

# Job Family Position Classification Standard for Professional and Administrative Work in the Accounting and Budget Group, GS-0500

## Series Covered by This Standard:

Financial Administration & Program	GS-0501
Accounting	GS-0510
Auditing	GS-0511
Internal Revenue Agent	GS-0512
Tax Specialist	GS-0526
Budget Analysis	GS-0560

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## INTRODUCTION

This job family standard provides series definitions, titling instructions, and grading criteria for nonsupervisory two-grade interval professional and administrative positions in the Accounting and Budget Group, GS-0500.

## COVERAGE

This job family standard covers the following occupational series:

Series	Series
<b>Financial Administration and Program</b> GS-0501	<b>Internal Revenue Agent</b> GS-0512
<b>Accounting</b> GS-0510	<b>Tax Specialist</b> GS-0526
<b>Auditing</b> GS-0511	<b>Budget Analysis</b> GS-0560

## MODIFICATIONS TO AND CANCELLATIONS OF OTHER EXISTING OCCUPATIONAL SERIES AND STANDARDS

Issuance of this job family standard renames or cancels occupational series and classification standards as described in the following table. The table also indicates how to classify work previously covered by classification standards affected by this issuance.

Series	Action Taken / How to Classify Work Previously Covered
<b>Financial Administration and Program</b> GS-0501	<ul style="list-style-type: none"> <li>• Cancels this classification standard, last revised in April 1982.</li> </ul>
<b>Accounting</b> GS-0510	<ul style="list-style-type: none"> <li>• Cancels this classification standard, last revised in December 1989.</li> </ul>
<b>Auditing</b> GS-0511	<ul style="list-style-type: none"> <li>• Cancels this classification standard, last revised in May 1982.</li> </ul>
<b>Internal Revenue Agent</b> GS-0512	<ul style="list-style-type: none"> <li>• Cancels this classification standard, last revised in October 1983.</li> </ul>
<b>Tax Technician</b> GS-0526	<ul style="list-style-type: none"> <li>• Cancels this classification standard, last revised in April 1962.</li> <li>• Renames this series.</li> <li>• Classify work previously covered by this series to the Tax Specialist Series, GS-0526.</li> </ul>
<b>Budget Analysis</b> GS-0560	<ul style="list-style-type: none"> <li>• Cancels this classification standard, last revised in July 1981.</li> </ul>

## GENERAL SERIES, TITLING, AND OCCUPATIONAL GUIDANCE

This section provides information on series definitions, titling instructions, and occupational guidance for nonsupervisory professional and administrative positions in the Accounting and Budget Group, GS-0500. It also provides information on titling instructions for supervisors and team leaders in this job family.

### GENERAL TITLING PROVISIONS

#### **Supervisors and Team Leaders.**

- Add the prefix "Supervisory" to the title of positions classified using the [General Schedule Supervisory Guide](#).
- Add the prefix "Lead" to the title of positions classified using the [General Schedule Leader Grade Evaluation Guide](#).

#### **Parenthetical Titles.**

- None prescribed. Agencies may supplement the basic titles authorized in this standard with parenthetical titles if necessary for recruitment or other human resources needs.

**INFORMATION BY SERIES**

<b>Financial Administration and Program, GS-0501</b>	<ul style="list-style-type: none"> <li>• <a href="#">Series Definition</a></li> <li>• <a href="#">Titling</a></li> </ul>
<b>Accounting, GS-0510</b>	<ul style="list-style-type: none"> <li>• <a href="#">Series Definition</a></li> <li>• <a href="#">Titling</a></li> <li>• <a href="#">Occupational Information</a></li> </ul>
<b>Auditing, GS-0511</b>	<ul style="list-style-type: none"> <li>• <a href="#">Series Definition</a></li> <li>• <a href="#">Titling</a></li> <li>• <a href="#">Occupational Information</a></li> </ul>
<b>Internal Revenue Agent, GS-0512</b>	<ul style="list-style-type: none"> <li>• <a href="#">Series Definition</a></li> <li>• <a href="#">Titling</a></li> <li>• <a href="#">Occupational Information</a></li> </ul>
<b>Tax Specialist, GS-0526</b>	<ul style="list-style-type: none"> <li>• <a href="#">Series Definition</a></li> <li>• <a href="#">Titling</a></li> <li>• <a href="#">Occupational Information</a></li> </ul>
<b>Budget Analysis, GS-0560</b>	<ul style="list-style-type: none"> <li>• <a href="#">Series Definition</a></li> <li>• <a href="#">Titling</a></li> <li>• <a href="#">Occupational Information</a></li> </ul>

<b>FINANCIAL ADMINISTRATION &amp; PROGRAM, GS-0501</b>		<a href="#">Qualification Standards</a>
<b>Definition</b>	This series covers positions that perform, supervise, or manage administrative work of a fiscal, financial management, accounting or budgetary nature that is not classifiable to another more specific professional or administrative series in the Accounting and Budget Group, GS-0500. <a href="#">⇐ BACK</a>	
<b>Titling</b>	There are no titles specified for this occupation. Agencies may construct titles that appropriately describe the work. Use the title, <i>Financial Manager</i> , only for positions classified to the Financial Management Series, GS-0505. (See <a href="#">Exclusions</a> ) <a href="#">⇐ BACK</a>	

