrals, and rescissions of funds. Some OMB examiners with this level of knowledge are engaged in monitoring the execution of agency budgets, and analyzing trends in the commitment, obligation and expenditure of funds for specified purposes (e.g., by object class or program) by one or more Federal agencies. Other OMB examiners develop and advise on policies for monitoring budget execution in Federal agencies throughout the Executive Branch.

Budget examiners apply knowledge of this level in reviewing agency requests for apportionments, reappportionments, deferrals, rescissions, and supplemental appropriations, and make recommendations and decisions concerning the need for, means, and desirability of transmitting the requests to Congress. Budget examiners may also provide authoritative advice on all aspects of the budget execution phase and related Congressional legislation and OMB regulations (e.g., budget circulars and directives).

### *Budget Officers*

Knowledge characteristic of this level is applied by a budget officer who is responsible for the formulation, justification, and execution of the budget for an entire agency or major component conducting a substantive program or recognizable segment thereof. Work involves serving as the technical authority on budget formulation and execution for the employing component. Such an assignment requires the application of a full range of knowledges and skills described under this level in tying together the budgetary work of program managers, subject-matter experts, staff officials (e.g., personnel, data processing, and accounting specialists) and subordinate budget analysts. Some budget officers are also responsible for presenting the budget for the component served to program and budget officials of the next echelon in the agency.

## **FACTOR 2, SUPERVISORY CONTROLS**

"Supervisory Controls" covers the nature and extent of direct or indirect controls exercised by the supervisor, the employee's responsibility, and the review of completed work. Controls are exercised by the supervisor in the way assignments are made, instructions are given to the employee, priorities and deadlines are set, and objectives and boundaries are defined. Responsibility of the employee depends upon the extent to which the employee is expected to develop the sequence and timing of various aspects of the work, to modify or recommend

modification of instructions, and to participate in establishing priorities and defining objectives. The degree of review of completed work depends upon the nature and extent of the review, e. g., close and detailed review of each phase of the assignment; detailed review of the finished assignment; spot-check of finished work for accuracy; or review only for adherence to policy.

This factor also takes into account the extent of the employee's responsibility for independent action and decision making.

### *Level 2-1 -- 25 points*

Work is closely controlled by the supervisor in both the assignment and review stages. Tasks involving the use of new formats, methods or procedures and developmental assignments are typically accompanied by detailed and specific instructions covering such things as: sources of information; guidelines to be used; forms and worksheets on which data is to be entered; the end product desired; and the analytical steps to be followed in arriving at the desired end product.

Work is completed by the employee in accordance with the supervisor's instructions and guidelines specified for use. The employee confers with the supervisor, or a higher-graded co-worker skilled in the work, as needed, to obtain further clarification of instructions and work methods.

Work is closely reviewed in progress and upon completion for adherence to instructions, accuracy of numerical and statistical tabulations (e.g., total funds paid for a particular line item in the budget), and overall acceptability of the finished product (e.g., propriety of format, inclusion of information requested, and/or compliance with guidelines and procedures).

### *Level 2-2 -- 125 points*

Work is assigned by the supervisor in the form of budgetary actions to be performed and/or designated organizational components and functions to be covered on a continuing basis. The supervisor furnishes specific guidance and instructions concerning work methods and procedures to be used, time frames for completion of steps in the budget process, and scope and limitations of new or continuing assignments. Work assignments and objectives are usually of a short-term nature. Judgments made by the employee in carrying out assignments include: which formats to use in recording and displaying budgetary information; the type of supporting data needed; and sources of data which are acceptable for use (e.g., accounting records, personnel records, or procurement records). Within the framework established by the supervisor, and subject to clear-cut procedures and guidelines for the work, the employee exercises initiative in planning the sequence and scheduling of individual tasks. The employee refers problems not covered by

the supervisor's instructions or guides to the supervisor or a designated employee skilled in the work.

Work is reviewed by the supervisor or a designated employee for compliance with instructions and guidelines; appropriateness of facts, figures and statistical data; consistency; timeliness; soundness of judgments made; and adherence to accepted work methods and procedures.

*Level 2-3 -- 275 points*

Typically, work assignments involve continuing responsibility for specific areas of the budget, such as: organizational components; object classes; appropriations accounts; segments of substantive programs; support activities; budget formulation; budget execution; or a matrix of work which cuts across boundaries of organizational, program and budgetary lines. Assignments are usually accompanied by supervisory instructions concerning budget and program priorities, objectives, and deadlines. Often, deadlines for completion of work assignments coincide with, and correspond to, deadlines for the submission of budget forms, schedules, and reports (e.g., budget estimates, or reports on budget execution).

The employee is responsible for independently planning and carrying out information gathering and analysis activities involving the application of standardized policies and regulations, and currently used methods and practices of budgeting (e.g., comparing costs of alternative program plans, or determining the labor costs associated with equipment maintenance and repair, or keeping track of obligations and expenditures in related accounts). The employee uses judgment in resolving commonly encountered work problems, such as those which require choosing analytical methods, or provisions of applicable regulations. The supervisor or project leader provides guidance in interpreting and applying new or revised budget policies and regulations.

Recommendations and decisions which change the amounts of funds allotted to components and programs, or the purposes for which funds in approved budgets are used, require the prior approval of the supervisor. Work products (e.g., salary and expense schedules or analyses of costs of program operations) are reviewed by the supervisor at key stages of development or milestones in the budget cycle and upon completion for soundness of technical treatment and conformance to budget policy and requirements. Currently used budgetary methods and practices applied by the employee are usually not reviewed in detail.

*Level 2-4 -- 450 points*

Employees working under this level of supervisory control are usually assigned long-term, continuing responsibility for independently performing budgetary functions in one or more phases of the budget process (i.e., formulation, presentation, and/or execution for areas of the budget which support the substantive programs of the employing agency or component. This level is distinguished from the preceding level (level 2-3) principally by the employees' added responsibility for independently planning and carrying out work on an extended basis, and for making a wide range of technical (budgetary) decisions, commitments, and recommendations as the work proceeds.

The supervisor establishes the overall budgetary objectives and policies of the employing organization, and indicates the sources and types of funding available to achieve the stated

objectives. Within this framework the employee and the supervisor, in consultation, develop the internal organizational deadlines, e.g., for analysis of information and preparation of draft budget estimates; or submission of reports on the availability and use of funds; conduct of long-range analytical projects (e.g., studies of trends in costs of providing services); and areas of emphasis the work (e.g., preparation of justification statements to support new or changed funding needs).

At this level the employee is responsible for independently planning, performing, coordinating, and scheduling the budgetary financing for new programs and activities of a substantive nature; resolving and interpreting ambiguous and conflicting budgetary policies and regulations; reconciling conflicting budgetary and program objectives; and assessing the long-term effects of new or revised legislation on the budget and programs of the employing organization.

Some employees at this level are authorized to make recommendations and commitments to management involving the allocation and distribution of funds in approved budgets, consistent with governing legal and regulatory guidelines and policy objectives, without prior approval by the supervisor.

On own initiative the employee selects the analytical methods to be used in estimating funding needs (e.g., decision theory, program evaluation review techniques, linear regression, and/or linear programming), strategies for presenting budgetary recommendations and requests to management and fund-granting authorities, and the methods to be used in checking the accuracy and reliability of budget forecasts and effectiveness of controls over the use of funds (e.g., program allotments or apportionments). The employee is responsible for informing the supervisor of budgetary issues with potentially controversial and far-reaching implications (e.g., need for supplemental appropriations; criminal misuse of program funds; inability to meet key budget and program deadlines for obtaining or spending funds; or need for changes in policies, regulations or legislation).

Completed work (e.g., budget forecasts and justifications, reprogramming actions, allotments and distributions of funds to subcomponents, and analyses of trends in the obligation and expenditure of funds) usually receives a supervisory review for effectiveness in meeting budgetary and program objectives and deadlines, and consistency and agreement of budgetary actions and recommendations with objectives of other areas of the budget and programs of the employing organization.

### *Level 2-5 -- 650 points*

This is the kind and level of supervisory control typically exercised over the work of an employee who is responsible for, and expert in, all phases and methods of budgeting for the substantive nationwide programs administered by the employing agency or a component thereof. This level also applies to those budget examiner positions which are assigned continuing, independent responsibility for the total budgetary affairs of an entire Federal agency with a substantive nationwide mission and programs.



The supervisor provides broad administrative and policy direction through discussion of financial and program goals and related Presidential, Congressional, or political considerations which affect the budget administered. The employee working under this kind and level of supervisory control is usually delegated responsibility and authority for independently planning, scheduling, coordinating (e.g., with program managers and their staffs), carrying out, and evaluating the effectiveness of budgetary operations performed in the employing agency or assigned component. The employee exercises delegated authority for funds management and control, which includes the authority to approve funding transactions in approved budgets without reference to the supervisor (e.g., issuance of allotments to program managers; transfers of funds between budget accounts and programs; and withholding of funds to prevent over-obligation).

In performing the work the employee makes extensive, unreviewed technical judgments concerning the treatment of budgetary data in forms, schedules, requests, and reports (e.g., narrative and statistical justifications for program funding), and in deciding which analytical methods (e.g., linear programming, or inventory replacement models) will be applied, and when and where to apply them. Many of these technical decisions lead to, or form the basis for major program policy and operational decisions by the director of the employing organization (e.g., to accelerate or curtail program operations).

The employee is regarded as the sole technical authority for the employing organization on budgetary matters (e.g., interpretation of laws, regulations, policies, and methods) and recommendations made by the employee are usually accepted by the supervisor, without change. The employee's actions, decisions, and recommendations are reviewed primarily for results obtained in achieving financial goals and objectives, and in providing support for the attainment of program goals and objectives. Due to the extended nature of the budget cycle, the results of recommendations and completed work (e.g., formulation and presentation of annual and multi-year program budgets) are frequently not subject to review and evaluation for periods in excess of one year. Recommendations made by the employee for new or revised budgetary policies, procedures, and controls, are evaluated by the supervisor in terms of anticipated impact upon accomplishment of substantive program goals and objectives, and national priorities.

### **FACTOR 3, GUIDELINES**

This factor covers the nature of guidelines for the work and the judgment needed to apply them. Guides used in this occupation include, for example: established budgetary procedures and policies, traditional practices, and reference manuals such as financial handbooks, budget circulars and directives, appropriations language, and agency regulations and requirements.

Individual jobs vary in the specificity, applicability, and availability of the guidelines for performance of assignments. Consequently, the constraints and judgmental demands placed upon

employees also vary. For example, the existence of specific instructions, procedures, and policies may limit the opportunity of the employee to make or recommend decisions or actions. However, in the absence of procedures or under broadly stated objectives, employees may use considerable judgment in researching literature and developing new methods (e.g., of formulating, monitoring, or analyzing budgets).

Guidelines should not be confused with the knowledges described under Factor 1, Knowledge Required by the Position. Guidelines either provide reference data or impose certain constraints on the use of knowledges. For example, in the field of budget analysis there may be several methods of forecasting expenditures set forth in a technical manual. However, in a particular budget office the policy may be to use only one of those methods; or the policy may state specifically under what conditions each method may be used.

### *Level 3-1 -- 25 points*

This level is applicable to those positions and work situations in which specific, detailed guidelines covering all phases of assigned budgetary tasks are provided to the employee. Such guidelines typically include standard office operating procedures for compiling and entering statistical data in a variety of commonly used budget forms, schedules, and worksheets.

The employee works in strict adherence to the guidelines. Any deviation from the guidelines and procedures must be authorized in advance by the supervisor or a higher-graded co-worker.

### *Level 3-2 -- 125 points*

Procedural instructions for doing the work have been established by the employing component or agency, and are readily available to the employee. Guidelines cover a wide variety of procedural and administrative matters, such as: documentation of statistical data in numerous types of budget forms, schedules, and reports; methods for estimating mileage allowances, standard level user costs, overhead charges, and personnel salaries and benefits; procedures to be followed in submitting budget estimates, requests for approval of reprogramming actions, and reports on budget execution; and instructions for preparing budget estimates for industrially funded operations in commercial balance sheet format.

The number and similarity of guidelines and work situations requires the employee to use judgment in locating and selecting the proper procedural and technical instructions for application to specific budgetary situations (e.g., preparation of budget estimates for assigned object classes or line items).

Adaptations of, or deviations from guidelines are limited to matters of style and format (e.g., deciding upon how to display budgetary information and supporting statistical information for

greatest clarity of presentation and ease of interpretation, and to highlight significant trends in spending). At this level the employee also determines which of several established alternative procedures to use in estimating overhead charges for billing customers of a working capital fund, the cost of furnishing supply items from inventory, or the cost of personnel salaries and benefits in an administrative activity.

Situations not covered by existing guidelines, or for which guidelines are not available to the employee, or which would require significant deviations from existing guidelines, or for which guidelines are conflicting and ambiguous are referred to the supervisor or to a higher-graded employee skilled in the work.

### *Level 3-3 -- 275 points*

Guidelines available and regularly used in the work are in the form of budgetary policies, precedents and regulations (e.g., the analysis and formation of budget estimates, requirements for narrative justification for budget requests or reprogramming actions, or methods for analyzing and reporting on obligations and expenditures in approved budgets), and specific substantive program goals, production schedules, and work processes. Guidelines are not always applicable to specific budgetary situations, e.g., joint funding arrangements, distribution of contracts and grants monies, and program changes which involve cost reductions achieved through use of improved work methods. This level also includes those work situations in which the incumbent must interpret and apply a large number of varied program and budgetary policies and regulations (e.g., in budgeting for programs administered by components of the same agency).

The employee uses judgment in interpreting, adapting, and applying guidelines such as instructions in budget formulation and budget execution to the analysis and development of budget estimates and annual work plans for continuing programs and organizations. The employee independently resolves gaps in specificity or conflicts in guidelines which are in consonance with stated budget and program objectives.

At this level the application of guidelines requires the use of analytical methods and techniques (e.g., cost-benefit analysis, decision theory, or preparation of commercial-type balance sheets and profit and loss statements). Results of budgetary actions (e.g., dollars saved, or costs of program accomplishments) are analyzed by the employee, who proposes regulatory changes designed to improve the effectiveness or efficiency with which funds are obtained or used.

### *Level 3-4 -- 450 points*

In addition to those guidelines described in lower levels of this factor, guidelines regularly applied at this level consist of broad budgetary guidance, such as: circulars, directives, and regulations issued by the Office of Management and Budget which relate to the division of

Federal funds among agency programs; regulations published by the Treasury Department; judicial decisions, Comptroller General decisions, and similar precedents specific to the budget and programs of the employing organization; and broad program goals and objectives of the employing organization. Guidelines provide a general outline of the concepts, methods and goals of budgeting to be followed (e.g., in formulating long-range budget estimates covering the budgets and operations of new or substantially revamped national programs). Where guidelines for performing the work are scarce or of limited use, the employee develops guidelines, e.g., for reprogramming or allotment of funds, to be followed by budget officers and program managers at subordinate organizational levels and/ or offices in various geographic regions. Also included at this level are voluminous and conflicting program and budget policies and regulations (e.g., major unfunded national program requirements) which require detailed analysis, interpretation, and resolution.

The employee uses initiative and resourcefulness in researching and implementing new and improved methods and procedures of budgeting for use within the employing organization and/or criteria for identifying and analyzing trends in the use of funds, and measuring organizational effectiveness in achieving major budgetary goals.

At this level the incumbent exercises a great deal of judgment and discretion, and has broad latitude in interpreting and applying guidelines, organization-wide. Also included at this level is the interpretation and application of voluminous and ambiguous or conflicting guidelines of more than one Federal agency or department which apply to the budgets of assigned programs and organizations (e. g., in establishing a working capital fund the corpus of which is supported by funds from many different Federal agencies, or in executing the budget for an organization which provides reimbursable services on a nationwide basis to components and personnel of other agencies).

Examples of initiative and originality characteristic of this level include:

- a. Developing budgetary guidelines covering the formulation of budget estimates for nationwide supply operations of an organization or agency which has as its mission the provision of supplies to other Federal agencies, or to many geographically dispersed components of the employing organization.
- b. Establishing criteria and methods for analyzing and evaluating the performance of budgetary functions in industrial fund activities within a Department of Defense agency or major military command, when work involves application of budgetary policies and procedures of other commands, agencies, or large private industrial organizations.

*Level 3-5 -- 650 points*

At this level the employee is a recognized technical authority on the development and interpretation of budgetary guidelines, policies, legislation and regulations covering the budgetary operations of one or more substantive national programs and the organizations which administer them.

Guidelines are nonspecific and stated in terms of broad national policies and goals, often in legal and technical terminology, which necessitates extensive interpretation to define the extent and intent of coverage. Guidelines characteristic of this level consist of: appropriations language in budgets approved by Congress; enabling legislation enacted by Congress pertaining to the establishment and financing of important National programs and agencies; Acts of Congress (e.g., the Impoundment Control Act of 1974) with respect to the acquisition and use of appropriated and nonappropriated funds (e. g., revenues from industrially-funded operations); Presidential budgetary and fiscal policies; precedent-setting judicial decisions; and broad based Comptroller General decisions (e.g., on payment of hazardous duty pay to Federal employees).

Some employees interpret national policies, goals and legislation in developing budgetary guidance and regulations which apply to the conduct of diverse budgetary and program operations, government-wide. Such guidance, often in the form of budget circulars, directives, or instructions, provides instructions on the implementation of new and revised methods which agencies are required to use in formulating their budget requests.

At this level an employee must use initiative, judgment, and originality in researching and interpreting existing national policies and Congressional legislation; in developing broad agency budgetary programs, economic and policy goals and objectives; in determining when new or revised legislation is needed, and in researching and preparing recommendations for the content of such legislation. The employee developing regulations and budgetary policies must take into account the effects of conflicting laws, policies and regulations, yet promulgate budget policies and regulations which are flexible enough to remain current despite changes in budgetary methods, program operations, and work processes.

#### **FACTOR 4, COMPLEXITY**

This factor covers the nature, number, variety, and intricacy of tasks, steps, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work.

This factor also covers the interrelationships between budgets and programs which must be identified, considered, and analyzed in performing the work (e.g., costs, benefits, sources and types of funding, uses of funds, schedules and deadlines, and organizational policies and goals).