	<b>ACCOUNTING, GS-0510</b>	<a href="#">Qualification Standards</a>
<b>Definition</b>	<p>This series covers positions that advise on or administer, supervise, or perform professional accounting work that requires application of accounting theories, concepts, principles, and standards to the financial activities of governmental, quasi-governmental, or private sector organizations. The work includes:</p> <ul style="list-style-type: none"> <li>• designing, developing, operating, or inspecting accounting systems;</li> <li>• prescribing accounting standards, policies, and requirements;</li> <li>• examining, analyzing, and interpreting accounting data, records, and reports; or</li> <li>• advising or assisting management on accounting and financial management matters.</li> </ul> <p>Accounting theories, concepts, principles and standards address these types of duties:</p> <ul style="list-style-type: none"> <li>• determining the boundaries of an accounting entity;</li> <li>• recognizing and measuring revenues;</li> <li>• matching revenues and expenses by applying methodologies such as accrual accounting and depreciation;</li> <li>• defining and measuring costs by applying methodologies such as standard, process, job-order, and activity-based costing; and,</li> <li>• full disclosure on financial statements.</li> </ul> <p><a href="#">← BACK</a></p> <p>The basic titles for positions in this occupation are:</p> <p style="margin-left: 40px;"><b>Accountant</b> - For positions that include any combination of these activities; or for combinations of different accounting work when none is paramount:</p> <ul style="list-style-type: none"> <li>• preparing, analyzing, interpreting and presenting accounting data;</li> <li>• operating, maintaining, and modifying accounting systems;</li> <li>• using accounting information to recommend solutions to management problems and structuring of organization programs;</li> <li>• managing, operating, and analyzing cost accounting systems in connection with manufacturing or other business activities;</li> <li>• designing, implementing, and assessing internal control processes and systems.</li> </ul> <p style="margin-left: 40px;"><b>Accounting Officer</b> - For supervisory and nonsupervisory positions that include managing the total internal accounting function for an agency, bureau, service, installation, or other organization. There can be only one accounting officer for the organizational component and level served. Do not use the prefix, "Supervisory" in conjunction with this title, although the position may satisfy the definition of "supervisor" in the <a href="#">General Schedule Supervisory Guide</a>.</p> <p style="margin-left: 40px;"><b>Cost Accountant</b> -- For positions that include designing cost accounting systems, and using appropriate costing methodologies to recognize, determine, accumulate, and report costs of activities on a regular basis for management information purposes.</p> <p style="margin-left: 40px;"><b>Staff Accountant</b> -- For a variety of positions that include studying and advising on accounting and financial management matters.</p> <p style="margin-left: 40px;"><b>System Accountant</b> - For positions that include designing, adapting, or installing financial accounting and related systems</p>	
<b>Titling</b>	<p><a href="#">← BACK</a></p> <p style="text-align: right;"><b>(continued)</b></p>	

<b>ACCOUNTING, GS-0510 (continued)</b>	
<b>Occupational Information</b>	<p>Accountants design and develop financial information systems. They also operate, maintain, improve, and evaluate established systems for determining the cost of an entity's activities, for financial reporting, and for cash management and internal control purposes. The accountant engaged in accounting system operation and maintenance may address the adequacy of system design, the adequacy of current data in providing financial information, or ways to use the system to satisfy new information requirements. The accountant engaged in cash management or internal control operations may address the efficiency and economy with which funds are obligated, transferred, controlled, and reported.</p> <p><b>Major Accounting Functions</b></p> <p>Three major accounting functions are financial reporting, cash management and internal controls, and cost accounting. These functions are described below.</p> <p><b>Financial Reporting</b> is the process of recording, reporting, and interpreting, in terms of money, an entity's financial transactions and events with economic consequences for the entity. The Federal Government's financial reports provide information for formulating policy, planning actions, and evaluating performance. The reports help the Government manage programs economically, efficiently, and effectively, and to be publicly accountable. The reports answer questions such as:</p> <ul style="list-style-type: none"> <li>• How much do various programs cost and how were they financed?</li> <li>• Was financing in accordance with appropriate legal authority?</li> <li>• What and where are the important assets and how effectively were they managed?</li> <li>• What liabilities arose from operating the program and how will the liabilities be liquidated?</li> <li>• Did the Government's financial condition improve or deteriorate?</li> <li>• Does the Government have cost-effective systems and controls to safeguard assets?</li> </ul> <p>Accounting and accounting systems support and make financial reporting possible. The work of the accountant is to design, maintain, and operate such systems.</p> <p>Accountants develop financial information systems in accordance with recognized accounting theory and practices as taught in academic institutions. They also observe accounting principles and standards promulgated by accounting standards boards such as the Federal Accounting Standards Advisory Board (FASAB) and the American Institute of Certified Public Accountants (AICPA), professional accounting organizations, and the Comptroller General. Accountants also must meet Treasury Department and Office of Management and Budget (OMB) compilation and reporting requirements, as well as the specific financial information requirements established by legislation.</p> <p>Professional accounting work is creative, analytical, evaluative, or interpretive. Acceptable performance requires a knowledge and application of accounting theories and principles such as those gained from completion of courses in accredited colleges and universities, or very rarely, gained through Government, public or private practice. Acceptable performance also requires an understanding of related subjects such as economics, statistics, business law, general management, investments, computer systems, and their relationship to the synthesis and reporting of accounting data.</p> <p><b>Cash Management and Internal Controls.</b> Accountants responsible for cash management activities are concerned with very diversified inventories, and with receivables and payables involving voluminous income and expense accounts. They insure that funds are efficiently controlled and that fiduciary reports accurately reflect results of financial operations. Accountants also insure that the statutory requirements to control funds in accord with applicable legislation are properly executed. The accountants may track large and diversified revenue projects, cost reimbursable projects, grant funding activities, or other types of commercial or industrial operations.</p> <p style="text-align: center;"><b>(continued)</b></p>

<b>ACCOUNTING, GS-0510 (continued)</b>	
<b>Occupational Information (continued)</b>	<p><b>Cost Accounting.</b> Cost is the monetary value of resources used or sacrificed or liabilities incurred to achieve an objective. Cost accountants determine the appropriate methodology for measuring costs, and for matching costs with outputs to determine the full cost to provide or acquire goods and services. Common methodologies are Activity-Based Costing (ABC), Job Order Costing, Process Costing, and Standard Costing. The cost accountant must determine the means to accumulate cost using the appropriate methodology and to report the cost of major activities for management information purposes. Costs may be accumulated by type of resource such as employees, material and capital.</p> <p><b>Types of Accounting Positions</b></p> <p>Federal Government accountants perform the four broad types of work described below.</p> <p><b>Accounting System Administrator.</b> Accountants administer accounting systems to manage appropriated and non-appropriated funds. Generally, agencies use such funds for administrative operations and for mission-related programs. Accounting for operation and maintenance expenses usually includes costs for such items as salaries, office supplies, rent, and travel. Funds for these expenses are usually appropriated, but may originate from fees for services or other funding. Most Federal organizations also manage mission-related or program activities and develop special accounting programs. Examples of such activities include:</p> <ul style="list-style-type: none"> <li>• inspecting food, grain, working conditions, or other public interest matters;</li> <li>• leasing oil fields or grazing land;</li> <li>• manufacturing or maintaining equipment, infrastructure or strategic defense material;</li> <li>• processing entitlements for compensation, pension, insurance, medical care, or veteran's benefits claims; and</li> <li>• funding various grant programs.</li> </ul> <p>Financial transactions carried out during the daily operation of an organization change its assets, liabilities, and equity. Through a knowledge of and consistent application of accounting principles to the accounting system, the accountant updates the proper accounts and determines the effects of financial accounting transactions on operations of the organization.</p> <p>Accountants who administer systems typically:</p> <ul style="list-style-type: none"> <li>• oversee the entry of data into the various ledgers and records;</li> <li>• prepare reports and statements;</li> <li>• revise the system structure as directed or according to local needs; and</li> <li>• use accounting data trends and reports to advise managers on program operations.</li> </ul> <p>Managers use this information to monitor the status of operations, improve program control, determine the impact of new requirements, change program emphasis, more accurately project future costs, and satisfy requirements for improved efficiencies. In response to management requests for new information or to new directives regarding system capability, accountants identify, develop, and implement accounting system changes. Change may include developing additional accounts or subsidiary information, adding new data fields, integrating information on fund status with budget execution processes, or eliminating redundant data and data reporting requirements.</p> <p style="text-align: center;"><b>(continued)</b></p>



<b>ACCOUNTING, GS-0510 (continued)</b>	
<b>Occupational Information (continued)</b>	<p>Because most financial accounting systems are automated, the accountant needs an understanding of the characteristics and capabilities of the accounting software architecture. Accountants who administer accounting systems often work with systems accountants, system analysts, and computer specialists to design and install computerized accounting systems and the systems that interface with them.</p> <p><b>Systems Accountant.</b> Systems Accountants primarily design new systems or develop modifications to existing systems. Accounting system design is often a team effort among system users, accountants, and computer specialists. At times, agencies purchase comprehensive accounting and management systems from outside sources rather than developing them in-house. In either case, the systems accountants assist other accountants and management in these types of duties:</p> <ul style="list-style-type: none"> <li>• defining the nature and scope of activities to be covered by an accounting system;</li> <li>• ensuring that all legislative, GAO, Treasury Department, and OMB requirements are satisfied;</li> <li>• designing the system of accounts and providing for account recording and reconciliation at all appropriate levels;</li> <li>• defining transaction security requirements and providing for audit trails and internal controls;</li> <li>• ensuring the software architecture provides for future expansion or changes;</li> <li>• facilitating system access and query by authorized users;</li> <li>• providing for timely report generation; and</li> <li>• ensuring compliance with Federal Accounting Standards Advisory Board (FASAB) and Joint Financial Management Improvement Program (JFMIP) requirements.</li> </ul> <p>Systems accountants may also oversee new system installation, user training, and the continual modification of existing systems. In this systems modification oversight role, they help decide the priority of requested modifications, coordinate computer software and programming support, study the effect of changes on overall system operation, and review recommendations for new capabilities.</p> <p><b>Staff Accountant.</b> Staff accountants usually provide analysis and advice regarding accounting programs, financial systems, or public and private sector businesses. Examples of such work include developing agency accounting policies, and advising on the accuracy of disclosure documents and the financial condition of the agency. Staff accountants may also provide advice on the effects of newly promulgated laws or the requirements or statements of central oversight agencies such as the Treasury Department, OMB, or the GAO. Additionally, staff accountants may provide and perform the following types of services:</p> <ul style="list-style-type: none"> <li>• reviewing unliquidated obligations;</li> <li>• reconciling contracts;</li> <li>• managing reimbursable orders;</li> <li>• analyzing reports;</li> <li>• reviewing and reconciling subsidiary ledgers;</li> <li>• training non-financial personnel on financial responsibilities;</li> <li>• assisting fund managers on the proper use of funds; and/or</li> <li>• administering governmentwide charge card programs.</li> </ul> <p style="text-align: center;"><b>(continued)</b></p>