*Level 4-2 -- 75 points*

Work of this level consists of duties which involve the performance of a series of related steps, methods, tasks, and procedures in the Federal budget process. Duties characteristic of this level include: checking the accuracy and consistency of budget estimates by line item and object class through comparison with totals, subtotals and percentages in related budgetary forms and schedules; consolidating estimates for like entries to arrive at the total or fractional cost of a quantity or group of line items (e.g., gallons of fuel, typewriters, salary costs, or vehicle repairs); researching regulatory and procedural guides to determine the proper documents and formats to use in entering and recording budgetary data (e.g., personnel salaries and expenses, stock fund revenues, or line item obligations); adjusting formal and informal records to reflect the status of funds available in an account as budgetary transactions occur (e.g., obligations, expenditures, transfers of funds, and reimbursements); and recommending approval or disapproval of actions (e.g., work orders, procurement actions, personnel hires, overtime work, or vehicle repairs) when such recommendations can be based upon standard office operating procedures and the availability of funds for the designated purpose.

At this level the employee makes decisions concerning the selection of the most appropriate budget schedules, forms, and documents, and the proper formats in which to enter or adjust data reflecting the status of funds in assigned line item, object class, component, or stock fund budget accounts. The employee also decides which records and documents to review in checking the accuracy and consistency of estimates, obligations, expenditures, revenues, reimbursements, and transfers of funds (e.g., accounting records, personnel files, payroll records, and/or procurement vouchers).

Financial and budgetary data of a factual nature appears in a variety of different formats. The employee must recognize similarities and differences in the kinds of transactions and entries which occur, and the methods to be followed in recording them, in order to check the accuracy and consistency of information in the different forms, schedules, and documents used. Deadlines for completion of the work are fixed and unvarying, and are usually established from several months to one year in advance.

### *Level 4-3 -- 150 points*

The assignment involves performing varied duties in the budget process which require the application of a series of different and unrelated methods, practices, and techniques of budgeting. Duties characteristic of this level include: developing cost data for alternative work plans; forecasting funding needs for continuing support activities through extrapolation and interpolation of current and historical cost data; estimating and prorating overhead charges to be added to the cost of revolving fund supplies and services; providing advice on the applicability of installation or component regulations; reviewing requests for allotments of funds; identifying, plotting, and determining reasons for trends in the cost of accomplishing specific work objectives (e.g., purchasing and distribution of supplies, completion of work orders, maintenance of buildings and grounds, or processing of claims for benefits).

Organizations, activities, services, and/or accounts budgeted for are relatively stable from one year to the next, and throughout the fiscal year. Funding with which the employee is concerned is from readily identifiable sources (e.g., allotments or reimbursements). Activities typical of this level include, but are not limited to: staff offices, internal supply and maintenance functions, legal offices, utilities, family housing programs, hospital facilities, and laboratories conducting routine testing of substances.

The incumbent compiles, analyzes, and summarizes budgetary information relating to assigned areas of the organization's budget and designated phases of the budget process. Information analyzed pertains to past, present, and future costs of basic administrative expenses and/or services (e.g., salaries and wages of employees, office supplies and equipment, travel and transportation), and the timing of budgetary actions (e.g., acquisition, distribution, and/or transfers of funds) needed to support objectives of the annual work plan. The analyst is responsible for translating organizational needs and objectives, by line item and object class, into budget dollars and funding actions required to accomplish them. Work requires consideration of program plans, provisions of applicable policies, regulations, and procedures, and alternative methods of obtaining and distributing funds. Identifies, quantifies, and analyzes relationships among organizational needs and objectives, costs, obligations, revenues, expenses, requirements of budgetary guides, and funding information in unrelated documents and reports (e.g., procurement contracts, accounting records, work reports, utility bills, work orders, customer reimbursements, and business-type balance sheets).

Recommendations concerning the approval or disapproval of requests for allotments of funds, or actions involving the commitment of funds available in approved operating budgets are based upon factual considerations such as the amount of funds in an account, deadlines integral to the budget cycle, and local controls and regulations on spending. Time constraints on the accomplishment of budgetary work (e. g., preparation of budget estimates, or use of funds in approved budgets) are those normally associated with a phase of the budget process, and are specified several months to a year in advance.

#### *Level 4-4 -- 225 points*

Work involves the performance of a wide variety of analytical and technical budget administration functions for substantive programs and support activities which are funded through many separate sources (e.g., appropriations, allotments, reimbursable accounts, and/or transfers of funds between organizations). Often, programs budgeted for are financed through a combination of appropriated fund and revolving fund accounts. Programs and funding are unstable and subject to change throughout the budget year, which necessitates making frequent adjustments to budget estimates and conducting partial rebudgeting during the fiscal year. Program funding may extend for several years or more, as in the case of a no-year appropriation. The budget for which the incumbent is responsible typically includes either a wide range of

object classes and line items for one or a few substantive programs and organizations, or fewer object classes and accounts through which a wide range of program areas are funded.

Work requires identification and analysis of changes in budgetary policies, regulations, constraints, objectives, and funds available which affect the accomplishment of program objectives, and vice-versa. The incumbent analyzes budget and program input in order to develop annual and multi-year budget estimates for assigned programs and activities. At this level the employee conducts research, identifies and analyzes trends in the use of funds (e.g., increases or decreases in costs of accomplishing program goals), and recommends adjustments in program spending which require the rescheduling of program workloads. The employee also assists program managers and staff officials in interpreting the impact of, and planning for multi-year budgetary and program changes.

The analyst makes use of analytical techniques, such as cost-benefit analysis, zero base budgeting (ZBB), amortization, depreciation, and pro-rating revenues and costs among customers. The analyst is responsible for selecting the appropriate analytical technique for use in predicting or assessing the effects of budgetary and/or program changes, and evaluating the significance of conflicting budgetary data. Work is complicated by the presence of conflicting program and budgetary data. In identifying the costs involved in accomplishing objectives, the employee also must decide which data to rely upon.

In addition to regular, predictable cyclical deadlines and milestones integral to the budget process, there are unpredictable short-term deadlines which vary according to changes in budgetary objectives, available funding, program goals and workload. Work involves analyzing trends and recommending alternate courses of action to managers concerning the amount, purpose, source, and timing of funding actions, and assisting managers in planning and scheduling the funding for program and program support objectives (e.g., allotments, transfers, reprogramming, or deferrals).

#### *Level 4-5 -- 325 points*

The work requires the selection and use of many different and unrelated analytical techniques and methods in the formulation, presentation-enactment, and/or execution of multi-year budget forecasts and requests to cover substantive agency programs with widely varying needs, goals, objectives, work processes and timetables. Analytical methods regularly applied typically include:

planning-programing-budgeting (PPB); program evaluation review techniques (PERT); linear programing; and management by objectives. The employee makes recommendations concerning changes in funding and budget plans which require corresponding changes in substantive programs (e.g., levels of services or benefits provided to many echelons and components within a large Federal agency or Department, other agencies, private industry, or to the public).



Recommendations concerning the acquisition, use, or availability of funds for program purposes are based upon detailed analysis and consideration of program requirements in relation to budgetary requirements, policies and methods, and sources and types of funding (e.g., appropriations allotments, apportionments, revenues and reimbursements to working capital funds, and reprogramming of funds which require prior approval of the agency or fund granting and distributing organization). The work also requires identifying, quantifying, and evaluating the mutual effects and interrelationships between program goals and accomplishments and budgetary resources and policies. Work of this level requires planning and analysis for attainment of multi-year budgetary objectives and plans which conflict with long-range goals and objectives of the organization. There is a great deal of uncertainty and difficulty in determining the amount, sequence, and timing of budgetary actions due to the presence of one or more of the following conditions:

- continually changing program objectives, plans, and funding requirements resulting from new legislation, revised policies, and/or shifting demand for goods and services.
- conflicting program and budgetary requirements (e.g., reduction in budget authority coupled with expansion of services to the public).
- implementation of a new substantive program which is complicated by the lack of productive data upon which to base budget forecasts.
- varying economic and fiscal circumstances (e.g., fluctuations in the exchange rate of the U.S. dollar against foreign currencies).
- technological developments (e.g., research and development, environmental protection, or automated information processing systems) which have significant cost impact upon substantive agency programs.
- continuing need for reprogramming actions that involve 10 percent or more of funds for a substantive program in a single budget year (normally such actions require the prior approval of agency headquarters).

Difficulty characteristic of this level is also encountered in formulating, presenting and/or defending budget requests. Such work involves developing the strategy for presenting the budget for important substantive programs, developing narrative and statistical justification for requested funds, briefing management officials on the nature of the testimony to be given, evaluating the reactions of fund granting and approving officials to the presentation, responding to questions or comments, and making necessary adjustments to the budget as the result of decisions concerning funding.

The work requires developing proposals concerning alternative methods, sources, and timing of financing for substantive programs and/ or devising and applying criteria for evaluating the progress and cost effectiveness of accomplishing program plans, goals and objectives. This factor level includes budget execution work involving the most difficult funds control activities associated with multi-year procurement of major weapons systems, construction projects, law enforcement activities, and delivery of payments and benefits to the public. Incumbents adapt budgetary policies, analytical methods, and regulatory procedures for use by subordinate echelons, installations, and field offices in formulating or executing budgets. Incumbents who develop and interpret budgetary policies and regulations must consider the broad range of policies, procedures, laws, regulations, and program goals and objectives which are to be fulfilled.

#### *Level 4-6 -- 450 points*

The work involves analyzing, planning, scheduling, and coordinating the amount, sequence, and timing of actions in all phases of budgeting needed to formulate the budgets for multi-year substantive programs which have extensive budgetary and financial relationships with the budgets and programs of other Federal agencies, State and local governments, major private industrial firms, and/or foreign countries. Assignments are characterized by the need to develop and submit requests to OMB and/or Congress for appropriations, supplemental appropriations, apportionments, reappropriations, deferrals, rescissions, and borrowing from the U.S. Treasury, or through the sale of bonds.

Decisions and recommendations require consideration and analysis of: the intent of budgetary and program legislation, effect on achievement of national economic and social goals; impact of budgetary actions upon the finances of prime contractors (e.g., those producing weapons systems, aircraft, ships, or large construction projects); legislation; delivery of benefits and services to the national public; and provision of grants and subsidies to the nation's states and cities. Long range budget plans must continually be modified in accordance with changes in Congressional and Presidential program goals, and adjusted to reflect feedback from the budget execution process. The work involves identifying, analyzing, and measuring the effects of budgetary actions on programs and budgets of other agencies and interests outside the Federal sector. Difficulty is also encountered in identifying and recommending alternate ways to resolve conflicting objectives which result from the presence of important national program goals which overlap or conflict with those of other programs or national priorities.

Incumbents engaged in budget formulation and presentation develop strategies for presenting program budgets to OMB and to Congress. Such work involves preparing narrative and statistical evidence and justification in support of budget requests, planning testimony for and briefing top agency officials and other agency witnesses scheduled to appear before Congressional appropriations committees, responding to questions about budget requests raised

by Congresspersons and their staffs, and making appropriate adjustments to program budgets to conform to the desires and intent of Congress.

Incumbents at this level plan and develop the methods for financing new or substantially revised national programs and prepare detailed recommendations and documentation for new or changed budgetary legislation needed to support major substantive national programs.

### **FACTOR 5, SCOPE AND EFFECT**

Scope and Effect covers the relationship between the nature of the work, i.e., the purpose, breadth, and depth of the assignment, and the effect of the work products or services both within and outside the organization.

In General Schedule occupations, effect measures such things as whether the work output facilitates the work of others, provides timely services of a personal nature, or impacts on the adequacy of research conclusions. The concept of effect alone does not provide sufficient information to properly understand and evaluate the impact of the position. The scope of the work completes the picture, allowing consistent evaluations. Only the effect of properly performed work is to be considered.

*Level 5-1 -- 25 points*

The purpose of the work is to provide training in the practical application of basic concepts, methods, procedures and guidelines of budgeting. Work involves the performance of specific well-defined tasks, such as reading commonly used procedural and regulatory guidelines, consolidating program and budgetary information from one or a few readily available source documents, and transposing budgetary data from one schedule or format to another.

Work performed by the incumbent (e.g., consolidating information) facilitates the work of higher-graded co-workers within the immediate employing office by relieving them of routine procedural tasks in a particular phase of budgeting.

*Level 5-2 -- 75 points*

Work involves the application of specific, well-established rules, regulations and procedures of budgeting to a segment of the formulation or execution of the annual budget for assigned accounts, organizational components, object classes, line items, and/or support activities. Typically, organizational components and activities budgeted for are at the lowest operating level of the employing organization in field or headquarters location. Work products and services affect: the accuracy of budget estimates, reports, and reprogramming actions prepared by others within the employing organization; the timeliness with which requests for allotments of funds are processed; and the adjustment or documentation of records reflecting the status of funds in the budgets of serviced activities.

Those employees working in the budget formulation phase ordinarily review estimates of funding needs and accompanying narrative justification to assure that required forms, documents and schedules are present, that data is displayed in the proper format and sequence, and numerical totals in related forms are consistent throughout. The incumbent compares estimates with approved funding levels in current and prior year budgets to ascertain the location (e.g., by object class or line item) and magnitude of difference. Significant variations in documentation, workload, and funds requested are brought to the attention of the supervisor or a higher-graded co-worker.

Employees working in the budget execution phase typically review requests for allotments of funds and individual personnel staffing actions to assure that funds are available in the budget to be used for the stated objectives. Some employees compare obligations and expenditures with current budget authority to identify budget categories or organizations in which over or under-obligations of funds are anticipated or have occurred. Employees also prepare factual reports on the status of funds in assigned budget accounts (e.g., for supplies, salaries, travel expenses, or maintenance activities).

Other employees research budget and financial records to provide information of a factual nature on the amount and type of funds available, and serve as a source of information on specific rules and procedures governing the processing of routine budgetary actions.

Work done by the employee improves the accuracy and facilitates the delivery of further budgetary and administrative services which rely upon budgetary information (e.g., personnel staffing, vehicle maintenance, and payroll processing).

### *Level 5-3 -- 150 points*

Work involves the application of a wide range of standardized, widely-accepted budgetary regulations practices, and procedures typical of one or more complete phases of the annual budget process (e.g., budget formulation and execution) for assigned organizations, object classes, locally-based substantive programs, or support activities. Usually, the organizations, programs, or activities budgeted for are further subdivided into (or administered through) branches, sections, or units in field or headquarters locations.

Work products, advice and services rendered, and clearances issued affect the amount and timely availability of money to pay for personnel salaries and expenses, equipment, routine maintenance services, and similar administrative and support activities in appropriated or industrially funded organizations.

Advice affects the accuracy of budget forecasts and/or compliance with legal and regulatory guides, such as the Anti-Deficiency Act. Work involves the application of specific budgetary rules, regulations, principles, and procedures associated with the phases of budget formulation and budget execution which constitute segments of the budget for assigned support activities (e.g., family housing, stock fund supply, building maintenance, and troop support) and related object classes and line items. Budgeting is also performed in support of the substantive missions, functions and operations of locally based segments (e.g., office, laboratories, or branches) of activities characteristic of the next higher level (level 5-4) which are engaged in widespread substantive program operations.

Typically, organizations budgeted for are engaged in substantive program or support operations at the lowest operating level in the agency, and such operations are funded on a short-term basis (i.e., one-year or less). Characteristic of this level are benefit payments, equipment testing, health care, investigative, regulatory, and supply activities.

### *Level 5-4 -- 225 points*

The purpose the work is to formulate and/or monitor the execution of long-range (e.g., three-to-five year) detailed budget forecasts and plans to fund the implementation of substantive

programs and projects of the employing component or agency. Work involves establishing financial and budgetary goals, timetables, milestones, and other criteria against which the relative costs and benefits of program achievements can be measured (e.g., production and distribution of goods, construction, or delivery of services to the public), and assessing the cost-effectiveness in meeting these goals.

Assignments in budget formulation typically involve developing detailed estimates of the funding needed to support important programs and projects, and written narrative justification for the funds requested.

Budget execution involves planning for the timely acquisition and use of funds through time-phased allotments and transfers of funds. The work also requires adjusting long-range budget forecasts and monitoring the execution of budgets for assigned substantive programs by analyzing costs, benefits, and trends in ratio of obligation and expenditure of funds to assure that funds are being effectively used to accomplish stated program objectives.

Employees responsible for programs of this scope also make recommendations on ways to improve the utilization of funds which will result in cost savings and effective accomplishment of mission and program objectives.

Recommendations and technical interpretations affect the amount and availability of funds for the conduct of major substantive or administrative programs and services (e.g., development of strategic weapons which are part of larger systems, construction of housing, delivery of health care services to the public, research grants, payment of benefits, conduct of a regulatory and enforcement program within a region or comparable area of the nation, or the operations of other Federal agencies, States, public organizations, large universities, or private industrial concerns such as DOD contractors).

Programs and projects budgeted for typically cut across component lines within the employing agency, and may also affect the budgets, programs and interests of other Federal agencies, public organizations, and/or private industrial firms.

Examples of work situations characteristic of this level include:

- a. The employee serves as a regulatory expert responsible for interpreting and resolving conflicts in budgetary guidance and regulations issued by the employing agency or component for application to the budgets and programs of other agency components and activities. Work includes the development of regulatory, supplemental, procedural, and similar guidance in one or more phases of budgeting for use in subordinate echelons and components of the employing organization in field or headquarters location (e.g., civilian bureaus and services, regions, or military commands and installations).

- b. The assignment involves responsibility for all aspects of the formulation, execution, and review of the administrative budget (i.e., personnel salaries and related expenses, travel, and office supplies and equipment) for a Federal agency or component thereof engaged in regulatory or enforcement activities, with subordinate organizational segments in field or headquarters locations, most of which have their own budget staffs which independently accomplish the formulation and execution of the administrative budget for annual operations.
- c. Budgets for research, development, test, evaluation, and procurement of components for weapons systems (e.g., ships, aircraft, armored vehicles, and missiles). Responsibility includes formulation of the current and out-year budgets for assigned projects, and development of narrative justification linking budgets to levels of program effort.

### *Level 5-5 -- 325 points*

The purpose of the work is to analyze, advise on, and recommend solutions to budgetary problems in all phases of budget administration (i.e., formulation, presentation, and execution) which budget officers and budget analysts at subordinate echelons and components within the employing agency have either been unable to resolve or lack delegated authority to act on.

Problems characteristic of this level involve conflicts between established budgetary policies or regulations and substantive missions and programs, Federal or State laws, Congressional intent, or national economic and social policies. Work often involves the interpretation and adaptation of new or revised methods of budgeting to substantive appropriated fund programs.

Work typically affects the acquisition, amount, distribution, and sequence of funds for important, substantive national programs on a long-term basis (i.e., for several years or more). Recommendations made by the incumbent affect the funds available to carry out agency programs, the allotment of funds to agency components and subcomponents, and the rate of obligation and expenditure of funds by the employing agency, which impacts upon the budgets and programs of other Federal agencies, State agencies, national industries (e.g., banking, agriculture, health care, or defense), or foreign trade. Programs budgeted for which are characteristic of this level involve: development, acquisition and deployment of major strategic weapons systems; administrative delivery of a national social insurance program; or major national or international grant-in-aid programs.

Examples of work situations characteristic of this level include:

- a. Developing, formulating, and issuing authoritative budgetary guidance (e.g., policies, procedures, and interpretations of legislation or OMB regulations and directives) for an agency or major component thereof administering a substantive national program.

- b. Developing the strategy for presenting budget requests to OMB and/or to Congress, which includes preparing supporting justification for apportionments and budget testimony of officials serving as witnesses.
- c. Reviewing and consolidating the budgetary operations (i.e., at least formulation and execution) of several major components of a Federal agency (i.e., bureaus or services in headquarters (HQ) or field locations, or major military commands) to assure compliance with applicable laws, regulations, policies, and goals of the agency and equitable distribution of funds among components.
- d. Analyzing, evaluating, and examining the budgetary operations of a Federal agency with a singular mission or a major component of a large multi-mission department to make decisions and recommendations concerning the amount and timing of the agency's budget request to Congress, deferrals, rescissions, supplemental appropriations, and other sources of funding (e.g., working capital fund revenues, or issuance of debt certificates).
- e. A budget officer working with this level of scope and effect typically serves a major component of a department or agency (e.g., a bureau, service, regional headquarters, or a military command) which is responsible for conducting a major national level substantive program.

### *Level 5-6 -- 450 points*

The purpose of the work is to plan, develop, monitor, and coordinate the implementation of the total budgetary program of an entire Federal agency, major military command next below the headquarters level, or multimission civilian administration, bureau, or service (e.g., Internal Revenue Service, Public Health Service). Typically, the employing agency is organized into a central or national level which is further subdivided into large, independent components in field or headquarters locations, each of which is responsible for the formulation and execution of its own multi-year budget.

Agency components are responsible for the conduct of diverse, important programs which affect the health, well-being, safety, or security of a substantive portion of the nation's citizens. Field installations and components are often located at numerous, geographically dispersed locations within and outside the United States. The total budgetary operations of the agency are organized into several layers of formulation, execution, and review. Programs budgeted for at this level are essential to the missions of the agency (e.g., national defense, housing, environmental protection, social welfare, agriculture, or health care), or otherwise affect the well-being of the nation on a long-term basis. Budget decisions and recommendations are of such magnitude that they shape the character of broad national programs and have a significant impact upon the national economy and/or the economies of foreign governments.



Examples of work situations characteristic of this level include:

- a. An OMB budget examiner responsible for analyzing, examining, and monitoring the budgetary operations (i.e., all substantive programs and phases of budgeting) for a multi-mission Federal agency, including approval or denial of requests for apportionments, supplemental appropriations and rescissions.
- b. A budget officer at this level responsible for at least the formulation, presentation (to OMB and/or Congress), and execution of the annual and long-range budgets for the substantive, mission-oriented programs and supporting administrative activities for all echelons and components of the employing agency.

## **FACTOR 6, PERSONAL CONTACTS**

This factor includes face-to-face contacts and telephone, dialogue with persons not in the supervisory chain. (NOTE: Personal contacts with supervisors are covered under Factor 2, Supervisory Controls.) Levels described under this factor are based on what is required to make the initial contact, the difficulty of communicating with those contacted, and the setting in which the contact takes place (e.g., the degree to which the employee and those contacted recognize their relative roles and authorities).

Above the lowest level, points should be credited for this factor only for contacts which are essential for successful performance of the work and which have a demonstrable impact on the difficulty and responsibility of the work performed.

The relationship of Factors 6 and 7 presumes that the same contacts will be evaluated for both factors. Therefore, use the personal contacts which serve as the basis for the level selected for Factor 7 as the basis for selecting a level for Factor 6.

### *Level 6-1 -- 10 points*

At this level contacts are with co-workers within the employing office and other employees in functionally related support activities. Typically, the employing office is a budget office, finance office, accounting office, or other type of administrative organization in which budgeting is carried out for a variety of serviced activities and components.

Also included at this level are work contacts of a routine, highly structured nature with persons in the comptroller, accounting, or record keeping offices when such offices are co-located with the budget office, or are under the same supervisor. Work contacts are at this level so long as they remain within the supervisory chain of the employing office and closely related functional areas.

*Level 6-2 -- 25 points*

Contacts are with persons from outside the immediate employing office or organization but within the same Federal agency or a major component thereof. Typical of this level are contacts with project managers responsible for substantive technical programs or their designated representatives; engineers, chemists, and other technical subject matter specialists; management analysts; personnel management specialists; program analysts; and other budget and financial analysts at various levels within the agency, in field or headquarters locations. Roles and relative authorities of participants are explicit (e.g., as in the case of a budget analyst conferring with the director of a program funded on an appropriated or reimbursable basis), or a formal presentation of budget recommendations in a conference with the director of an agency component. This level includes informal telephone and face-to-face contacts with employees of other Federal agencies engaged in budgetary functions which affect the budget of the employing agency, and contacts with representatives of private industry firms, e.g., contractors performing routine services for the government which are paid for out of appropriated funds.

*Level 6-3 -- 60 points*

Contacts are with individuals from outside the agency who represent the budget and program interests of other Federal agencies, contractors, private business and financial interests, state and local governments, foreign governments, public and private institutions (e.g., colleges and universities), Congressional staff members, or other Federal agencies. Also characteristic of this level are contacts with the director or deputy director of the employing agency, key officials of comparable rank and authority in other agencies, and OMB budget examiners.

Contacts normally take place at formal budget briefings, conferences, hearings, or negotiations which are arranged well in advance. Attendance at Congressional budget hearings as a resource person (i.e., to provide technical information about the budget and programs to agency witnesses) is included at this level.

*Level 6-4 -- 110 points*

There are recurring face-to-face and/or telephone contacts with members of Congress and/or top Presidential advisors. At this level the employee appears before Congressional appropriations committees to provide testimony on behalf of the agency's annual and long-range budget requests and/or expenditures. Also at this level are contacts with Cabinet-level appointees, e.g., Presidential advisors and heads of major Federal departments and agencies. The incumbent regularly represents the agency in highly sensitive contacts affecting the agency's budget and finances with state governors, mayors of cities, or presidents of large national and multi-national industrial firms. There may also be occasional contacts with nationally recognized representatives of the news media on budget matters of national significance.

## **FACTOR 7, PURPOSE OF CONTACTS**

In General Schedule occupations, the purpose of personal contacts ranges from factual exchanges of information to situations involving significant or controversial issues and differing viewpoints, goals, or objectives. The personal contacts which serve as the basis for the level selected for this factor must be the same as the contacts which are the basis for the level selected for Factor 6.

### *Level 7-1 -- 20 points*

The purpose of contacts is to obtain or convey information about the budget and programs of the employing organization. Information exchanged may include the status of funds in an appropriation account; the cost of reimbursable goods or services; current budget policies and regulations; and/or methods and procedures for computing and estimating the costs of funding needs.

### *Level 7-2 -- 50 points*

Contacts are made for the purpose of resolving budgetary issues and problems and carrying out budgetary transactions to achieve mutually agreed upon financial and program objectives (e.g., advising on transfers of funds between accounts within an appropriation; preparation of budget requests and supporting documentation; distribution of allotments and suballotments among program activities; and interpretation of legal and regulatory requirements governing the purposes for which funds in the budget may be used). Typically, the employee has extensive contacts with program managers and personnel in staff support offices for the purpose of consolidating requests of components or segments into one complete budget request covering the organization's plans, programs and personnel.

### *Level 7-3 -- 120 points*

The purpose of contacts is to persuade program managers and other officials in positions of decision-making authority with widely differing goals and interests to follow a recommended course of action consistent with established budget policies, objectives, and regulations. This level is exemplified by contacts with managers, often in an advisory relationship, for the purpose of persuading them to reduce their levels of spending, program operations, number of employees, or change program plans so that funds may be used to greater benefit in other areas. At this level persuasion and negotiation are necessary due to the presence of conflicting budgetary and program objectives which must be resolved (e. g., cutbacks in funding or revenues, or constraints on purposes for which funds may be obligated). Some employees present, explain and defend controversial budget requests of the employing organization at meetings and conferences with officials at higher levels of budgetary and administrative review within the employing agency.

Other employees meet with recipients of contracts and grants to negotiate compliance with budget schedules and deadlines, and to introduce cost-savings provisions in formal agreements.

#### *Level 7-4 -- 220 points*

The purpose of contacts is to present, justify, and defend before fund granting and approving authorities controversial budgetary recommendations and actions such as: requests for deficiency appropriations, deferrals, and rescissions; views on proposed legislation; plans to combine, consolidate, or modify nationwide programs; budgetary reforms which result in substantial program cutbacks and decreased services to the American public; alternative methods of financing substantive program operations (e.g., issuance and sale of interest bearing bonds); or the redistribution of appropriated funds and programs among components. Activities of the type contemplated at this level are likely to have a substantial and continuing impact upon the national economy, the public welfare, foreign affairs, and/or the plans, programs and personnel of Federal agencies. Formal contacts with cabinet officials and directors of Federal departments are for the purpose of negotiating and resolving controversial budget and program issues of considerable significance which are not susceptible to resolution at lower echelons in government. Contacts at this level always require active participation in OMB and Congressional reviews of the agency's budget. In addition, some employees act as advocates at the highest levels of government for agency and/or Presidential programs and budgetary policies.

### **FACTOR 8, PHYSICAL DEMANDS**

The "Physical Demands" factor covers the requirements and physical demands placed on the employee by the work assignment. This includes physical characteristics and abilities (e.g., specific agility and dexterity requirements) and the physical exertion involved in the work (e.g., climbing, lifting, pushing, balancing, stooping, kneeling, crouching, crawling, or reaching). To some extent the frequency or intensity of physical exertion must also be considered, e.g., a job requiring prolonged standing involves more physical exertion than a job requiring intermittent standing.

#### *Level 8-1 -- 5 points*

The work is sedentary; it is usually accomplished while the employee is comfortably seated at a desk or table. Some walking and standing may occur in the course of a normal workday in connection with travel to and attendance at meetings and conferences away from the worksite. Items carried typically include light objects such as briefcases, notebooks, workpapers, and data print-outs. Lifting of moderately heavy objects is not required. No special physical effort or ability is required to perform the work.

### **FACTOR 9, WORK ENVIRONMENT**

The "Work Environment" factor considers the risks and discomforts in the employee's physical surroundings or the nature of the work assigned and the safety regulations required. Although the use of safety precautions can practically eliminate a certain danger or discomfort, such situations typically place additional demands upon the employee in carrying out safety regulations and techniques.

### *Level 9-1 -- 5 points*

The work environment includes the array of risks and discomforts normally found in offices, conference rooms, libraries, and similar settings in public buildings. Common-sense safety precautions are observed in using stairways and elevators, crossing streets, riding in public conveyances and commercial vehicles, and in operating office equipment. When driving an automobile the employees obey traffic laws and rules of the road. Work is usually performed in an adequately lighted, heated, and ventilated office setting. There may be intermittent exposure to varied weather conditions when traveling to and from the worksite which occasionally necessitates the use of an umbrella, raincoat, gloves, hat, and the like.

## **OPM BENCHMARK DESCRIPTIONS**

### **BUDGET ANALYST, GS-0560-05, BMK #1**

#### *Duties*

As a trainee budget analyst, performs a variety of clearly-defined tasks assigned to increase the employee's knowledge and understanding of the functions of budget administration, and provides a general familiarity with governing policies, procedures and regulations.

- Receives intensive on-the-job and classroom training in the application of concepts, principles, practices, and procedures of budgeting.
- In the formulation of budget estimates, compares projected costs for selected line items in the budget with prior year expenditures for the same items.
- In the execution of approved operating budgets, checks and monitors the rate and amount of obligations and expenditures for assigned line items and work units.
- Consolidates budgetary data from forms or worksheets and enters data in proper format on similar budget schedules.
- Researches legal and regulatory material to obtain factual information and/or interpretations for use by the supervisor or co-workers.

- Attends meetings and conferences to observe the proceedings.

*Factor 1, Knowledge Required by the Position -- Level 1-5 -- 750 points*

- Knowledge of basic theories and principles of management and how government agencies are organized and funded in order to identify and relate information about an organization's programs to its operating budget.
- Ability to effectively communicate factual information orally and in writing, e.g., to explain and summarize the reasons for changes in funding needs or expenditures for specific line items in the budget, or to convey information about rules, regulations, and procedures to managers.
- Ability to learn and apply the body of knowledge which comprises budget administration to the formulation, justification, and presentation of budget estimates and to the control of obligations and expenditures in approved operating budgets.
- Ability to perform tasks which require analytical reasoning with numbers, e.g., to identify, extract, and relate proposed expenditures for office supplies from the budget requests of several different components, or to identify and record expenditures in approved operating budgets for personnel salaries.

*Factor 2, Supervisory Controls -- Level 2-1 -- 25 points*

Assignments are accompanied by precise, detailed, and specific instructions from the supervisor concerning work methods and the desired format of the end product. Tasks are performed under the close guidance of the supervisor or other employee skilled in the work who is available to answer questions about any aspect of the work. Otherwise, the employee is expected to follow the supervisor's instructions without deviation.

Work carefully reviewed in progress and upon completion for accuracy, agreement of figures, propriety of format, procedures followed, and adherence to instructions. In addition, the employee's performance is closely monitored at all stages of training.

*Factor 3, Guidelines -- Level 3-1 -- 25 points*

Specific guidance is available which covers all aspects of the work; it includes written standard operating procedures of the office, detailed policy and regulatory guidance issued by the employing agency, and oral and written instructions from the supervisor.

All tasks are accomplished in accordance with provisions of available guidelines. Any deviations must be authorized in advance by the supervisor.

*Factor 4, Complexity -- Level 4-2 -- 75 points*

Performs well-defined duties in the areas of budget formulation, justification, and execution, such as: consolidating and entering budgetary data prepared by others on related forms and schedules in accepted format; summarizing information in a few related forms and schedules; checking agreement of totals and subtotals of costs for similar line items in related reports; obtaining factual information needed by co-workers; comparing and matching costs of selected program elements and/or support functions by line item, object class or identifying code; assisting higher-graded analysts by researching regulatory literature to obtain desired background material concerning appropriate budget practices and procedures; and reviewing and recommending approval or disapproval of requests (e.g., to fill vacancies or purchase supplies) when such decisions can be made on a basis of clear-cut factual information (e.g., funds available in an account).

*Factor 5, Scope and Effect -- Level 5-1 -- 25 points*

The purpose of the work is primarily to provide familiarity with and practice in applying the concepts, principles, practices, and procedures of budgeting. Tasks and services performed facilitate the work of co-workers within the immediate (budget) office.

*Factor 6, Personal Contacts -- Level 6-2 -- 25 points*

Personal contacts regularly include co-workers within the employing office and employees in other offices of the employing bureau who provide or seek factual information concerning the organization's budget (e.g., representatives of accounting, data processing, personnel management, and supply activities).

*Factor 7, Purpose of Contacts -- Level 7-1 -- 20 points*

Contacts with representatives of program and support activities are for the purpose of exchanging narrative and statistical information about the budget, which is directly relevant to tasks performed by the employee.

The incumbent attends meetings and conferences for the purpose of observing the proceedings.

*Factor 8, Physical Demands -- Level 8-1 -- 5 points*

Work is sedentary. Most tasks are performed while seated at a desk or table, although occasional walking and standing are required in visiting other offices, or in going to and from meetings and conferences.

*Factor 9, Work Environment -- Level 9-1 -- 5 points*

Work is performed in a properly heated, lighted, and ventilated office.

**TOTAL POINTS -- 955**

### **BUDGET ANALYST, GS-0560-07, BMK #1**

#### *Duties*

In a developmental capacity, performs routine and recurring budget administration duties which facilitate the conduct of more complex and detailed review and analysis functions conducted by the supervisor and higher-graded co-workers. Work performed by the incumbent supports the budget for personnel salaries and expenses in activities financed through direct annual appropriations.

- Gathers extracts, reviews, verifies, and consolidates a variety of narrative information and statistical data needed in the formulation and presentation of budget requests (e.g., estimates of the funding needs of subordinate organizational components).
- Cross-checks the accuracy of budget and program data in related budgetary forms, schedules, and reports. Changes or recommends the adjustment of inconsistent totals, subtotals, and individual entries.
- Compares figures in current estimates of funding needs by line item or object class with prior year expenditures and brings significant variations to the attention of the supervisor.
- Researches guides to extract legal, regulatory, program, and budgetary information for use by the supervisor or higher-graded analysts. Prepares summaries of narrative, quantitative, and statistical data in budget forms, schedules, and reports.
- Prepares preliminary budget estimates and reviews justifications for a few relatively stable program and/or program support activities.
- Receives, screens, and recommends approval, disapproval, or modification of budget execution documents (e.g., requests for allotments of funds, requests for personnel action



to fill vacancies, and travel orders) when such recommendations can be made on the basis of availability of funds and compliance with regulatory requirements.

*Factor 1, Knowledge Required by the Position -- Level 1-6 -- 950 points*

- Knowledge of installation procedures and processes for budget formulation to compile, correlate, and consolidate individual one-year estimates (e.g., for personnel salaries and expenses, travel, and minor building maintenance) and to enter the consolidated estimates in appropriate forms and schedules in accepted format.
- Knowledge of, and skill in the analysis and comparison of selected object class and line item obligations and expenditures in the approved operating budget (e.g., office supplies, telephone service, heating oil, electricity, personnel travel, vehicle repair, and minor building maintenance) to determine whether funds are being used on a timely basis to support the installation's mission and objectives, and in accordance with the annual work plan.
- Understanding of the quantitative relationships between program plans and budgetary data in related forms and schedules (e.g., annual work plans), to adjust such data to reflect changes in funds available, obligations, and expenditures.
- Skill in writing brief factual reports detailing the purposes for which funds were obligated and expended (e.g., travel, overtime, or office supplies).

*Factor 2, Supervisory Controls -- Level 2-2 -- 125 points*

Work is assigned by the supervisor or an analyst of higher grade who gives instructions and explanations with each assignment and provides guidance on work in progress.

The incumbent is responsible for independently carrying out recurring work assignments of one to three months duration (e.g., reviewing data in budget forms and schedules for accuracy and consistency, and comparing current estimated funding needs by line item with past expenditures in the same budget areas to note differences). Issues which involve potential violations of law, conflict with existing budgetary policies, or deviations from accepted work plans and practices (e.g., significant variations from one year to the next in estimated funding needs, or changes to the annual work plan affecting other object classes) are referred to the supervisor or to a higher-graded co-worker for resolution.