**ACCOUNTING, GS-0510 (continued)**

Occupational Information (continued)

**Accounting Officer.** Accounting officer positions are managerial in nature. The accounting officer is responsible for administering an organization's accounting program and most if not all the accounting systems servicing the organization. As a minimum, the responsibilities cover these functions:

- planning the program;
- developing, revising, or adapting accounting systems;
- operating and maintaining the accounting systems;
- advising managers on the accounting aspects of agency operations; and
- supervising accountants, technicians, voucher examiners, and other supporting personnel.

In some instances, not all servicing systems may be under the complete control of an accounting officer. For example, if a cabinet-level department and some of its subordinate organizations use the same system, one organization may manage changes to the travel accounts while another organization or department level may manage changes to the procurement accounts. In these instances, the respective accounting officers are responsible for the integrity of the accounting records and reports.

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<b>AUDITING, GS-0511</b>		<a href="#"><u>Qualification Standards</u></a>
<b>Definition</b>	<p>This series covers positions that apply professional accounting and auditing knowledge, standards, and principles when performing these duties:</p> <ul style="list-style-type: none"> <li>• advising on, supervising, or performing work consisting of a systematic examination and appraisal of financial records, financial and management reports, management controls, policies and practices affecting or reflecting the financial condition and operating results of an activity;</li> <li>• analyzing work related to the developing and executing audit policies and programs;</li> <li>• conducting performance audits; or</li> <li>• conducting activities related to the detection of fraud, waste, and abuse.</li> </ul> <p><a href="#"><u>⇐ BACK</u></a></p>	
<b>Titling</b>	<p>The basic title for this occupation is <b>Auditor</b>.</p> <p><a href="#"><u>⇐ BACK</u></a></p>	

<b>AUDITING, GS-0511 (continued)</b>	
Occupational Information	<p><b>Types of Auditing Positions</b></p> <p>Auditors perform two broad types of work - the financial audit and the performance audit.</p> <p><b>The Financial Audit</b> - Financial audits include financial statement and financial related audits. Financial statement audits provide an opinion on whether the financial statements of an audited entity present fairly the financial position, results of operation, and cash flows in conformity with generally accepted accounting principles. Financial related audits include determining whether:</p> <ul style="list-style-type: none"> <li>• the array of financial information meets established or stated criteria;</li> <li>• the entity adheres to specific financial compliance requirements;</li> <li>• the entity has an adequate internal control structure over financial reporting and the safeguarding of assets; and</li> <li>• the financial information systems comply with applicable requirements.</li> </ul> <p>Financial audits may cover a broad range of subjects. The subjects include financial statements such as statements of revenue and expenses, statements of cash receipts and disbursements, and statements of fixed assets. They also include financial information in items and matters such as those governing the bidding for contracts, amounts billed, amounts due, safeguarding assets, and responses to allegations of fraud. Financial audits may include response to Congressional requests, hotline allegations, allegations of fraud, and support for investigations of fraud.</p> <p><b>The Performance Audit.</b> The performance audit is an objective and systemic examination to provide an independent assessment of the performance of a government organization, program, activity or function. Performance audits are of two types - the economy and efficiency audit, and the program audit.</p> <p>The economy and efficiency audit determines whether an entity acquires, protects, and uses its resources such as personnel, property, and space economically and efficiently, the causes of less than maximum performance, and whether the entity complies with applicable laws and regulations on matters of economy and efficiency. In an economy and efficiency audit, the auditor may examine such matters as:</p> <ul style="list-style-type: none"> <li>• procurement practices,</li> <li>• acquisition of the appropriate type of resources at appropriate cost;</li> <li>• duplication of effort, idleness and overstaffing;</li> <li>• valid and reliably reported measure of economy and efficiency; and</li> <li>• information system development and security.</li> </ul> <p style="text-align: center;"><b>(continued)</b></p>

**AUDITING, GS-0511 (continued)**

Occupational Information (continued)

The performance audit determines the extent to which an entity achieves the desired results or benefits established by regulation or other authorization, the effectiveness of organizations, programs and activities, and whether an entity is complying with law and regulations applicable to a program. Program audits may cover these types of items:

- the relevance or appropriateness of program objectives;
- the extent to which a program achieves a desired level of program results;
- factors inhibiting satisfactory performance;
- alternatives for carrying out the program;
- the adequacy of management controls; and
- the validity and reliability of reported program effectiveness.