Completed work (e.g., reports on status of funds, data summaries, and entries of numerical data in budget forms and schedules) is reviewed bi-weekly for accuracy, adequacy, and compliance with instructions and procedures.

*Factor 3, Guidelines -- Level 3-2 -- 125 points*

The employee follows procedures, policies, formats, and practices in detailed agency and local supplements to broad budgetary guidelines published by the Office of Management and Budget. Available guidelines are specific to most work situations encountered. The employee uses judgment in selecting the appropriate portion of guides for use in completing assignments in budget formulation and budget execution. When new or revised guidelines apply, the supervisor provides instructions and interpretations concerning their use.

*Factor 4, Complexity -- Level 4-2 -- 75 points*

Reviews changes in the budgets and programs of assigned activities, and summarizes changes in narrative format, using proper terminology. Fills out budget forms and schedules which cover activities of the assigned organizational segment, line items, or groups of functions. Assists higher-graded analysts in reviewing and analyzing budgetary data, information, and requests by verifying the accuracy and authenticity of data submitted. Searches for and obtains information needed to cross-check data in forms, schedules, and requests. Difficulty is encountered in relating various needs and accomplishments of assigned mission support activities to specific line items in the budget and in determining the entries required in related forms, reports, and schedules to reflect budgetary transactions.

*Factor 5, Scope and Effect -- Level 5-2 -- 75 points*

The incumbent applies the fundamental principles, practices, regulations, and procedures of budget administration to the formulation and compilation of budget estimates, and the tracking of obligations and expenditures for assigned line items and object classes in the budget. Tasks performed constitute a segment of the broader and more complex assignments of higher-graded co-workers within the office.

Completed work (e.g., estimates of annual funding needs for specific line items, and information on the current status of funds available in accounts) affects the accuracy and reliability of consolidated budget estimates prepared by co-workers. Statistical data and factual information researched and compiled by the employee form the basis for more complicated recommendations and reports to management developed by others.

*Factor 6, Personal Contacts -- Level 6-2 -- 25 points*

Contacts are with co-workers within the immediate (budget) office, representatives from program and support areas who can provide information, subject-matter experts in program areas, personnel management specialists, accountants, data processing specialists, and representatives of supply, procurement, contracting, and maintenance activities. As directed by the supervisor, the employee may contact program and budget personnel of higher headquarters within the agency.

*Factor 7, Purpose of Contacts -- Level 7-1 -- 20 points*

Contacts with personnel of staff and support activities are made to exchange information about the budgets and programs of serviced organizations, and the status and availability of funds to support planned goals and functions.

Co-workers and budget officials at higher headquarters are contacted for the purpose of obtaining advice concerning the technical treatment of budgetary data, and proper methods of obtaining or transferring funds, or recording funding transactions.

*Factor 8, Physical Demands -- Level 8-1 -- 5 points*

Work is sedentary, being performed for the most part while seated comfortably at a desk or table. A moderate amount of standing and walking is required when attending meetings and conferences, and in visiting other offices and buildings throughout the installation.

*Factor 9, Work Environment -- Level 9-1 -- 5 points*

Most work is performed in a properly heated and ventilated, air conditioned and well-lighted office setting. There are no risks or discomforts which require special safety precautions.

**TOTAL POINTS -- 1405**

**BUDGET ANALYST, GS-0560-09, BMK # 1***Duties*

Performs routine budget administration functions in the formulation, execution, and review of assigned portions of the appropriated fund budget of the employing Department of Defense (DOD) installation.

- Formulates and revises the annual budget estimate for base support activities and components (e.g., communications, personnel management, automated data processing, maintenance, supply, and transportation). Researches, compiles, and summarizes data concerning personnel salaries and expenses and similar object class and line item information needed for formulation of budget estimates. Selects and enters budgetary information on a wide variety of related forms, schedules, and reports.
- Monitors and tracks obligations and expenditures for base support functions throughout the execution phase of the annual operating budget. Verifies that obligations and expenditures occur on a timely basis in accordance with the annual work plan and regulatory controls, and are within amounts programmed. Reports variations in excess of accepted funding limitations to activity managers.
- Recommends transfer of funds between object class and line item accounts under the same appropriation or allotment when funds needed to cover increases in obligations or expenditures fall within established limits.
- Checks the accuracy and adequacy of budget justification data submitted in support of budget estimates or requests for allotments by comparison with source documents (e.g., employment statistics, project reports, payroll records, and supply inventory records).
- Prepares data summaries for inclusion in routine and special reports on budget execution. tabulates cost data on individual projects (e.g., construction, research, or maintenance) and applies basic statistical formulas (e.g., cost-benefit ratios) to budgetary data to illustrate the effects of changes in levels of funding for current projects.
- As assigned, performs designated segments of more complex budgetary assignments of higher-graded co-workers. For example, prepares the budget estimates for personnel salaries and expenses and supplies and equipment in one of many laboratories engaged in scientific research and development activities.
- Drafts procedural guidance to installation managers concerning the format for submission of annual estimates of funding needs.



*Factor 1, Knowledge Required by the Position -- Level 1-6 -- 950 points*

- Knowledge of and skill in applying the principles and practices of budget formulation to review, edit, and consolidate budget estimates from support units at the installation (e.g., supply and maintenance), and to adjust data in related forms and schedules.
- Knowledge of and skill in applying the principles, practices and methods of budget execution to determine whether obligations, expenditures, and requested allotments are within funding limitations in the approved budget.
- Knowledge of budgetary and financial relationships with workloads of organizational components to determine whether funds are being obligated and expended in accordance with goals and objectives of the installation's annual work plan.
- Practical knowledge of the organizational structure, programs and work methods of components budgeted for to determine whether estimates of funding needs and requests for allotments are in line with program plans and work methods.
- Skill in identifying, categorizing, and analyzing quantitative data in order to relate the effects of changes in funding levels to installation equipment purchases, personnel staffing levels, travel, and maintenance.

*Factor 2, Supervisory Controls -- Level 2-3 -- 275 points*

Works under the general supervision of the installation budget officer who assigns work in terms of continuing responsibility for the budget of specific organizational segments and/or programs, general budgetary objectives, and specific deadlines for completion of actions. The employee is expected to plan and carry out assignments independently in accordance with office standard operating procedures and accepted agency practices for accomplishing work in each phase of budgeting. The supervisor or a higher-graded co-worker provides advice and assistance on problems or conditions of an unusual nature which are not covered by regulations and guides. Work is spot-checked in progress and upon completion for technical accuracy, clarity, timeliness, and attainment of well-defined budgetary objectives.

*Factor 3, Guidelines -- Level 3-3 -- 275 points*

A large number of agency, command, and installation policies, regulations, and directives are available which provide guidance and instructions on the various phases and processes of budgeting. The employee must use judgment in locating, interpreting, and applying the intent of provisions in the guides to budgetary situations which are not specifically covered (e.g., administrative controls over the amount and timing of allotments and suballotments of funds to

line managers, or reprogramming actions subject to reporting requirements of higher headquarters).

The incumbent interprets general funding requirements in terms of local needs, plans, and policies, and informs managers of those requirements which affect their programs and budgetary resources.

*Factor 4, Complexity -- Level 4-3 -- 150 points*

Work involves comparing and contrasting current and historical budget and workload data for the same or closely related programs and activities (e.g., supply and maintenance) to discern trends in spending and anticipate needs for funds or reprogramming actions.

*Budget Formulation Phase*

Reviews, verifies, and analyzes data submitted for consistency with financial and program objectives, and adherence to instructions. Considers information on current and past costs in financial statements and reports. Recommends alternative courses of action to be taken by operating offices in adjusting estimates of funding needs. Provides activity directors and their representatives with procedural and regulatory guidance concerning availability of or limitations on the use of funds for supplies, travel, equipment, contracts, and related expenditures. Consolidates estimates into unified decision packages in Zero Base Budget format for submission to installation Program Budget Advisory Committee and/or higher headquarters. Reviews, organizes, and edits narrative justification for estimates submitted by program activities. The work requires identifying, considering, and analyzing the relationships between costs and scheduling of program activities (e.g., supply purchases and overtime work), and the amount and timing of needed funding.

*Budget Execution Phase*

Monitors, reviews, and checks requests for allotments of funds from approved operating budgets to assure that funds are being spent for proper purposes in accordance with annual work plans and budget schedules. Certifies the availability of funds and notifies other offices. Relates expenditures (e.g., accounting, data processing, and contracting) as necessary to program accomplishments, and identifies spending trends. Prepares regular and recurring reports on budget execution based upon analysis and consideration of program and budget variables (e.g., changes in workload and changes in funding levels). Difficulty is encountered in discerning trends in spending and in relating trends to changes in program funding needs and work accomplishments.

*Factor 5, Scope and Effect -- Level 5-3 -- 150 points*

The purpose of the work is to budget for the annual operations of organizational and functional areas and accounts that are relatively stable (e.g., programs, services, and numbers of personnel in supply and maintenance areas do not change significantly with the passage of time). Activities budgeted for present few problems in either budget formulation and execution. Advice and recommendations facilitate the conduct of the organization's supply, maintenance, personnel, and data processing programs and functions, and affect the number and employment status of personnel in those activities. Work has a direct effect on the organization's personnel and programs from the standpoint that increases or decreases in funds necessitate changes in levels of services rendered to components conducting substantive program operations.

*Factor 6, Personnel Contacts -- Level 6-2 -- 25 points*

Contacts are with co-workers within the budget office, accountants, data processing specialists, program representatives, and other persons who provide information about the programs and budgets of the serviced organizations(s). The employee occasionally contacts program and budget personnel at the next command echelon for advice or interpretations of regulations.

*Factor 7, Purpose of Contacts -- Level 7-2 -- 50 points*

The purpose of contacts is to exchange information about the organization's functions, programs, and budget and to provide technical and regulatory guidance of a factual nature to management regarding the formulation of budget estimates and execution of approved budgets. The employee coordinates funding for program plans and goals with the budget cycle and financial plans of the installation.

*Factor 8, Physical Demands -- Level 8-1 -- 5 points*

The work is sedentary and requires no special physical abilities.

*Factor 9, Work Environment -- Level 9-1 -- 5 points*

The work is performed in an office environment with no unusual risks or discomfort.

**TOTAL POINTS -- 1885**

**BUDGET ANALYST, GS-0560-09, BMK #1**

*Duties*



Serves as a budget analyst in the budget office of a Department of Defense field installation. Carries out regular, recurring functions in the formulation and execution of the annual budget for a stock fund supply activity.

- Calculates the cost of purchasing, receiving, and issuing supply items, and determines overhead charges (e.g., labor, transportation, facilities, and equipment costs) to be passed along to the fund's customers.
- Compiles, consolidates, and summarizes budgetary data from supply orders, purchase orders, accounting records, work reports, payroll records, and inventory reports for use in preparing annual stock fund budget estimates.
- Monitors the flow of funds through the installation's stock fund supply budget. Reviews requests for allotments of funds to assure that they conform to budget regulations, and that funds are available in activity accounts to cover the cost of supply operations. Identifies and reports trends in the cost of providing supply services which are not in keeping with the annual work plan to supply program managers.
- Recommends adjustments to overhead charges for supply items, revision of budget estimates and modifications to the annual work plan to accommodate variations in customer demand, labor costs, or funding requirements imposed by higher headquarters within the agency.
- Provides information about, and interpretations of standard command and installation budgetary procedures, practices, and regulations to supply managers and their staffs.

*Factor 1, Knowledge Required by the Position -- Level 1-6 -- 950 points*

- Knowledge of standard command and installation budgetary regulations, and procedures is used to advise supply program managers on the preparation and submission of budget estimates, justifications for funds, and requests for allotments.
- Knowledge of the stock fund budgeting system is used to forecast annual revenues and expenses of the fund and to enter information in forms and schedules in commercial budget format, e.g., showing fund assets and liabilities.
- Knowledge of the organizational structure, work methods, customers, work processes, and goals of the assigned supply activity is applied in identifying changes in work operations and inventories (e.g., volume of supplies sold) and recommending appropriate adjustments to the budget (e.g., overhead charges) and the installation's annual work plan. Knowledge is also used to identify trends in the receipt of revenues (i.e., reimbursements from customers) and commitment of funds which deviate from the annual work plan or budget forecasts.

*Factor 2, Supervisory Controls -- Level 2-3 -- 275 points*

Works under the general supervision of the installation Budget Officer, who assigns work, provides information on overall financial objectives and issues instructions on new or revised policies and procedures for industrial fund budgeting. The employee works independently in carrying out recurring assignments in budget execution. The supervisor spot-checks work in progress and upon completion for adherence to procedural instructions, accuracy of interpretations of regulations, and accuracy of figures (e.g., totals, subtotals, and percentages) in budget estimates and/or related forms and schedules.

*Factor 3, Guidelines -- Level 3-3 -- 275 points*

The employee is responsible for locating and choosing from among numerous agency, command, and installation guides and regulations those which most nearly apply to stock fund budgeting of the type conducted. In addition, the employee refers to guides which cover subjects other than budgeting, such as: procurement, accounting, supply management, and personnel management regulations; commercial price lists; equipment catalogs; and regulations covering transportation. The employee uses judgment in interpreting budgetary guidelines and other regulatory material which applies to the determination of costs to be charged to customers of the fund.

*Factor 4, Complexity -- Level 4-3 -- 150 points*

Prepares, reviews, consolidates, and revises budget estimates for installation stock-fund accounts. Reviews work measurement reports, sales figures, and inventories covering supply and issue functions for preceding budget years. Consults with supply management officials to determine and coordinate current plans. Verifies that predicted sales volumes are realistic and consistent with achievements of prior years. Assures that form and content of the budget are consistent with command and agency guidelines covering budget preparation and execution, and that data contained therein is consistent and technically accurate. Applies formulas developed by others in forecasting levels of revenue and expenditures. Recommends transfer of funds between line items in budget accounts, as appropriate. Provides advice and assistance to managers concerning the budgetary aspects of the installation's supply program, and prepares related correspondence and reports. Considers the effects of costs arising from other activities (e.g., personnel salaries and related expenses; or costs of fuel, energy, and supplies).

*Factor 5, Scope and Effect -- Level 5-3 -- 150 points*

The analyst exercises financial controls over the rate of expenditure of funds for office equipment, repair parts, tools, and materials, within the installation's supply program and helps to prevent over-obligation of funds by advising managers of trends in their receipt or expenditure. Work also aids management in the planning, scheduling, and timing of supply program

operations within funding limitations (e.g., purchasing of parts and equipment). Calculations provide a basis for establishing prices charged to fund customers. Work contributes to attainment of financial goals of the installation and facilitates the conduct of supply operations, which, in turn, support the needs of the installation's customers. Work also contributes to the meeting of regular and recurring deadlines for submission of budget reports and requests which are a part of the annual budget process.

*Factor 6, Personal Contacts -- Level 6-2 -- 25 points*

Contacts are with management officials and their representatives throughout the installation, supply program representatives, comptroller personnel, accountants, personnel specialists in the local civilian personnel office, and customers of the installation's stock fund. Most contacts are made by telephone, but some are made in person.

*Factor 7, Purpose of Contacts -- Level 7-3 -- 120 points*

Contacts are made for the purpose of obtaining compliance with policies and regulations governing the status of and uses of funds in the installation stock fund budget, and planning and coordinating budgetary actions required to support supply program objectives.

*Factor 8, Physical Demands -- Level 8-1 -- 5 points*

The work is sedentary. The incumbent walks to and from meetings at the installation, and frequently carries papers and books weighing less than ten pounds.

*Factor 9, Work Environment -- Level 9-1 -- 5 points*

Work is performed in a properly lighted, heated, and ventilated business office amidst the usual office sounds of typing, conversational voices, and ringing telephones.

**TOTAL POINTS -- 1955**

**BUDGET ANALYST, GS-0560-11, BMK #1**

*Duties*

Performs a variety of budgetary and administrative functions in implementing the organization's budgetary program, policies, and procedures. The following functions are representative of work performed:

- Develops and formulates the segment of the installation's budget request for the coming fiscal year for research and testing. Reviews estimates submitted by program managers (in conventional line item and/or zero base format) for compliance with rules, regulations, and procedures prescribed by the level served and higher echelons within the Department of Defense.
- 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 installation program managers for submission to higher headquarters.
- 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 assigned program.
- Devises and recommends the adoption of procedures to implement budgetary processes, policies, and regulations issued by higher command or agency headquarters.
- Prepares a variety of reports covering the status of funds, expenses, and obligations, as required by higher headquarters within the agency.
- Advises program managers and other interested parties on the status and availability of funds in different budget accounts and all aspects of the command and installation budget process which apply to their programs.
- Serves as liaison between program managers and their representatives, the budget division, and other staff offices connected with the budget process (e.g., personnel, accounting, payroll, and procurement).

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

- Comprehensive and detailed knowledge and understanding of governing budgetary policies, precedent setting decisions, procedures, and regulations issued by the department, the parent command, and the employing installation to assure that budget forecasts, estimates, and submissions conform to requirements, guidelines, and financial objectives.
- Skill in the identification, analysis, and resolution of a range of budgetary problems, such as: the development of alternative methods of funding; formulation of budget estimates for programs in which objectives, work processes, staffing needs, and funding requirements have changed to the extent that substantial rebudgeting is required each year; and development

and administration of budget execution (annual work) plans for industrially funded activities subject to fluctuating revenues and changing demand for services which necessitate reprogramming throughout the fiscal year.

- Detailed and practical knowledge of the goals, objectives, workforce composition, work methods, and functions of research and testing programs served, which is sufficient to enable the incumbent to determine whether requests for funds and expenditures are proper, necessary, and timely.
- Knowledge of the installation accounting system and related documents in order to locate and analyze data pertaining to the budgets for substantive programs.
- A high degree of skill in analytical reasoning, and ability to apply that skill to the identification, analysis, and conceptualization of budgetary problems and development of alternative solutions involving the resolution of conflicting goals and objectives (e.g., increasing workload coupled with decreasing availability of funds for salaries, supplies, and equipment).

*Factor 2, Supervisory Controls -- Level 2-4 -- 450 points*

Work is assigned either orally or in writing in the form of budget and program areas for which the incumbent is responsible on a long-term basis (i.e., in excess of one year) and projects or special studies to be completed. Deadlines for completion of the work are normally linked to the budget cycle. The supervisor and employee together decide upon time frames for accomplishment of special projects and assignments. Long-term and continuing assignments are carried out independently, with little or no review by the supervisor for several months at a time while work is in progress. Recommendations of a controversial or precedent-setting nature are cleared by the supervisor prior to release or implementation. Completed work is reviewed for effectiveness in accomplishing budgetary goals and objectives.

*Factor 3, Guidelines -- Level 3-3 -- 275 points*

Guidelines regularly used in the work consist of departmental, major command, and local manuals, policies, regulations and other issuances which cover the budget process. Also included are supplementary policies formulated at the installation level and written and oral standard operating procedures issued by the supervisor. Guides cover most situations encountered, but judgment is required in locating and selecting the proper guide or procedure from among the many which may apply. The incumbent also exercises judgment in interpreting and applying guides containing ambiguous or conflicting instructions to specific budgetary transactions. The employee recommends changes to or adaptation of installation policies and procedures for estimating budgetary needs and controlling expenditures, based upon extensive experience in their application.

*Factor 4, Complexity -- Level 4-4 -- 225 points*

Prepares and advises managers on the preparation of detailed budget estimates, justification statements, and budget execution plans for substantive programs of the employing installation. 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 installation's budget program. Provides advice and recommendations to installation managers 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, methods for obtaining and distributing funds, proposed uses of requested funds, cyclical time frames and deadlines, and alternative means of accomplishing budgetary and program objectives. Determines costs of performing functions by considering direct and indirect labor costs, and costs of overhead, equipment, and materials. Also considers such factors as the effects of proposed obligations on the availability of funds for use in other programs and activities. Determines the propriety and cost-effectiveness of funding requests and expenditures through review of budget and accounting transactions, and analysis of productivity, workload, and program accomplishments. The funding and structure of assigned programs is characterized by several levels of allotment and distribution, appropriated and industrially funded accounts, and primary and subsidiary expense accounts.

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).

*Factor 5, Scope and Effect -- Level 5-3 -- 150 points*

Provides advice and guidance to installation program managers on obtaining and effectively using Federal funds. Work involves determining the cost-effectiveness of a segment of the installation's missions and objectives of tenant activities for whom base facilities and services are provided.

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 higher headquarters.

*Factor 6, Personal Contacts -- Level 6-2 -- 25 points*

Contacts within the employing installation are with co-workers within the Budget Office, accountants and accounting technicians in the installation comptroller organization, program managers and their representatives, administrative and management personnel, and with the

installation Commander and his/her staff. The incumbent also meets and deals by telephone with representatives of other installations, commands, and higher headquarters.

*Factor 7, Purpose of Contacts -- Level 7-3 -- 120 points*

Contacts with installation managers are for the purpose of persuading them to change long-established work methods and practices, and reduce expenditures for supplies, salaries, and overtime to adjust to changes in funding, allocations, and anticipated shortfalls. Managers are often reluctant to implement budgetary recommendations due to their adverse impact on program and mission objectives. As required, the employee gives briefings to the installation Commander on the status of funds in accounts serviced. The incumbent contacts counterparts in the budget office at higher headquarters to obtain information, advice, and interpretations of policy or procedure. The employee also has contacts with persons at other installations of the agency for the purpose of exchanging information about the installation's budget and programs, or to obtain data needed to compile, monitor, or adjust the installation's budget.

*Factor 8, Physical Demands -- Level 8-1 -- 5 points*

The work is mostly of a sedentary nature. Some walking, stooping, and bending is required in attending meetings, inspecting work operations, and reviewing program and financial data on file in different buildings situated within the installation. The incumbent often carries files and documents weighing up to 10 pounds from one office to another.

*Factor 9, Work Environment -- Level 9-1 -- 5 points*

Work is performed in a normal office setting. The worksite is properly heated, well-lighted, well-ventilated, and easily accessible by stairs or elevator.

**TOTAL POINTS -- 2505**

**BUDGET ANALYST, GS-0560-11, BMK #2***Duties*

Performs a wide range of budgetary duties and procedures in administering the budget for personnel salaries and expenses for an agency bureau with subordinate components and field activities.

- Compiles, consolidates, reviews, analyzes, and edits those portions of budget estimates for the employing component which pertain to personnel salaries and expenses. Evaluates data submitted for consistency with previous estimates, current levels of program operations, and anticipated changes in staffing and/or funding levels. Revises data, as necessary, for inclusion in budget reports and schedules furnished to agency headquarters.
- Reviews requests for allotments of funds. Analyzes budgetary and financial data, and staffing plans submitted by program managers for consistency with financial plans, policies, and timetables of the employing component.
- Prepares analyses and justifications of requests for allotments of funds available in the budget.
- Calculates standard level user costs and cost estimates of the value of the personnel salaries and expenses portion of reimbursable services provided by the employing component and its subcomponents. Drafts standards and procedures for reimbursement to be included in formal agreements with customers and organizations which purchase services.



- Prepares and assembles a portion of the exhibits, charts, reports and other narrative and statistical material used by higher headquarters in support of formal presentation of the agency budget to officials of OMB and the Congress.
- Reviews program data, workload reports, and staffing requests to assure that positions within the various components of the organization are properly funded, and that authorized average grade and staffing levels are maintained.
- Prepares budgetary and financial reports to management of the employing component and lower echelons.

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

- Knowledge of a wide range of the principles, procedures, methods, and concepts of budgeting for appropriated and revolving fund accounts is used to compile, consolidate, and review requests for funds, and to draft standards for reimbursement to be included in contracts with serviced agencies or organizations.
- Knowledge of the financial, budgetary, managerial, and employment plans, policies, and programs of the bureau is used to forecast and budget for the personnel salaries and expenses of the employing component and its field activities.
- Knowledge and skill to correlate and analyze large amounts of narrative and statistical material is applied in making appropriate recommendations for action concerning budget estimates, obligations, allotments, costs, manpower ceilings, and position controls.
- Analytical skill is used in determining the impact of changes in personnel salaries, expenses, and related costs on levels of program effort for current and future-year budgets.
- Knowledge of agency and bureau regulations, policies, practices, and procedures governing budget administration is used to develop and interpret policies and procedures for controlling the use of funds for personnel salaries and expenses within the employing component.

*Factor 2, Supervisory Controls -- Level 2-4 -- 450 points*

Works under the technical and administrative supervision of the bureau budget officer who assigns work in terms of responsibility for specific areas of the budget and major components of the bureau (e.g., salary and expense budgeting for several large administrative and program divisions), and financial and budgetary objectives to be met (e.g., spending limitations, personnel ceilings, deadlines, and reporting dates). The incumbent independently plans and carries out assigned budgetary activities (i.e., formulation, presentation, and execution of the budget) and coordinates work efforts with bureau program and management personnel, as necessary. Work

methods and recommendations are subject to occasional modification by the supervisor due to changes in financial and program goals and objectives. The employee keeps the supervisor informed of budget and program actions in assigned area of responsibility which have substantial impact upon other work areas and segments of the bureau's operating budget, or upon the budgets of other bureaus of the agency. The adequacy and effectiveness of completed work is assessed at widely separated intervals during the year, corresponding to key stages in the budget cycle (i.e., deadlines for submission of budget estimates, or dates for reporting on proposed deferrals and rescissions). Due to the nature of the work, the employee's success in meeting budgetary goals and objectives, and adequacy of recommendations made to management cannot usually be accurately assessed until months after actions have been completed.

*Factor 3, Guidelines -- Level 3-3 -- 275 points*

Extensive legal and regulatory guidelines in the form of OMB and agency directives, circulars, and precedent-setting decisions are available which cover broad aspects of the work. The employee uses judgment in choosing from among the many guides and references those which most nearly apply to particular situations. The employee relies upon established techniques of budgeting, and policies and guidelines of the agency and OMB, and interprets policies and regulations for application to specific situations (e.g., staffing increases) in accordance with the organization's goals and objectives. The employee also develops guidance for use within the bureau by managers and their staffs in preparing and submitting budget estimates.

*Factor 4, Complexity -- Level 4-4 -- 225 points*

The assignment involves the performance of analytical services in the formulation, preparation, justification, presentation, enactment, and execution stages of the budget process for a substantial segment of the bureau's budget for personnel salaries and expenses.

The incumbent works with data, forms, procedures, and guidelines for both appropriated fund and industrially funded (revolving fund) budgets. In doing the work the employee considers a wide range of past and present program and employment statistics and financial data. Funding requests and proposed staffing levels are reviewed and analyzed in relation to current obligations and expenditures. The employee determines the need to vary sources and methods of obtaining information. The employee also assesses the impact of changes in programs and regulations on salaries, travel, benefits, overtime, and related expenses on the Bureau's budget. Difficulty is encountered in interpreting and reconciling conflicting program and budget data, and in identifying and recommending alternative ways in which to accomplish desired management objectives within the limitations of funding constraints and/or authorized personnel staffing ceilings. Difficulty is also encountered in forecasting the effects of changes in levels of obligations and expenditures on current and future budget estimates. The employee must continually update forecasts in response to changes in programs, funding levels, and/or staffing and travel requirements.

*Factor 5, Scope and Effect -- Level 5-3 -- 150 points*

The budget analyst provides a service to component managers by consolidating and formulating budget estimates and identifying dollar trade-offs associated with program goals and accomplishments, and different levels of personnel salaries and expenses. The incumbent also exercises financial and management controls over the rate and type of expenditures for salaries and expenses in approved operating budgets. (e.g., by approving or disapproving allotments of funds). Work directly affects the amount of money available in program areas to pay personnel salaries and related expenses. Work performed also contributes to the cost-effective accomplishment of organizational goals by assuring that salaries are related to workload and customer billings. Budget estimates are used to support requests for funds and to support staffing requirements. Analyses of spending trends prepared by the incumbent are relied upon to support bureau requests for apportionments and allotments. Standard overhead costs determined by the incumbent serve as a basis for reimbursements to the bureau by other agencies and organizations for services performed.

*Factor 6, Personal Contacts -- Level 6-2 -- 25 points*

Contacts are with managers, supervisors, management analysts, personnel specialists, representatives of information processing components, staff advisors, and subject-matter experts throughout the employing component and its field activities.

*Factor 7, Purpose of Contacts -- Level 7-3 -- 120 points*

The incumbent negotiates with program managers and their representatives in order to obtain their compliance with desired budgetary practices, and to persuade them to adopt disruptive cost-effective staffing and personnel-related measures (e.g., reductions-in-force, reassignments, transfer of functions, and reductions in expenditures for travel and overtime). Contacts with administrative specialists and/or subject-matter experts are primarily for the purpose of coordinating changes in the organization's budget and programs which affect work output.

*Factor 8, Physical Demands -- Level 8-1 -- 5 points*

The work is sedentary and involves no physical requirements other than the capability to carry light books and papers to and from the worksite.

*Factor 9, Work Environment -- Level 9-1 -- 5 points*

Work is performed in a properly heated, ventilated, and lighted office setting.

**TOTAL POINTS -- 2505**

**BUDGET ANALYST, GS-0560-11, BMK #3***Duties*

Serving as a budget analyst in the headquarters budget office of a military command, performs the full range of review and analysis functions in the formulation, presentation, and execution of the entire operations and maintenance (O&M) portion of the command operating budget (COB). The O&M budget and the programs funded by it are extensively interrelated with the budgets and programs of subordinate installations, tenant activities, and customers for whom services are provided. The O&M budget is funded through appropriated funds and reimbursements to revolving fund accounts. Prepares the command budget for the family housing management account, an industrially funded account through which the operations of military family housing units at five subordinate installations are financed.

- Drafts and issues interpretations of departmental and higher echelon budgetary guidance, supplemental guidance, and instructions to subordinate installations and field offices covering budget formulation and execution.
- Reviews and analyzes field input for conformance with command policy, instructions, and guidance. Revises and/or edits narrative and quantitative data to ensure the accuracy and consistency of the command budget submission.
- Coordinates the development of standardized billing rates for application by all command installations and activities in charging customers for housing and supply services.
- Represents the command at meetings and conferences with officials of higher organizational levels within the department.
- Monitors, reviews, and analyzes the execution of approval budgets by subordinate installations within the command. Reviews reports of budgetary and program activities and accomplishments, and determines the amount and timing of funding allotments to be distributed among subordinate installations. Recommends reprogramming (transfers) of funds between accounts and installations to finance new and/or revised requirements, and to support the accomplishment of planned supply operations.

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

- Detailed and comprehensive knowledge of department and command budgetary policies, processes, procedures, and regulations to issue instructions on and review the formulation, justification, and execution of revolving fund family housing and stock fund budgets of subordinate installations.

- Skill in representing the organization's viewpoint in formal meetings and dealings with top program and management officials of higher echelons within the agency to discuss and resolve sensitive budgetary matters which directly affect the accomplishment of the supply and housing program missions.
- Skill in applying industrial fund budgetary concepts to plan for and distribute funds to the budgets and programs of subordinate activities with diverse accounting methods and differing economic concerns in widespread geographical locations.
- Knowledge of types and sources of reimbursements to complex industrial funds to develop stabilized billing rates to cover the costs of supplies and services provided (e.g., to research and testing activities).

*Factor 2, Supervisory Controls -- Level 2-4 -- 450 points*

Works under the general supervision and guidance of the budget officer, who makes assignments in terms of areas of continuing responsibility for budget processes, organizations, budget years, and/or kinds of services which extend across organizational boundaries, or special projects (e.g., cost-effectiveness, or trends in spending). The supervisor provides information concerning overall budget and financial objectives to be achieved within the limits of funds allotted by higher headquarters, or an existing corpus. The employee proceeds with a high degree of independence in carrying out budgetary functions and long-term assignments and projects. Actions which do not commit funds in excess of limits established in the annual work plan are usually not reviewed.

Completed work is reviewed for conformance to command budgetary policy, and for attainment of specific budgetary objectives (e.g., balancing costs against reimbursements through adjustment of stabilized billing rates). Due to the nature of the work, the adequacy of budget projections is frequently not subject to review until the year in which the budget is executed.

*Factor 3, Guidelines -- Level 3-4 -- 450 points*

Guidelines regularly used include: numerous manuals detailing the operation of agency and organization budgeting systems; agency budget circulars and policy directives; organizational charts; staffing tables; mission and function statements of serviced activities; and reports on rates of obligation, expenditure, and reimbursement of funds in the budget. Work also necessitates reference to regulatory guidelines concerning supply program operations and accounting in many different types of industrial funds.

Judgment is exercised by the employee in the selection, interpretation, and application of a large and complex body of agency and higher headquarters policies and regulations (e.g., on stock fund budgeting, family housing, and use of industrial funds for management purposes) to the budgets and programs of subordinate field installations. Work also involves the use of judgment in

developing supplemental guidance and instructions to subordinate installations on the preparation and submission of budget estimates and requests, and on the use of stabilized billing rates. Supplements are needed because available agency guidelines do not cover all of the kinds of industrial fund transactions and methods and sources of funding encountered within the employing command.

*Factor 4, Complexity -- Level 4-4 -- 225 points*

The employee is responsible for planning, scheduling, and carrying out all aspects of the formulation, justification, and execution of the industrial fund budgets (i.e., stock fund, family housing, and working capital) of the employing command and its five subordinate field installations. Work involves interpreting and developing policies, procedures, and instructions; monitoring the compliance of field installations with policies and instructions by checking the sufficiency, accuracy, and propriety of budget requests, obligations, and expenditures; providing advice and guidance to the field on all aspects of industrial fund budgeting; determining the amount and timing of funding allocations and reprogramming actions; and reporting the revenues and expenses, and cash position of budget accounts of serviced activities.

In performing the work the employee considers the effects on the budget of: changes in command and agency budget policies; changes in customer missions and demand for supplies and testing services; changes in the amount of funding for customer budgets; occasional changes in research and testing technology which increase or decrease operating costs; variances in the numbers of persons requiring housing, command-wide; maintenance, supply, and labor costs associated with the housing program; cost differentials due to the geographical location of subordinate installations; and the need to distribute funds among installations according to changes in workload or other cost factors.

The incumbent also must base annual and multi-year budget projections upon incomplete and/or conflicting data concerning the future demand for goods and services of a similar nature.

Difficulty is encountered in interpreting voluminous amounts of budgetary and program data relating to the command's housing, supply, and working capital management and research funds, and in coordinating and correlating budgetary actions with customer demand. Other difficult aspects of the work include making recommendations concerning the reprogramming of funds among installations to meet changing program workloads, and developing interpretations and supplements to policies and regulations.

The incumbent makes decisions concerning the appropriate technical treatment of industrial fund narrative and statistical information (e.g., in commercial format) in budget requests, forms, reports, and schedules submitted to higher headquarters.

*Factor 5, Scope and Effect -- Level 5-3 -- 150 points*

The purpose of the work is to plan for and control the allocation and distribution of revenues and funds among subordinate command installations.

The incumbent reviews, edits, and consolidates the separate industrial fund budget requests and estimates (i.e., family housing, stock fund, and management fund) for five subordinate installations; and controls the allocation and distribution of funds and revenues in the approved budget to subordinate installations in accordance with policies, needs, and workloads. The incumbent also establishes guidelines for subordinate installations to follow in the preparation and submission of annual and long-range budget estimates.

Work involves assessing the effectiveness of subordinate installations in meeting budgetary and fiscal goals and objectives with respect to unfunded requirements, obligation authority in supply operations, recovery of costs through use of stabilized rates, and cash flow.

Work affects: the availability of funds for, and costs, of providing housing for base personnel; the rates charged for reimbursable services provided to tenant activities using the command research and testing facilities; and the procurement and issuance of supplies to operating components throughout the command on a continuing basis, for current and future budget years.

*Factor 6, Personal Contacts -- Level 6-2 -- 25 points*

Meets on a regular basis with top civilian and military staff, budget officers, and program officials of the employing command and its subordinate installations (e.g., post commanders, comptrollers, supply officers, and family housing managers). Contacts include program and budget officials at agency headquarters, and at serviced tenant activities.

*Factor 7, Purpose of Contacts -- Level 7-2 -- 50 points*

Contacts with officials at higher echelons within the department are for the purpose of presenting command budget and funding requests. Discusses the rates to be paid by users for services provided. Meets with command program managers and their staffs to interpret budget guidance and procedures and, as necessary, to alter budget estimates in accordance with changes in program plans. Coordinates transfers of funds between installations with top civilian and military managers.

*Factor 8, Physical Demands -- Level 8-1 -- 5 points*

Work is normally performed in an office setting while seated comfortably at a desk or table. The employee occasionally carries books and papers weighing up to 10 pounds (e.g., computer print-outs, budget documents, and files) to and from meetings and conferences.





*Factor 9, Work Environment -- Level 9-1 -- 5 points*

Work is performed for the most part in a properly heated, lighted, ventilated, and air conditioned office. The employee is occasionally exposed to adverse weather conditions characteristic of the locality when traveling to and from meetings away from the worksite.