**Other Activities.** Auditors may also perform services other than audits. They may, for example, assist a legislative body by developing questions at hearings, develop methods for evaluating a new program, forecast potential program outcomes, assist investigators, work on advisory teams, and perform special studies, evaluations, and inspections.

**Phasing of Audit Work**

**Planning the Audit.** As a general basis for planning the scheduled audit of an organization or function, the auditor obtains comprehensive information including internal control information about the entity and determines the audit objectives. The auditor studies pertinent laws, legislative history, regulations, contracts, and management controls to ascertain:

- the purpose, scope, and objectives of the organization or function;
- the manner in which the organization or function is conducted and financed; and
- the nature and extent of management authority and responsibility for the organization or function.

Based on preliminary studies, the auditor decides on the basis of materiality and risk the areas of examination that are likely to produce the most valuable results. For example, operations may not comply with requirements, actions may be illegal, labor costs may seem exceptionally high, inventory figures too low, depreciation reserves questionable, or management of consulting services weak or inefficient. The auditor determines the methods of operation by getting advice from others, following previous audits, or devising new approaches.

In activities with computerized processing systems, the auditor audits around or through the system. When auditing around the system, the auditor may check computer outputs such as payroll summaries against source documents such as payroll vouchers. In auditing through the system, the auditor may prepare test transactions, the results of which are known and processes those transactions through the system to determine if the system produces correct results.

**(continued)**

<b>AUDITING, GS-0511 (continued)</b>	
<b>Occupational Information (continued)</b>	<p><b>Conducting the Audit.</b> The auditor examines and tests (using statistical and/or judgmental sampling) financial records and management controls to determine the degree of efficiency, economy, and effectiveness with which the activities audited discharge their financial responsibilities, and/or to determine that the financial records have been maintained in accordance with applicable regulations. Financial records may include journals and ledgers and also records of such activities as production control, inventory management, cash management, maintenance, procurement, contract management and award, and property disposal.</p> <p>The auditor conducts the audit in accordance with generally accepted Government auditing standards. The standards require the auditor to complete these actions:</p> <ul style="list-style-type: none"> <li>• studying and evaluating the existing system of internal control to determine the level of system reliability; determining those audit procedures required to attain audit objectives in view of the level of system reliability; and,</li> <li>• obtaining sufficient reliable evidence through inspection, observation, inquiries, and confirmation to provide a reasonable basis for an opinion regarding the activity under examination.</li> </ul> <p>The auditor evaluates the financial management of the activity in terms of these factors:</p> <ul style="list-style-type: none"> <li>• adherence to prescribed policies;</li> <li>• accomplishment of intended purposes;</li> <li>• operational efficiency;</li> <li>• economical use of property and personnel;</li> <li>• effective control over expenditures, liabilities, revenues, and assets;</li> <li>• proper accounting for resources and financial transactions;</li> <li>• production and reporting of accurate, reliable, timely, and useful financial data;</li> <li>• compliance with applicable laws, regulations, and precedent decisions; and</li> <li>• compliance of agency accounting systems with generally accepted accounting principles and standards.</li> </ul> <p>Although the same concepts, principles, and standards are applicable to all audit work included in this series, specific procedures vary depending on the activity audited. The audit of an activity with an accounting system that is judged to be reliable may begin with examining entries in financial records and proceed to evaluating the operating controls and management decisions that resulted in those entries. In contrast, the audit of an activity with an accounting system of questionable reliability may begin with physically observing entity operations. For example, after confirming by physically observing the stockpiles of equipment in warehouses, the auditor might then examine financial records to determine if these stockpiles are properly recorded in accounting records. These approaches are equally professional in nature provided the financial evaluation requires accounting knowledge to the degree characteristic of this series.</p> <p><b>Reporting the Audit.</b> The auditor occasionally makes reports orally, but more often, provides findings and recommendations in writing to the management level having the authority and responsibility to act on the audit findings. The auditor may identify conditions such as inefficient or uneconomical practices, ineffectual operations, or noncompliance with regulations. The auditor reports significant audit findings that cover the conditions discovered, their cause and effect, and recommendations for remedial action. Recommendations may address such matters as putting funds to better use, questionable costs, and major non-monetary benefits.</p> <p style="text-align: center;"><b>(continued)</b></p>

<b>AUDITING, GS-0511 (continued)</b>	
<b>Occupational Information (continued)</b>	<p>Reports on financial statement audits provide reasonable assurance on whether the financial statements of an audited entity present fairly its financial position, results of operation, and cash flows in conformity with generally accepted accounting practices. Reports on financially related audits may address areas such as: specific elements, accounts, or items of a financial statement; adherence to financial compliance requirements; or internal control structure over financial reporting. Also, in some instances, auditors prepare reports that present trend data and other information summarizing the results of a number of audits.</p> <p>Performance audit reports typically cover audit objectives, scope, methodology, findings, conclusions, and planned and/or recommended corrective actions. Reports may include the views of responsible officials, and descriptions of noteworthy management accomplishments. Auditors may issue interim reports during an audit to bring significant matters to the attention of appropriate officials.</p> <p><a href="#">⇐ BACK</a></p>