**TOTAL POINTS -- 2610**

**BUDGET ANALYST, GS-0560-12, BMK #1***Duties*

Serves as a budget analyst in the headquarters of an independent regulatory commission, a significant part of the mission of which is accomplished by program personnel in field and regional offices. Performs a wide range of administrative and analytical duties in the formulation, presentation, and execution of the administrative and management portion of the agency's budget.

- Provides advice and assistance to agency managers in the development of budget requests and related supporting documentation. Drafts procedural instructions and policy guidance for use by agency officials in planning and estimating funding needs for staffing, travel, and office supplies.
- Reviews and edits budget requests submitted by agency program managers to assure that they conform to agency, 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 administrative programs and/or staffing levels.
- Compiles narrative and statistical material and prepares exhibits and related background information concerning the agency's administrative budget and programs for use in briefing top agency officials scheduled to appear before Congressional appropriations committees. Performs similar information-gathering and budget justification task in response to requests by OMB and/or Congressional staff members.
- Monitors the execution (i.e., obligation and expenditure of funds) of the administrative portion of the agency's approved operating budget to assure that funds are properly allocated and are being obligated and spent in a timely and effective manner in support of authorized management objectives. 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 agency'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.
  
- Analyzes and interprets the impact of new legislation on the administrative expense portion of the agency's annual budget.

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

- Knowledge of certain Congressional, agency, and OMB budget processes, procedures, and requirements to formulate, justify, and monitor the execution of the agency's administrative budget, and advise agency managers on budgetary alternatives affecting administration and staffing.
  
- Skill in identifying and analyzing cost-benefit relationships between the agency'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 action to officials of the agency and OMB to secure acceptance of desired agency budget requests and plans.
  
- Skill in analyzing, interpreting, and applying complex legislative, policy, and regulatory decisions to develop budgetary plans, policies, and guidance, and to make adjustments to the budget.

*Factor 2, Supervisory Controls -- Level 2-4 -- 450 points*

The incumbent is assigned continuing, long-term responsibility (i.e., for a period in excess of one year) for planning and carrying out work in all phases of budget administration (i.e., formulation, justification, presentation, enactment, and execution) for the agency's administrative and management functions. The supervisor provides initial guidance concerning funds available, hire ceilings, financial and program objectives, and policy considerations. The employee proceeds independently in planning and carrying out regularly assigned budgetary duties within time frames dictated by the Federal budget process. 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. The incumbent determines the nature and type of information required to support proposed budgetary actions, and makes arrangements to obtain the needed data. Activities such as providing recommendations to operating officials and

transferring funds between accounts and/or object classes within established agency 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. The employee also consults with the supervisor prior to furnishing budget exhibits, data, or background information to representatives

of OMB and Congressional Committees. Analytical processes used in determining cost-benefit trade-offs and in arriving at recommendations to managers are usually not reviewed, unless such actions represent the application of new methods. Due to the long-term nature of the assignment, work in progress and completed work is often unreviewed for several months, receiving only a spot-check upon completion to determine the degree of success in attaining budgetary objectives, and the quality of supporting service provided to agency administrative programs.

*Factor 3, Guidelines -- Level 3-4 -- 450 points*

Guidance is available in the form of Congressional legislation, reports on Congressional hearings, appropriations language in approved budgets, the Budget Reform and Impoundment Control Act, Office of Management and Budget circulars and regulations covering major aspects of budget formulation and execution, Treasury Department regulations, Comptroller General decisions, and policies and precedents of the employing agency. The employee uses discretion and judgment in interpreting and applying existing guidance in budgeting for administrative and management activities of the agency, which include payment of personnel salaries, benefits, and related expenses; travel; training; transportation; establishment of personnel ceilings; and the purchase of office supplies and equipment.

The employee uses initiative and originality in interpreting existing guidelines (i.e., legislation and policies) and developing agency guidelines, supplements, and procedures for use by agency program managers in planning and estimating management and personnel related costs.

*Factor 4, Complexity -- Level 4-4 -- 225 points*

The work involves budgeting for and making recommendations concerning the acquisition, obligation, and expenditure of funds for administrative purposes. The incumbent also exercises administrative and budgetary controls over agency staffing levels and average grade. Performance of unrelated administrative functions in the phases of budget formulation, presentation, and execution requires analysis and consideration of a wide range of budget and program factors (e.g., laws, regulations, policies, staffing needs, expenses, conflicting information about program objectives and accomplishments, workload, funds available, and short deadlines). All actions are funded through direct appropriations; there are many accounts, sub-accounts, object classes, and line items to be considered in forecasting and funding needs, and in allocating and reprogramming funds among agency components.

Difficulty is encountered in identifying, analyzing, and quantifying program and budgetary relationships in terms of dollar costs and benefits. The employee gathers, interprets, and evaluates a wide variety of conflicting narrative and statistical data furnished by program persons in support of budget estimates and requested allocations, and generated by the management information and personnel systems. Additional difficulty is experienced in interpreting and analyzing the effects of changes in methods of budget formulation promulgated by OMB (e.g., ZBB), changes in legislation, results of Congressional appropriations hearings, changes in Federal employee benefits, and variations in agency workload on the administrative portion of the agency budget. Work involves developing criteria to measure the cost-effectiveness and requirements of the personnel and management budget.

*Factor 5, Scope and Effect -- Level 5-4 -- 225 points*

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

1. Accurately forecast and document the agency's need for funds to meet its annual and long range personnel salary and expense costs.
2. Promote effectiveness and efficiency within the organization by assuring that funds in the budget are being used on a timely basis where needed to accomplish stated management goals and objectives of the agency.
3. Review the obligation and expenditure of funds to assure that funds for administrative purposes are used in accordance with all governing laws (e.g., the Anti-Deficiency Act and the Impoundment Control Act), and agency policies and regulations.
4. Provide advice on all aspects of the formulation of the administrative and management budget to agency managers responsible for conducting a variety of important national programs.
5. Exercise funding controls over the number, average grade level, and costs of agency positions.

Work performed affects the funds available for the recruitment, retention, pay and benefits of agency personnel and delivery of administrative and management services within the agency. Work indirectly affects the timely performance of agency regulatory activities and the delivery of agency services to the public.

*Factor 6, Personal Contacts -- Level 6-3 -- 60 points*

In addition to meeting and dealing with top officials within the agency, contacts are with representatives of the Office of Management and Budget (OMB) and staff members of

Congressional appropriations committees. Personal contacts with the latter often take place in formal conference settings during the course of review and approval of the agency's budget.

*Factor 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. Contacts with representatives of OMB and Congressional staff members are for the purpose of furnishing information and acting as an advocate of agency budgetary proposals or funding requests. The incumbent gives briefings to agency budget witnesses, but does not actively participate in Congressional appropriations hearings.

*Factor 8, Physical Demands -- Level 8-1 -- 5 points*

The work is sedentary; it involves carrying light books and papers to and from conferences in different Government buildings and offices.

*Factor 9, Work Environment -- Level 9-1 -- 5 points*

Work is performed in a properly lighted, ventilated, and temperature controlled office devoid of unusual risks or discomforts.

**TOTAL POINTS -- 2790**

## **BUDGET ANALYST, GS-0560-12, BMK #2**

*Duties*

Is assigned responsibility for the formulation, presentation, and execution of the computer data processing portion of the agency's annual operating budget. The budget assigned includes related personnel salaries and expenses, supplies, and computer hardware and software.

- Develops plans, procedures, and instructions for formulating and executing the computer data processing budget for all administration components, nationwide.
- Reviews budget requests submitted by subordinate organizational components to assure their consistency, accuracy, and adherence to instructions. Negotiates desired changes (i.e., additions and deletions) with program managers and the budget and administrative staffs of submitting components.

- Reviews computer operations work plans of subordinate components to assure conformance with the administration's overall budget execution plan.
- Prepares documents needed to process budget estimates, requests for supplemental appropriations, requests for deficiency apportionments, and allotments from the department needed to finance new programs or program changes brought about by legislative action.
- Develops and coordinates budgetary actions in the phases of budget formulation and execution for assigned area of responsibility.
- Negotiates with program managers and budget and administrative staffs of major organizational subdivisions (i.e., bureaus and regional offices) to determine the amount and timing of funding and staffing allowances and recommends approval or disapproval of requests for funds to purchase new computer hardware or software. Accomplishes reprogramming of funds, as needed, to support the automatic data processing (ADP) program.

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

- Knowledge of basic legislation, departmental policies, processes, procedures, and regulations which govern budgeting in the employing agency to formulate the multi-year budget for the agency's computerized data processing operations.
- Knowledge of the agency's automated data processing plans, programs, organizational structure, and operations in order to relate program commitments, work processes, and accomplishments to budgetary obligations and expenditures, reprogramming actions, and adjustments in budget plans.
- Knowledge of the departmental budget process to prepare narrative estimates and appropriations requests in accepted style and format.
- Skill in identifying quantitative budgetary and financial relationships between the agency's overall mission, its ADP program, and its budget to apply analytical methods such as cost-benefit analysis, decision theory, planning-programing-budgeting and other quantitative techniques to the analysis of budgetary situations and problems.

*Factor 2, Supervisory Controls -- Level 2-4 -- 450 points*

Works under the general supervision of the agency budget officer or higher-graded analyst in the immediate office. Work is assigned on a long-term basis (i.e., for one year) and includes special projects which are assigned throughout the fiscal year. The incumbent exercises considerable

independent judgment and discretion in planning and carrying out all phases of the budgetary process affecting programs and activities in the assigned area of responsibility, and in negotiating with managers and budget officers of agency subcomponents about recommendations for budgetary actions involving the obligation or expenditure of millions of dollars.

Work customarily receives no review while in progress, but upon completion work is given a cursory review for compliance with agency and departmental budgetary policies and objectives. The supervisor signs any actions which involve commitments of funds (e.g., allotments for staffing, and obligations or expenditures for computer equipment). However, due to the cyclical nature of the budget process, the results of budgetary recommendations involving alternative sources and methods of financing are not subject to review for several months to as long as one year.

*Factor 3, Guidelines -- Level 3-3 -- 275 points*

Guidelines for the work include a limited number of legislative references, (e.g., appropriations language in Congressional legislation), agency policies, Office of Management and Budget (OMB) circulars and directives, and departmental and agency regulations covering the preparation and submission of budgetary requests and related documents (e.g., requests for supplemental appropriations, allotments, and staffing allowances). Included are standard oral and written instructions from the supervisor concerning the performance of specific budgetary functions.

The employee exercises judgment in choosing from among the large number of guidelines, and in interpreting and applying complicated legal and regulatory guides to specific circumstances. Since guides do not cover all possible situations, the incumbent must exercise discretion and judgment in deciding which issues to refer to the supervisor or a higher-graded co-worker.

*Factor 4, Complexity -- Level 4-5 -- 325 points*

The employee is assigned continuing responsibility for the budgetary functions which support the agency's ADP program (e.g., formulation, justification, presentation, and execution of the budget for equipment and personnel salaries and expenses, and preparation of official quarterly and annual reports). Work involves reviewing, analyzing, consolidating, and revising budget estimates, justification statements, and budget execution plans submitted by subordinate organizational segments and field components of the agency. The incumbent advises program officials and budget staffs of lower echelons of the necessity for, and type of, budgetary action to be implemented to meet agency needs for additional ADP hardware, software and trained personnel.

Responsibilities of the position include monitoring and reporting on the rate of expenditure of funds in the approved ADP budget, and notifying supervisor and management officials of trends

toward over- or under-obligation of funds. The employee recommends the approval or disapproval of requests for allotments and other similar funding requests. The work involves considering financial and workload relationships, such as: costs of ADP support and needs of changing agency missions and programs; the timing of obligations and expenditures in relation to the budget cycle and availability of funds; the cost-effectiveness of leasing, renting, or buying computer hardware; current and future equipment and staffing needs; the direct or indirect monetary impact of new legislation upon ADP operations; nationwide demographical dispersion of the agency's clientele and regional and district offices; the magnitude and impact of changes in technology in information processing of the costs of providing ADP support for agency activities, nationwide.

Difficulty is experienced in analyzing workload and financial information, making decisions concerning the best means of obtaining information about the agency's ADP program and the best way to correlate and compare budgetary data (e.g., costs, obligations, and expenditures) in a wide variety of unrelated forms, schedules and reports. In addition to scheduled deadlines for the work (e.g., dates for submission of budget estimates) which are normally associated with the cyclical nature of the budget process, the employee must also respond on short notice to requests for analysis of the impact of unanticipated changes in technology and programs on the organization's ADP budget.

*Factor 5, Scope and Effect -- Level 5-5 -- 325 points*

The purpose of the work is to obtain funds needed to support the ADP program and to monitor the ways in which available funds are spent in order to assure that they are used in the most cost-effective manner.

In performing the latter function the incumbent exercises management controls over the ADP portion of the agency's financial resources. The employee also provides advice to management concerning the most efficient and effective means of obtaining, scheduling, and distributing funds among agency components.

Advice, recommendations, and completed budget forms, schedules, and reports generated by the incumbent contribute to the accomplishment of the objective of providing ADP support for the agency's mission and programs on a nationwide basis.

Actions also influence the expenditure of funds for equipment, employee salaries and expenses, leases, computer software, contracts, and supply items associated with the ADP program. Recommendations concerning the costs and budgetary feasibility of automating or not automating data processing services directly affect the size of work force employed to operate computer equipment, and indirectly affect the quality, speed and reliability of services provided to the general public.



*Factor 6, Personal Contacts -- Level 6-3 -- 60 points*

The employee has frequent telephone and face-to-face contacts with a variety of staff and high level managerial personnel within the employing agency. Contacts within the agency frequently include staff budget analysts, budget officers, and administrative officials in subordinate organizational segments; ADP program managers and their representatives in headquarters and field activities; personnel management, data processing, accounting, and supply management personnel; and subject-matter experts in the field of automated data processing. There are occasional contacts with top management officials in briefings and conferences. Regular contacts outside the agency are with staff budget analysts and ADP program managers and subject-matter experts at the department level. The employee also has telephone and face-to-face contacts with representatives of private data processing equipment rental and leasing firms. Occasionally, the incumbent has contacts with budget examiners from the OMB. Many contacts take place in settings such as meetings, conferences, and departmental budget hearings.

*Factor 7, Purpose of Contacts -- Level 7-3 -- 120 points*

Contacts are made with agency staff and management officials to persuade them to follow recommended courses of action with respect to budgetary and program goals (e.g., increasing or decreasing rates of spending, or transferring funds between accounts within an appropriation). Negotiations are sometimes difficult due to the conflicting goals, interests, and objectives of those involved. Contacts with departmental budget officials and OMB examiners are for the purpose of presenting and justifying budget requests, or justifying financial actions proposed or taken during the budget execution process (e.g., requests for apportionments and supplemental appropriations). Contacts with representatives of private business firms are for the purpose of obtaining and verifying information about the costs of leasing or purchasing different types of hardware and software, and related data processing expenses.

*Factor 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. The employee occasionally walks to and from other offices in the vicinity, or to and from car, rail, or airline transportation when visiting agency field offices. Some effort is used in carrying books, files, documents, records, and suitcases for short distances.

*Factor 9, Work Environment -- Level 9-1 -- 5 points*

The work area is adequately heated, lighted, and ventilated. The incumbent observes normal safety precautions when traveling away from the worksite to visit other offices in field locations.

**TOTAL POINTS -- 2815**

**BUDGET ANALYST, GS-0560-12, BMK #3***Duties*

- Prepares five-year budget estimates covering the organization's energy and minerals management programs and personnel. Develops advice and guidance to budget and program officials of field activities on the preparation of budget estimates, and prepares detailed analyses and critiques of estimates submitted.
- Assembles and/or develops background data and documentation in support of requested program budgets for reference and evidence in agency budget hearings.
- Develops estimates reflecting the cost of implementing proposed budget and/or program legislation.

- Provides advice and guidance to field offices and program staffs on budget formulation and presentation. Coordinates the formulation and presentation of budgets for assigned programs with budget personnel who are responsible for the administration of complementary programs and services.

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

- Applies a thorough understanding of the organization's planning-programing-budgeting system and its use throughout the program and budget cycle to the development of five-year budget requests, plans, and timetables for assigned programs.
- Knowledge of and skill in applying analytical tools such as supply and demand forecasting, marginality, economy of scale, and cost-benefit analysis to evaluate program input-output relationships and the cost effectiveness of regulatory activities.
- Detailed knowledge of the relationships between programs budgeted for and agency program objectives and policies to prepare and present a budget request which is consistent with all interests, and meets short and long-term financial goals.

*Factor 2, Supervisory Controls -- Level 2-4 -- 450 points*

The supervisor assigns work in terms of overall responsibility for the formulation and presentation of budget estimates for the energy and minerals management programs. The employee exercises independent responsibility for planning and accomplishing work assignments involving the development and presentation of multi-year budgets for assigned programs, including negotiations with managers to arrive at acceptable compromises in levels of program spending. The incumbent is authorized to make funding commitments within established levels without the prior approval of the budget officer. Established policies concerning the allocation and distribution of funds for energy research and exploration are interpreted by the employee without reference to the supervisor. Completed work is evaluated on the basis of results achieved, i.e., the extent to which advice, analysis, and recommendations meet the budgetary needs of assigned programs and personnel.

*Factor 3, Guidelines -- Level 3-4 -- 450 points*

Guides regularly referred to include: Office of Management and Budget (OMB) and agency budgetary policies, directives, regulations, and precedents; appropriations language in Congressional legislation; and program documents containing narrative and quantitative information about program goals, priorities, and timetables. The incumbent exercises initiative and resourcefulness in researching and implementing new methods of planning for and estimating budgetary needs, and in interpreting and adapting broad agency policies for application to new and rapidly changing priorities, such as the use of funds for exploration and

research, receipt limitations, and transfers of funds to other agencies; and in providing guidance to field activities concerning the resolution of conflicting budgetary and program objectives (e.g., unfunded program requirements). Tact, discretion and judgment are exercised in making budgetary commitments in negotiations with program managers.

*Factor 4, Complexity -- Level 4-5 -- 325 points*

The assignment involves formulating, developing and presenting budget estimates in support of multi-year operating program goals, and analyzing and revising annual budget estimates in accordance with program and legislative changes.