<b>INTERNAL REVENUE AGENT, GS-0512</b>		<a href="#">Qualification Standards</a>
<b>Definition</b>	<p>This series covers positions that determine or advise on liability for Federal taxes when such work requires a professional knowledge of accounting theories, concepts, principles and standards and, in addition, a knowledge of pertinent tax laws, regulations, and related matters. This series is unique to the Internal Revenue Service (IRS), U.S. Department of the Treasury.</p> <p><a href="#">⇐ BACK</a></p> <p style="text-align: center;"><b>(continued)</b></p>	
<b>Titling</b>	<p>The basic title for this occupation is Internal Revenue Agent.</p> <p><a href="#">⇐ BACK</a></p>	

**INTERNAL REVENUE AGENT, GS-0512, (continued)****Occupational Information**

Internal Revenue Agents conduct independent on-site examinations or participate in team examinations of the Federal income tax returns of individuals, businesses, corporations, and other entities to determine correct tax liabilities.

Agents select returns for examination from a batch that has been reviewed for possible disputed issues. The issues in *individual* returns typically involve questions about such matters as sources and amounts of income, reporting requirements, pensions, the amount of and whether deductions are allowed, gains and losses from sale or exchange of personal property or income-producing assets, and credits. Other issues may relate to profit and losses from a profession or business such as calculations for expenses, deductions for interest and taxes paid, losses and bad debts incurred, depreciation, repairs, and amortization of capital expenditures, employment taxes, and capital gains or losses. *Corporate* business issues involve issues such as business income and expense, alternative minimum taxes, intangibles, capitalization of inventories, related party transactions, changes in accounting methods, and built-in gain tax questions.

Agents may also decide to examine based on operating division program emphasis on such areas as specific industries, certain categories of taxpayers, and inventory controls/valuation.

Agents identify issues they will pursue based on large, unusual, or questionable items in the return or information missing from the return. They decide which issues should produce significant tax or compliance effect and the potential for collection. When determining the scope and depth of an examination, the agents identify the appropriate tax laws and facts needed to resolve the issues, prepare an audit plan and a schedule for conducting the examination, identify sources of information, and determine any need for functional area specialists.

During the early stages of the examination, agents gather information about the taxpayer's economic status, business history, operations, organization and structure, accounting practices, internal controls, and record-keeping systems. They modify the examination approach based on information gathered and research related to trends in the specific industry, effects of the economy on the business for the period under examination, and laws specific to the business.

They find areas of error or abuse, including isolating instances of non-filers and possible fraud. They are aware of trends in tax evasion methods and techniques and recognize indicators of fraudulent activities, such as understatement of income and improper deductions.

The examination includes the investigation and audit of tax returns and corroborating records. Agents reconcile the return with the records. They also perform these tasks:

- investigating and examining source documents, financial statements, and business activities;
- ensuring that the records and tax returns reflect the transactions;
- analyzing accounting records to ensure established accounting principles are applied;
- checking to see that income and expense items are correctly reported; and
- checking that methods of determining costs, expenses, and profits reflect appropriate values.

**(continued)**



**INTERNAL REVENUE AGENT, GS-0512, (continued)**

Occupational Information (continued)

Agents conduct package audits to:

- determine that the taxpayer has filed other required Federal tax returns such as information, excise, or other specialty returns, and
- conduct concurrent examinations of these other returns when warranted in compliance with requirements.

If adjustments are necessary after completing the examination, agents determine appropriate penalties, and calculate the correct tax liability, penalty, and interest. In closing the examination, they confer with taxpayers or their representatives to explain the issues involved, the applicability of pertinent tax laws and regulations, and proposed adjustments. They attempt to secure the taxpayer's agreement on the correct amount of tax liability, solicit payment or offer installment agreements, and consider the feasibility of collecting potential tax deficiencies.

If the taxpayer does not agree with the agent's finding and chooses to appeal the assessment, the agent's written audit report provides the appeals office with the information necessary to handle the case. An audit report:

- describes the kind and extent of the examination made;
- present evidence, exhibits, and computations to support recommended tax liability;
- includes the regulatory and accounting basis for any adjustment;
- describes any special accounting or tax law issues; and
- cites pertinent provisions of law, regulations, and court decisions.

These factors create pressure to resolve cases within deadlines:

- tax laws that have voluminous judicial precedents and ramifications through nearly every aspect of society,
- repeated changes in the tax codes that increase the complexity of applying the law, and
- taxpayer's who develop their own interpretations or application of statutory provisions of tax laws.

Most agents handle a general program caseload. Other agents, after gaining experience or specialized training, move into specialized program areas for such matters as exempt organizations, employee benefit plans, excise taxes, and international organizations.

Some agents are assigned to perform quality review of cases, classification of returns, special programs planning and other programs monitoring and support duties. They also provide assistance to taxpayers and serve as expert witnesses or cooperating agents in criminal investigations.

The majority of agent work is performed in the field. Office time is spent ordering new returns, conducting pre-audit analysis, scheduling new appointments, researching, consulting with group managers or audit specialists, preparing administrative reports, assembling case files for closure, and preparing other reports, including those to be forwarded to appeals and other functions.

⇐ [BACK](#)

<b>TAX SPECIALIST, GS-0526</b>		<a href="#"><u>Qualification Standards</u></a>
<b>Definition</b>	<p>This series covers positions that determine, supervise, educate, advise, and perform work related to Federal tax liability, and as required duties, and tariffs when such work involves contact with taxpayers, manufacturers, producers, importers, third-party organizations and/or their representatives. Work involves these types of duties:</p> <ul style="list-style-type: none"> <li>• analyzing programs that provide tax, duty and tariff, and revenue-related accounting advisory and consultation services; and/or,</li> <li>• examining and/or reviewing of financial documents, or practices affecting the financial condition of an activity.</li> </ul> <p>Work requires knowledge of financial accounting principles, practices, and methods as well as knowledge of pertinent laws, regulations, and rulings pertaining to taxes, and/or as required duties and tariffs.</p> <p><a href="#"><u>⇐ BACK</u></a></p>	
<b>Titling</b>	<p>The basic title for this occupation is <i>Tax Specialist</i>.</p> <p><a href="#"><u>⇐ BACK</u></a></p>	
<b>Occupational Information</b>	<p>Tax Specialists determine, educate and advise on the Federal tax liability of individual and business taxpayers.</p> <p>Taxpayers include:</p> <ul style="list-style-type: none"> <li>• individuals whose only income is from wages and/or investments,</li> <li>• sole proprietors,</li> <li>• individuals with business and supplemental income, and</li> <li>• small partnerships and corporations.</li> </ul> <p>Work requires contact with taxpayers, their representatives, and third party organizations on one or more of these types of matters:</p> <ul style="list-style-type: none"> <li>• examining and/or reviewing financial accounts, financial reports, and practices affecting or reflecting the financial condition of an activity; and</li> <li>• analyzing the design, development, execution and operation of programs that provide pre-filing and post-filing technical tax advice and assistance, and/or tax-related accounting guidance and assistance.</li> </ul> <p>Tax Specialists resolve collection issues and arrange and accept payment of taxes including installment agreements, and Offer-in-Compromise (OIC), and Automated Collection System (ACS) liens and levies.</p> <p>All grade levels require knowledge of elementary financial principles, practices, and methods. Higher grade levels require knowledge of accounting at the intermediate level.</p> <p><a href="#"><u>⇐ BACK</u></a></p>	

BUDGET ANALYSIS, GS-0560		<a href="#">Qualification Standards</a>
<b>Definition</b>	<p>This series covers positions that perform, advise on, or supervise work in any of the phases of budget administration when such work requires knowledge and skill in applying budget-related laws, regulations, policies, precedents, methods, and techniques.</p> <p><a href="#">← BACK</a></p>	
<b>Titling</b>	<p>The basic titles for positions in this occupation are:</p> <p><b>Budget Analyst-</b> For positions that involve 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 responsible for a segment of an organization's budget, programs, and/or organizational structure that is less than the full scope of budgetary operations for the organizational component and level served. Also use this title for positions that develop budgetary guidance.</p> <p><b>Budget Officer-</b> For supervisory and nonsupervisory positions with delegated authority and responsibility for the total budgetary operations of an agency, or other organizational segment (e.g., a bureau, service, region, military command, or military installation) that is separately administered. To be titled budget officer, the position must, at a minimum, be responsible 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. Title positions that do not fully meet the foregoing criteria for a budget officer as a supervisory budget analyst or budget analyst, as appropriate.</p> <p><a href="#">← BACK</a></p>	
<b>Occupational Information</b>	<p><b>Phases of the Budgeting Process</b></p> <p>Budgeting in the Federal Government is a cyclical process consisting of three major phases:</p> <ul style="list-style-type: none"> <li>• budget formulation,</li> <li>• budget presentation/enactment, and</li> <li>• budget execution.</li> </ul> <p>The three phases co-exist during the fiscal year. 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. The budget cycle for a single budget year covers nearly three calendar years.</p> <p style="text-align: center;"><b>(continued)</b></p>	

**BUDGET ANALYSIS, GS-0560 (continued)**

Occupational Information (continued)

**Budget formulation** is the process of preparing detailed analyses and estimates of annual funding needs for one or more future budget years. The process begins with the gathering, comparing, and correlating information about projected costs of current and future programs and activities. Analysts then determine costs and benefits of different levels of program operations. Finally, analysts put the recommended budget for the desired level of program operations into a format consistent with existing legislative and regulatory guidance and acceptable to reviewing and approving authorities.

OMB reviews in detail proposed agency budgets and presents them to the President in the context of overall fiscal policy issues. During this phase, agencies provide extensive written justification for proposed requests for funds that they must tie to program needs. Each agency budget must reflect the President's recommendations for individual programs, as well as total outlays and receipts 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.