Assigned resource management programs are characterized by complex funding arrangements, such as reimbursements, transfers, receipt limitations, allocations to other agencies, and direct no-year (multi-year) appropriations. Budget and program planning are complicated by supply and demand for resources, availability of funding, natural disasters, political, social, and environmental goals, state and local interests, legislative action, and changes in economic and regulatory policies regarding the use of natural resources. The incumbent must consider the impact of program, technological and budgetary changes on related activities and programs of the bureau and other Federal agencies. The employee identifies and analyzes alternative budgetary and program actions using a wide range of analytical methods (e.g., cost-benefit analysis, cost-effectiveness, supply and demand data, trend analysis, marginality, and economy of scale). Based upon results of analyses, the employee recommends changes in budget estimates and spending which correspond to varying levels of program operations and/or methods of program financing. Work also necessitates the documentation of detailed object class schedules, cost and personnel schedules, and program justification to support budget requests.

*Factor 5, Scope and Effect -- Level 5-4 -- 225 points*

The purpose of the work is to prepare and secure approval of a budget request which will adequately support the desired level of operations for assigned programs, and which will simultaneously meet financial and budgetary policy objectives. Work affects the planning and conduct of multi-year natural resource regulation and development programs which are extensively linked to programs and budgets of other agencies, state and local governments, and private industry. Work also assists in the conduct of internal planning and evaluation of organizational budgets and programs.

*Factor 6, Personal Contacts -- Level 6-3 -- 60 points*

Meets with officials of OMB and the agency who are responsible for the organization's budget, program officials of the Washington office, budget staffs of agency bureaus, and line managers and field staffs responsible for the programs budgeted for.

*Factor 7, Purpose of Contacts -- Level 7-3 -- 120 points*

Contacts with program managers are for the purpose of persuading them to discontinue longstanding program operations and administrative procedures which are not cost-effective from a budgetary standpoint. The incumbent must be skillful in presenting recommendations to a skeptical audience.

Contacts with officials of OMB and the agency are made for the purpose of obtaining funding commitments for areas of program operations, and discussing funding controls and staffing limitations.

*Factor 8, Physical Demands -- Level 8-1 -- 5 points*

Occasional standing, walking, and climbing over hilly terrain is required when conducting onsite inspections of bureau program operations in remote field locations.

*Factor 9, Work Environment -- Level 9-1 -- 5 points*

The employee works in an office environment. However, work occasionally requires onsite visits to remote locations (e.g., oil wells and mines) where exploratory and research operations are in progress. Areas visited may be dusty, dirty, damp, poorly lighted and ventilated, and uncomfortably hot or cold.

**TOTAL POINTS -- 2890**

**BUDGET ANALYST, GS-0560-13, BMK #1***Duties*

Plans, organizes, and carries out annual and multi-year budgeting in support of nationwide public health research and treatment programs administered by the employing organization. Provides expert advice on all phases of appropriated fund budgeting to program managers and budget staffs of the major bureaus and regional offices of the employing organization.

- Formulates budget estimates for multi-year health programs and personnel, facilities, and equipment required to administer them, nationally.
- Reviews, analyzes, edits, and consolidates budget submissions from 10 subordinate regional offices located throughout the United States.

- Formulates the budget for multi-year contract and grants programs administered by the employing office.
- Develops detailed strategy and background documentation for presenting a major segment of the organization's budget to higher headquarters and Office of Management and Budget (OMB).
- Monitors the execution of those portions of the approved organization budget through which national programs, including obligations and expenditures in multi-year grants programs, and associated administrative costs are funded.

*Factor 1, Knowledge Required by the Position -- Level 1-8 -- 1550 points*

- Expert knowledge of all phases of the Federal budget process to formulate budget estimates in both Zero Base Budget (ZBB) and conventional line-item format for national public health and disease control programs.
- Expert knowledge of the Congressional budget process and strategies of budget presentation to develop and consolidate or edit budget justifications and reports which will be accepted by OMB.
- A high degree of skill in analyzing program-budgetary relationships to relate multi-year program grants administered by the organization to the planning, estimation, and modification of supporting multi-year appropriated fund budget estimates. This also requires practical knowledge of the methods and costs of research and development programs of universities and pharmaceutical houses.
- Skill in interpreting complex legislative and regulatory policy guidance to determine the effects on the organization's budget and programs, provide advice and guidance to budget and management personnel of subordinate echelons and components, and make adjustments in allotments to affected programs and activities.

*Factor 2, Supervisory Controls -- Level 2-4 -- 450 points*

Areas of program responsibility and special projects are assigned by the organization budget officer on a yearly basis. The incumbent proceeds with a high degree of independence in performing work normally associated with the budget process (e.g., formulation and execution of program budgets). The supervisor provides guidance on complex policy matters which involve modification of organizational program goals or objectives. Work is seldom reviewed while in progress. Completed work is spot-checked upon completion for success in achieving budgetary and financial management goals. Recommendations for reprogramming and/or transfers of funds

within accounts under a single appropriation are normally accepted without change by the budget officer.

*Factor 3, Guidelines -- Level 3-4 -- 450 points*

Guidelines for the work include OMB regulations and directives, agency financial management policies, Congressional legislation, current national health program goals and objectives, and medical literature describing current equipment and research techniques.

The incumbent exercises a high degree of initiative and judgment in interpreting and applying guidelines to the administration of multi-year (no-year) appropriated fund budgets.

*Factor 4, Complexity -- Level 4-5 -- 325 points*

Work involves formulating, presenting, and monitoring the execution of budgets for national health programs and grants to private industry and universities. Applies a wide range of analytical methods and techniques (e.g., planning-programing-budgeting, cost-benefit analysis, trend analysis, and linear programing) to the forecasting of multi-year budgetary needs and the allocation and expenditure of the organization's financial resources.

In the process of budgeting for the programs, equipment, supplies, facilities, and personnel of the organization, considers factors such as: geographical variances in costs of supplies and equipment; sources of supply; impact of changing technology on the costs of research grants and medical equipment; legislative and program changes; effects on related programs of other agencies and State and local jurisdictions; and impact upon the employment of experts and consultants. Identifies and recommends workable alternative courses of budgetary action (e.g., supplemental appropriations, deferrals, or rescissions) needed to support plans, programs and objectives. Work is complicated by the fact that funds for related programs and activities are contained in numerous object class and line item accounts under different appropriations.

*Factor 5, Scope and Effect -- Level 5-5 -- 325 points*

The incumbent provides expert analytical services, staff advice, and assistance to managers and administrators concerning the acquisition and use of appropriated funds. Work also serves to control the obligation and expenditure of funds in approved budgets (i.e., the timing of obligations and outlays).

Work facilitates the timely, effective, and efficient accomplishment of specific nationwide multi-year program objectives in many States and regions throughout the nation. Work affects the level of program operations (e.g., health services delivered to the public, production of

vaccines, and the type of research contracts and grants distributed). The total budget handled includes expenditures for equipment, facilities, building maintenance, personnel salaries and expenses, and research contracts and grants.

*Factor 6, Personal Contacts -- Level 6-3 -- 60 points*

The employee is required to meet and deal on a regular basis throughout the year with high-level managers and administrators of the employing agency, representatives of other agencies within the department, top research scientists, and representatives of the OMB. Contacts with top agency administrators and OMB officials often take place in formal conferences during the budget presentation phase.

*Factor 7, Purpose of Contacts -- Level 7-3 -- 120 points*

Contacts with top agency managers and administrators are for the purpose of gaining acceptance of analyses and recommendations concerning proposed changes in the budget which would significantly alter the level of spending for program operations (e.g., research) in which the agency is engaged. Contacts with OMB representatives are for the purpose of presenting and explaining budget estimates, requests, and proposed deferrals or rescissions.

*Factor 8, Physical Demands -- Level 8-1 -- 5 points*

The work is sedentary; no special physical effort or skill is required. Some walking and standing is required in going to and from meetings and conferences, or in visiting research laboratories housed in separate buildings.

*Factor 9, Work Environment -- Level 9-1 -- 5 points*

Work is performed for the most part in a well-lighted, properly ventilated, temperature controlled (e.g., heated or air-conditioned) office setting. However, the incumbent is occasionally required to wear a protective mask, cap, and gown on visits to research areas where exposure to contagious diseases could occur.

**TOTAL POINTS -- 3290**

**BUDGET ANALYST, GS-0560-13, BMK #2**

*Duties*



Performs a wide variety of administrative and analytical duties connected with the formulation, justification, presentation, execution, and review of a substantial segment of the budget for agency housing construction and modernization programs. Reviews, analyzes, and interprets legislation, appropriations language, Office of Management and Budget (OMB) directives, and Treasury Department guidelines pertaining to the assigned segment of the agency budget.

- Provides advice and recommendations on all aspects of assigned budget area to agency program officials and managers. Assists in formulation, presentation, and execution of the budget.
- Reviews, analyzes, and edits budget estimates and requests for allotments submitted by managers of assigned programs or components for accuracy of technical treatment and format, mathematical accuracy, adequacy of supporting narrative justification, and conformance with budgetary policy and guidelines. Recommends necessary changes and revisions.
- Develops proposed budgetary policy and procedural guidance (e.g., format for budget estimates) for issuance to subordinate bureaus and regional offices of the department.
- Drafts analyses which examine the impact and significance to the department's budget of new or revised legislation, policies, procedures, and program requirements.
- Develops proposed appropriations language in support of new or revised program and budgetary requirements.
- Tracks pending appropriation legislation through Congress and prepares special reports and summaries of the nature of the legislation for use in budget planning.
- Coordinates the preparation and/or execution of the budget for a major segment of the department's budget.
- Develops cost-benefit analyses of proposed budgetary and program actions and advises agency managers of most advantageous courses of action.

*Factor 1, Knowledge Required by the Position -- Level 1-8 -- 1550 points*

- Comprehensive knowledge and understanding of the agency and Federal budget process, including knowledge of the Congressional budget process; and thorough and detailed understanding of OMB policies, directives, and regulations.
- Detailed knowledge of budgetary activities of subordinate bureaus and the agency's regional offices in order to review, edit, and/or approve budget requests submitted by those offices.

- Knowledge of the agency's mission, programs, and legislative history to develop budgetary policies to implement program goals nationwide.
- Knowledge of the agency's budgetary and program goals and objectives to determine how they affect the programs and budgets of other Federal and State agencies.
- A high degree of skill in analyzing and comparing cost-benefit ratios of alternative budget and program actions, to determine cost-benefit trade-offs between the budgets of nationally administered housing and construction programs.

*Factor 2, Supervisory Controls -- Level 2-4 -- 450 points*

Working under the general supervision of the budget officer or a supervisory budget analyst, the incumbent is assigned responsibility on a continuing long-range basis for the formulation, presentation, and execution of the budget for several nationwide public housing assistance, construction, and modernization programs conducted by the agency's bureaus and regions. The supervisor discusses overall objectives, critical problems, and special project assignments with the incumbent. Within the limits of policy guidance and instructions on special projects, the employee works independently in planning and carrying out continuing work assignments and objectives. Completed work is reviewed to determine the extent to which budgetary objectives of the assignment have been met, to assure conformance with overall policy and regulatory guidelines, and to assess the effectiveness of actions and recommendations in meeting long-term administrative, program, and budgetary schedules and deadlines.

*Factor 3, Guidelines -- Level 3-5 -- 650 points*

Guidelines regularly used include departmental and OMB directives concerning preparation, formulation, justification, presentation, and execution of both appropriated fund and industrially funded (e.g., revolving fund) budgets. The employee must interpret broad legislative, regulatory, and policy guidance in appropriations bills and Presidential directives for application to agency budget plans, policies and recommendations.

The employee exercises a high degree of initiative and judgment in interpreting and applying broad guidelines and principles to administration of assigned budgetary functions. The employee recommends changes to agency budget policies and/or legislation affecting program funding.

*Factor 4, Complexity -- Level 4-5 -- 325 points*

On a continuing basis the incumbent provides advice and assistance to top agency management on budgetary matters which affect the conduct of assigned housing and community development programs. The incumbent reviews and analyzes requests for apportionments, reapportionments, and allotments of funds within the agency. In connection with budget administration duties

(which include formulation, presentation, and execution of assigned portions of the agency budget) the employee assembles necessary statistical, program, and financial data and prepares detailed narrative reports. He/she provides advice on the budgetary implications of policy and legislative proposals, and recently enacted legislation. The employee prepares budget documents for submission to, and represents the department in negotiations with representatives of OMB. Drafts recommended budgetary actions, policies, and related program legislation. The employee analyzes dollar trade-offs between programs, such as costs and benefits of alternative budgetary and corresponding program options, and effects of changes in program emphasis and new legislation on the budget. Analytical considerations include the department's fiscal structure, which includes direct appropriations, corporations, revolving funds, reimbursements to those funds, and contract authorizations. In reviewing budget estimates and requests formulated by the agency's bureaus and regional offices, the employee takes into account the mechanics of programs, legal and regulatory constraints specified in enabling legislation, OMB and departmental regulations and procedures, and overall departmental policies. He or she develops budget presentations and justifications in a style and format which is compatible with current agency goals and objectives and the intent and desires of OMB and Congress.

In reviewing the execution of approved budgets for assigned program areas, the employee considers the timing, scheduling, and desirability of apportionment requests, allotments, transfers of funds within accounts (reprogramming actions), and requests for supplemental appropriations. He or she analyzes trends in spending and progress toward meeting budgetary objectives to assure that funds are used for the purposes for which they were appropriated.

*Factor 5, Scope and Effect -- Level 5-5 -- 325 points*

The primary purpose of work is to facilitate the acquisition and use of funding to support the agency's programs, goals, objectives, and operations for several years. The employee exercises administrative controls on the obligation and expenditure of agency funds by subordinate program and organizational elements, and assures that legal and regulatory requirements of Congress and OMB are observed. This includes providing information, advice, and recommendations to top agency program managers (e.g., Under Secretaries and others in a decision making capacity) concerning the status, availability, obligation, and expenditure of budgetary funds.

Advice, information, and recommendations made by the incumbent concerning the acquisition, obligation, and expenditure of funds form the basis for decisions by top agency managers affecting the conduct of the agency's nationwide housing construction and financing programs.

Decisions made concerning the technical treatment of budget estimates, apportionment requests, and reprogramming actions affect the timely achievement of budgetary and program goals of the department, including the employment of non-government contractors, and construction of housing for hundreds of thousands of persons, nationwide.

*Factor 6, Personal Contacts -- Level 6-3 -- 60 points*

Contacts are with high-level managers within the department (e.g., Assistant Secretaries), budget and program officials of the same and subordinate echelons, field offices, OMB budget examiners, staff members of Congressional appropriations committees, and officials of other agencies and private businesses who conduct activities related to the agency budget.

*Factor 7, Purpose of Contacts -- Level 7-4 -- 220 points*

Contacts with top agency officials, representatives of OMB, and Congressional staff members are for the purpose of advising them of the current status of agency funding and persuading them to approve recommended funding requests, budgetary actions, estimates, and/or legislative proposals. The employee represents the agency in formal conferences and briefings with representatives of OMB for the purpose of justifying and defending budget estimates and appropriations requests. Contacts with budget staffs of other agencies and departments are to discuss budgetary transactions of mutual interest.

*Factor 8, Physical Demands -- Level 8-1 -- 5 points*

Work is performed for the most part while seated, however, the incumbent lifts and carries reference books, working papers, and similar items to and from conferences. A moderate amount of standing and walking is required in getting to and from meeting places away from the worksite.

*Factor 9, Work Environment -- Level 9-1 -- 5 points*

Work is performed in a typical office setting. The work area is adequately heated, lighted, and ventilated. There is occasional noise from office equipment such as typewriters and telephones.

**TOTAL POINTS -- 3590**

**BUDGET ANALYST, GS-0560-13, BMK #3***Duties*

Performs all aspects of the planning, analysis, formulation, justification, presentation, execution, and review of the multi-year budget for the development, procurement, and modification of major, nationally and internationally deployed strategic weapons systems (e. g., aircraft, ships, missiles, or armored vehicles).

- Provides expert advice and guidance to program and line managers on the interpretation of budget estimates and the formulation of budget requests in support of the five-to-seven year development of major strategic weapons. Interprets agency, Office of Management and Budget (OMB), and Congressional policies or regulations for the justification and submission of budget estimates. Advises on the time-phasing of budget plans (i.e., acquisition and use of funds) to coincide with payments to contractors for completion upon milestones in development, procurement, or modification of systems. Reviews long-range budgetary and program requirements to assure their conformance with established agency policies and intent of Congress. Modifies budget estimates as necessary to conform the changes in technology, manufacturing deadlines, and program direction.
- Coordinates budgetary actions with other agencies and foreign governments which use the same strategic weapons systems, or are engaged in producing portions of the same systems.
- Prepares formal consolidated budget forecasts and reports on budget execution required by the employing agency, OMB, and Congress.

*Factor 1, Knowledge Required by the Position -- Level 1-8 -- 1550 points*

- Expert knowledge of the Federal budget process and the Department of Defense (DOD) planning-programing-budgeting system in order to develop long-range (multi-year) budgetary plans to support the development, acquisition, and national and international deployment of major strategic weapons systems (e.g., missiles, aircraft, ships, or armored vehicles).
- Expert knowledge of the laws, regulations, policies, and methods of financing for a weapons system co-produced with other agencies or foreign governments to develop budgetary plans which take into account the effects of currency fluctuations, changing economic and fiscal policies, and the budgetary systems of other agencies and foreign governments.

*Factor 2, Supervisory Controls -- Level 2-4 -- 450 points*

Work is performed under the supervision of the chief of the Projects and Plans Budget Branch. Within broad policy limitations established for planning-programing-budgeting (e.g., in the program objectives memorandum), the incumbent is responsible for independently planning, analyzing, recommending, and/or carrying out all budgetary actions necessary to accomplish financial objectives and support program activities. Analyses and recommendations are relied upon by the supervisor and project managers within and outside the employing agency. The incumbent is responsible for coordinating recommendations and actions with counterparts in

other agencies, higher and lower echelons within the employing agency, and representatives of private industry contractors.

Completed work is reviewed for effectiveness in achieving financial and budgetary goals, and overall adequacy of budgetary support provided for weapons systems project operations.

*Factor 3, Guidelines -- Level 3-4 -- 450 points*

Guidelines consist of voluminous DOD and agency policies and regulations covering most aspects of appropriated fund budgeting under the Federal budget process and assigned weapons systems. Related reference materials used include DOD procurement regulations, manuals governing contractor operations, and guidance on the budgets and funding of co-producing agencies or foreign countries. Guidelines do not cover the effects of currency fluctuations on the amount and timing of future funding actions.

The incumbent exercises a high degree of judgment in selecting and applying guides, and in interpreting and resolving conflicts between existing guides (e.g., budgetary regulations of the employing agency and regulations of co-producing agencies). The incumbent also uses initiative in making adjustments to the budget to account for the effects of fluctuations in the purchasing power of U.S. currency.

*Factor 4, Complexity -- Level 4-5 -- 325 points*

Work involves reviewing budget estimates and reports from project offices, contractor financial statements, and overall program plans to develop budgetary forecasts for the long-range funding of weapons systems. Duties also include monitoring and controlling the obligation and expenditure of funds for program purposes; monitoring contractor progress in meeting program commitments tied to financial and budgetary objectives; and reporting to agency management on the status of program funds and trends in the cost of attaining program objectives.

Work requires the application of planning-programming-budgeting methods and techniques, and analysis of the cost-effectiveness of contractor operations. Recommended priorities for the allocation and distribution of funds to contractors and project offices are made in accordance with consideration of policy and regulatory guides and milestones in the development or delivery of key systems components. The analyst assures that there is a program balance at all times between program requirements and resource allocations, and initiates reprogramming actions necessary to correct any imbalances (i.e., overages or underages of funds). The assignment requires the continual development of new budgetary data and information about the project.

In analyzing program funding needs within projects, the employee considers the effect of the following variables on projected or actual costs: technological developments and modifications to existing systems, changes in contractor scheduling and production, increases or decreases in

appropriations for the program, relationship of the program budget to the budgets of other Federal agencies and/or foreign countries, and impact of budgetary actions on national economic or defense policy. The work requires consideration of conflicting program and budgetary requirements, such as cost increases due to required co-production or reduction in the volume of parts originally planned for.

Difficulty is encountered in developing long-range budgetary plans and forecasts for the development and distribution of strategic weapons systems, the costs of which are subject to change due to technological advances, equipment modifications, and the ability of contractors to produce a project within a scheduled time frame. Recommendations and decisions on budgetary actions (e.g., involving the allocation and distribution of funds) are complicated by the need to coordinate actions within and outside the agency, such as with private contractors, other agencies, and foreign governments. Productive efforts are also hampered by a lack of data upon which to base long-range forecasts.

It is frequently necessary to make modifications to budget forecasts on short notice or within short time frames.

*Factor 5, Scope and Effect -- Level 5-4 -- 225 points*

The purpose of the work is to provide staff advice and budgetary support for the development and acquisition of one or more major strategic weapons systems constructed by private contractors (e.g., aircraft, missiles, ships, or armored vehicles). Recommendations and decisions made by the employee facilitate the cost-effective achievement of obtaining and distributing financing for agency weapons system projects. Work involves assessing the cost-effectiveness with which program funds are used by private industry contractors.

The incumbent also interprets budgetary policies and guidance to program managers and translates program goals and objectives in terms of dollar costs in budget forecasts.

Analyses and recommendations have a direct effect on the amount and availability of funding for the construction and development of major weapons systems which form an integral part of the national defense effort. Systems budgeted for are national and international in scope in that the weapons systems are used by more than one agency and/or foreign government, and are deployed in the United States and abroad. In addition, projects are sufficiently important to warrant the continual attention of Congress, and are sometimes the subject of coverage by the national news media.

*Factor 6, Personal Contacts -- Level 6-3 -- 60 points*

The incumbent has telephone and face-to-face contacts on a regular basis with representatives of private industry contractors who manufacture major strategic weapons systems and components.

The incumbent also has frequent contacts in formal budget planning conferences with the commander and deputy commander, representatives of other Federal agencies conducting similar weapons development and acquisition programs, and with representatives of foreign governments engaged in co-production of weapons systems.

*Factor 7, Purpose of Contacts -- Level 7-3 -- 120 points*

Contacts with weapons systems contractors and their representatives are for the purpose of obtaining their compliance with budget and program schedules and deadlines concerning the manufacture and delivery of equipment. Funds may be withheld if deadlines are not met, or partial payments may be made.

The purpose of contacts with representatives of other agencies and foreign governments is to negotiate acceptable means of financing and controlling the use of funds for co-produced weapons systems.

*Factor 8, Physical Demands -- Level 8-1 -- 5 points*

Most work is performed in an office while comfortably seated at a desk. Moderate physical effort is occasionally required during travel status when lifting and carrying suitcases and briefcases for short distances.

*Factor 9, Work Environment -- Level 9-1 -- 5 points*

Work is performed in a partitioned office which is properly heated, lighted, and ventilated. The employee periodically visits other offices in the surrounding complex or at locations in other states and cities. Travel of more than one mile away from the worksite is normally by private automobile, common carrier (e.g., plane or train), or other public conveyance.

**TOTAL POINTS -- 3190**



## EXPLANATORY MEMORANDUM

This memorandum is published to provide interpretive/explanatory information regarding the standard to which it pertains. It does not contain evaluation criteria. Explanatory Memoranda include background information which may be helpful to users in understanding and applying standards and in explaining the standards to managers and employees.

### *Introduction*

The tentative classification standard for the Budget Analysis Series, GS-560 was distributed for comment in January 1980 to all Federal departments and agencies, employee unions, interested occupational associations and individuals, and others who normally receive governmentwide classification standards. The draft standard was written in the Factor Evaluation System (FES) format, with benchmark job descriptions included for frequently encountered work situations.

In all, we received written comments from 33 departments and agencies, one union, two professional associations, and various individuals. We also received telephone and other oral comments from interested individuals. The extensive input was worthwhile because it provided considerable insight into the concerns and problems which arose upon trial application of the proposed standard. Each response was carefully reviewed to ascertain whether or not the views presented indicated a need to revise the proposed standard. Many of the views and recommendations expressed in the comments were incorporated into the revised standard, thus improving the quality of the final product.

### *General*

The vast majority of comments on the draft standard were favorable. Most reviewers cited the standard as a great improvement over its predecessor. Those who were less supportive tended to base their criticism upon the fear that the draft standard could have an adverse impact on current grades of positions in their organization. Many reviewers expressed the opinion that the draft was acceptable in its present form as a final standard.

Many agencies commented favorably on the inclusion of interpretive guidance concerning the application of Factor III -- Managerial Aspects, and Factor IV -- Special Additional Elements Affecting Supervisory Work in the Supervisory Grade-Evaluation Guide (SGEG). Several suggested that similar guidance, which directly relates factors in the SGEG to the occupation, should be considered in future standards for other occupations.

The purpose of the guidance is twofold. First, we endeavored to provide guidance in the application of those sections of the SGEG which have in the past proved to be difficult and troublesome to apply to positions in this occupation. Second, we wanted to assure that all users

of the standard recognize that positions in the series (e.g., budget officers and budget analysts) may perform significant supervisory functions which are not covered by the factor level descriptions or the benchmarks. As stated in the introductory material to the standard, budget analysis is staff work performed in support of line programs and those who manage them. In the SGEG, throughout Factor III, Managerial Aspects, the emphasis is clearly on making decisions and taking actions. Provision of advice and recommendations on matters of the type described under Categories 1 through 6 of Factor III, is inherent in the nature of budget analysis. With few exceptions, the decision-making authority of budget personnel is limited to control over personnel within their own organization (i.e., the budget office). Giving advice and recommendations on budget and financial matters to line managers does not constitute the kind of responsibility being measured under Factor III of SGEG.

It is the intent that the grade level value of truly supervisory functions be determined separately through application of the SGEG. In practice, this means the supervisory functions of a position in this series should always be evaluated under SGEG. If the supervisory functions of a position are determined to be of a higher grade level than the nonsupervisory duties as evaluated under the FES standard for the Budget Analysis Series, GS-560, the higher grade (i.e., the grade of the supervisory duties and responsibilities) is the proper grade for the position.

A majority of those commenting found that the section titled Definition of Terms was extremely helpful in interpreting and applying the standard.

Comments from most agency and departmental reviewers about the proposed grade level criteria were supportive. We received very few comments on Factors 2, 3, 4, and 7 and no comments on 8 and 9. Many agency level reviewers felt that all factor level descriptions (FLD's) were adequate without change. Consequently, few changes were made in the FLD's of the final version.

No benchmarks (BMK's) were added or deleted. Only minor editorial changes were made to the proposed BMK's. The few proposed BMK's received were so atypical that inclusion of them would have created problems in interpretation and application of the standard.

Comments which were in the form of vague generalizations, or which were not supported by job related information (e.g., Standards Review Data Sheets, position descriptions, and evaluation reports) or discussion of the cause of the difficulty with recommended solutions could not be fully considered in reviewing the standard. Examples of such comments were: "Application of the standard will cause extensive downgrading;" "More benchmarks are needed;" and "The standard does not fully recognize the complexity of budgeting below the headquarters level." There was, on the other hand, direct evidence that most other agencies, with similar programs and positions, did not foresee downgrading, need additional benchmarks, or experience difficulty in evaluating positions at the different echelons of the agency.

Suggestions we received to change the Factor Evaluation System itself (such as by adding degree levels or changing point values) could not, of course, be adopted. The factors and point values assigned to them are constant. The Factor Evaluation System is designed to encompass work in all GS occupations in all levels and types of organizations in Government. The system is also designed to reflect GS grade levels defined in law (Title 5 U.S.C.).

Specific issues, problems, and recommendations, and the actions we took in response to them, are discussed below in the order in which the topics they refer to appear in the standard.

### *Exclusions*

*Issue:* A specific exclusion covering work of the Program Analysis Series, GS-0345, should be included.

*Discussion:* Most reviewers were of the opinion that distinctions between the work of Budget Analysts, GS-0560, and Program Analysts, GS-0345, are sufficiently clear without further discussion in the Budget Analysis standard. However, other reviewers felt that addition of a specific exclusion covering program analysis was desirable.

*Action:* We added an exclusion to cover program analysis work.

*Issue:* There should be a specific reference to the Accounting Series, GS-0510, in Exclusion number 1.

*Action:* We agreed. This reference was added.

*Issue:* There is a need for a separate series to provide coverage of clerical positions which support the work of budget analysts, but do not require knowledges and analytical skills characteristic of the Budget Analysis Series.

*Discussion:* An overwhelming majority of those responding approved of the exclusion of clerical and other nonanalytical work from the Budget Analysis Series and establishment of a separate series to cover the performance of such work.

*Action:* We established the Budget Clerical and Assistance Series, GS-0561.

### *Occupational Information*

*Issue:* More background information about the budget process and the work of the occupation should be added.

*Discussion:* Occupational information presented was viewed as accurate, clear, and useful by most reviewers. Overall response to the updated section on occupational background information was highly favorable, with typical comments ranging from "An improvement over the old standard," to "An excellent description of the Federal budget process." A few requests were made for inclusion of information about atypical financial circumstances not encountered by the bulk of agencies using the standard, and inclusion of additional technical detail about the budget process.

*Action:* No changes were made in this section. Our view is that further technical material is not necessary in a brief, general overview of the type furnished in the standard. It is not possible to provide explicit information for every situation encountered.

*Issue:* In the Office of Management and Budget, budget analysts -- not budget examiners -- are responsible for developing directives, regulations, and procedures to implement legislation and Presidential policies.

*Action:* Explanatory material was deleted from the section on work of budget examiners and placed where it belongs, with occupational information about budget analysts.

### *Titles of Positions*

*Issue:* The prefix "Supervisory" should be added to the titles of those budget officer positions which meet criteria for titling and grading as supervisors under the Supervisory Grade Evaluation Guide (SGEG).

*Discussion:* This proposal met with considerable opposition from reviewers. Most reviewers expressed the view that the basic title (Budget Officer) is sufficient to cover both supervisory and nonsupervisory work situations. The intent of proposing the supervisory prefix was to clearly identify for classification and related personnel management purposes (e.g., staffing and training) those positions in which supervisory qualifications are mandatory. However, according to the comments, identification of supervisory positions apparently is not a problem for most agencies. Most reviewers pointed out that the overwhelming majority of budget officer positions are supervisory, and the few which are nonsupervisory are easily identified. So long as agencies are able to code all such positions to show which ones are supervisory for the CPDF and for qualification or other personnel purposes, there is no need for a supervisory prefix.

*Action:* We deleted the title "Supervisory Budget Officer" and all instructions for its use from the final standard. Agencies are to continue to use the current title Budget Officer for both supervisory and nonsupervisory positions in this series.

### *Factor Level Descriptions*

*Issue:* The term "agency" which is used in so many factor level descriptions appears to link those factor levels to a position's location in the organizational hierarchy.

*Discussion:* The most significant aspect of the issue was a misunderstanding of the meaning of the term "agency" as used in FLD's 1, 2, 3, 4, and 7. Reviewers' principal concern was that the presence of the term "agency" in factor level descriptions precludes matching factors of positions located in components below the headquarters or "agency" level with factor levels that otherwise seem appropriate. The result is selection of lower factor levels and ultimately lower grades than seem proper for the work. The misunderstanding was widespread, as evidenced by the data we received concerning the trial application of the standard and its projected impact on grades of positions in the sample. Further analysis of the data indicates that strict interpretation of the term "agency" was largely responsible for predictions of heavy downgrading, particularly at the GS-12 level.

In most of the factor level descriptions in which "agency" appeared in the draft, the term was used in its generic sense. In some cases it simply meant a budget, or a program, without any connotation intended as to level of responsibility or organizational echelon. However, since "agency" was defined in the glossary, many reviewers logically interpreted the term in its most restrictive sense wherever the term appeared in the standard. We recognize that establishments within the Federal Government are organized differently, and that the way budgetary functions are performed may vary greatly from one organization to another. Therefore, it was the intent of the standard that these budgetary functions be properly credited, regardless of where performed.

*Action:* The term "agency" was replaced with "organization" or "component" in many FLD's. In those factor levels where organizational echelon is a significant consideration, "agency" was retained, and the definition in the glossary applies.

*Issue:* Depending upon the nature of the assignment, knowledge may be required of any or all phases and principles of budgeting.

*Discussion:* There is no presumption in Factor 1 of the standard that an assignment involving one phase of the budget process (e.g., budget execution) also requires knowledge of other phases of budgeting (e.g., budget formulation). The standard is designed to recognize differences in the way budget work is organized and assigned.

*Action:* No substantive changes were made in Factor I, Knowledge. As indicated in the standard, only knowledge which is both required and applied should be credited.

### *Personal Contacts*

*Issue:* Sometimes even budget analysts and budget officers working in the headquarters of a major agency do not have contacts of the type described at Level 6-4.

*Discussion:* We concur. It is likely that very few budget analysts will have contacts of the type described at Level 6-4. However, where such contacts do occur, they should be credited.

*Action:* No changes were made to Factor Level 6-4.

### *Benchmarks*

*Issue:* There are not enough benchmarks.

*Discussion:* Benchmarks were rated "adequate" to "excellent" by the vast majority of agencies and departments responding. Some thought the BMK's were easier to use than the FLD's. The overall view was that the BMK's are illustrative of typical work situations in the occupation, and are generally helpful in the classification of positions. Statistics reported in the trial application show that FLD's were used more frequently than BMK's to classify positions.

There were various reasons for desiring more BMK's. Some merely wanted to see a particular agency work situation covered, while others wanted BMK's for positions in grades GS-14 and GS-15 for reference purposes. Although many agency reviewers recommended the inclusion of benchmarks for budget officer positions, only one such benchmark was submitted. However, since the duties and responsibilities of budget officer positions vary so greatly, it was not appropriate to include this benchmark as representative of budget officer positions. Likewise, because job content tends to vary so widely from one agency position to another, we did not include BMK's for GS-14 and GS-15 positions.

*Action:* We did not add benchmarks for budget analyst or budget officer positions.

*Issue:* There should not be any reference to dollar amount of a budget in Factor 5, Scope and Effect, of Benchmark 13-2.

*Discussion:* There is no direct relationship between the dollar amount of a budget and the scope and effect of budgeting. In addition, dollar amounts may change over time due to fluctuations in the economy, rendering the information outdated in short order.

*Action:* We agreed. We deleted the dollar figure.

### *Impact Data*

In the letter of transmittal to the draft, we asked agencies to test apply the proposed standard and submit estimates of anticipated impact (i.e., upgrades, downgrades, and series changes) based upon application of the draft to properly classified jobs in the GS-560 Series. We also asked for estimates of anticipated impact on positions in other series (e.g., Program Analysis, GS-345) the grades of which are determined through cross-series application of grade evaluation criteria in the GS-560 Series standard. Most agencies, large and small alike, reported that few or no downgrades resulted from trial application of the draft. On the other hand, a few agencies reported that severe downgrading would occur if the draft standard were implemented without change. The vast majority of agencies reported that they expected little or no grade impact on positions in other series (for which the budget standard is used as a cross-reference in determining grade levels). Many agencies reported that no grade changes would occur because, in many cases, the budget standard is not the grade-controlling reference.

In analyzing data from the trial application and narrative comments, we concentrated on identifying the reasons for possible downgrades. Altogether we reviewed and analyzed about 500 Standards Review Data Sheets submitted by agencies, plus a representative sample of related job descriptions, evaluation reports, and comments. We also contacted personnel officials of those agencies which reported severe downgrading to further pinpoint the causes for its occurrence. After analyzing the data and facts we gathered through our contacts, we concluded that the number of possible downgrades foreseen by agencies considerably exceeded the number which would likely occur.

In some cases, the data provided by agencies were not adequate to pinpoint the bases for the prediction of downgrades. Where data sufficient for analysis were provided, most of the reported downgradings could be traced to misapplication of the criteria in the draft or the need for changing some wording in the draft. Most of the wording issues involved confusion in the use of the term "agency" and the tendency to apply the term in its most restrictive sense. Our own evaluations, with the benefit of the wording changes made in the final standard, tended to support

current grades in most instances. In addition, some of the reported downgrades amounted to correction of position grades which were questionable under the previous standard.

### *Summary*

Most reviewers stated that the new FES standard is a more precise tool for evaluating the wide variety of work performed by budget analysts and budget officers.

We considered agency requests for additional benchmarks. However, it is not practical to provide benchmarks to cover the tremendous variety of work assignments and specializations that could exist in this occupation (e.g., combinations of budget formulation, budget execution, and budget justification). Likewise, it is not practical to provide benchmarks for few-of-a-kind positions. We believe that the 13 benchmarks included in the final standard illustrate the work of the occupation at different grade levels sufficiently well to give users a sound basis for interpreting and applying the factor level descriptions.

We adopted those suggested changes which were necessary to preclude misinterpretation of the standard. For example, we removed the word “agency” from those factor level descriptions in which its presence was confusing to users, or not consistent with the glossary definition. Deletion of the word “agency” where it had been used only in a generic sense should preclude the kind of interpretation which led to under-crediting of factor levels in many positions during the trial application. With these revisions, we had every reason to believe that the grades of very few properly classified positions would be affected upon application of the final standard for the Budget Analysis Series.