Congressional review of the President's budget formally marks the start of the **presentation/enactment** phase of the budget process. This phase is formal, as distinguished from those budget presentations and reviews of a less formal nature, that take place within agencies prior to submission of the President's budget to Congress. Before considering appropriations for a specific program, Congress must first enact legislation, referred to as enabling legislation, that authorizes an agency to carry out the program. Such legislation provides budget authority for the program, and may also set limitations on the amount of money that can be spent to carry it out. Congress, at its will, authorizes agencies to operate for one or more years.

Through an elaborate process of review, discussion, and concurrence, the House and Senate consider requests for appropriations. Congressional committees often call agency officials to provide expert testimony to defend their funding requests to support program operations. Congress transmits measures approved by both houses 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** is the phase during which OMB makes funds in the approved fiscal year budget available to agencies to carry out their missions, functions, and programs. OMB makes these funds available on a time-phased basis (e.g., quarterly, or for specific projects) through the apportionment process. 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. Congress requires agencies to submit formal written requests to obtain apportionment. Agencies further control their own obligation and expenditure of funds available through a similar distribution of allotments and sub-allotments that are distributed on a time-phased, project, or other basis. During the budget execution phase, agency budget and program officials monitor, check, and control the use of agency funds.

Each agency is responsible for assuring that obligations incurred and resulting expenditures of funds are in accordance with existing laws and regulations. Congress often writes legislation regarding how appropriations will be allocated. As a follow-up measure, OMB reviews program and financial reports submitted by agencies, and the General Accounting Office regularly audits and reports the activities of Federal agencies.

(continued)

<b>BUDGET ANALYSIS, GS-0560 (continued)</b>	
<b>Occupational Information (continued)</b>	<p>In addition to conventional appropriated fund (object class) budgeting, there are other methods of budgeting in use in the Federal Government. As with other administrative practices, Federal agencies request changes to suit the needs of particular programs causing these methods to change with the passage of time.</p> <p>For a more detailed explanation of the Federal Budget process, see the following publications of the U.S. Government:</p> <ul style="list-style-type: none"> <li>• <i>The United States Budget in Brief</i> provides a concise overview of the Federal budget and debt for each fiscal year.</li> <li>• <i>The Budget of the United States Government</i> 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.</li> <li>• 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.</li> <li>• <i>Office of Management and Budget Circular No. A-11-Subject: Preparation and Submission of Budget Estimates.</i></li> <li>• <i>Office of Management and Budget Circular No. A-34-Subject: Instructions on Budget Execution.</i></li> </ul> <p>Government budget analysts occupy two broad types of positions: budget officer and budget analyst. Budget officers and budget analysts provide advice to program managers, agency administrators, and others on these types of matters:</p> <ul style="list-style-type: none"> <li>• the amounts and types of funding available;</li> <li>• the purposes for which money in the budget may legally be used;</li> <li>• the time-frames within which available budget funds or authority must be used;</li> <li>• trends in the obligation and/or expenditure of funds; and</li> <li>• 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).</li> </ul> <p>Budget officer and budget analyst positions function in organizations that are large enough to warrant establishing full-time positions to do budget administration work. The positions exist in nearly all agencies and departments of the Executive Branch. Tight timeframes, and rigid milestones and deadlines for completing budget actions characterize much of the work.</p> <p>The <b>budget officer</b> 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.</p> <p>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 administrative support positions. Many budget officers report to a Chief Financial Officer or other management official in the supervisory chain with authority and responsibility for the total financial management of the employing organization.</p> <p style="text-align: center;"><b>(continued)</b></p>

**BUDGET ANALYSIS, GS-0560 (continued)**

Occupational Information

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 includes these types of duties:

- 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 testify 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 that he or she serves. The budget officer has specific delegated 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). This authority cannot normally be re-delegated downward. The budget officer exercises technical authority and control in the sense that he or she may authorize or disapprove funding requests and obligations and expenditures of funds based on 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.

Most, but not all, **budget analysts** work in a budget office headed by a budget officer. Some budget analysts 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 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. They perform these duties:

- analyzing the relative costs and benefits of alternative program plans;
- preparing allotments and sub-allotments of funds for distribution to program managers;
- checking the propriety of obligations and expenditures; and
- providing guidance concerning the legal and regulatory aspects of the acquisition and use of funds for program and administrative purposes.

(continued)

**BUDGET ANALYSIS, GS-0560 (continued)**

Occupational Information (continued)

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 that reflect organizational assets, liabilities, operating expenses, and working capital.

A much smaller proportion of budget analysts, usually those employed in budget offices at department and agency level, devote their efforts primarily to the preparation of detailed budgetary guidance. They may issue the guidance as policies, procedures, and/or regulations. Budget and program officials at subordinate organizational components use the guidance to prepare and execute operating budgets.

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

In addition, some budget analysts, usually at department and agency levels, work substantially full-time in planning, preparing, and presenting budget requests to OMB, and to the various Congressional appropriations committees.

Some budget analysts prepare requests for apportionment 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 analysts may also be involved in implementing all or part of the provisions of the Government Performance and Results Act (GPRA). This responsibility may include merging the Congressional Budget Justification document with the GPRA-required Annual Performance Plan. Responsibility also may include helping program managers prepare goals and performance measures required by the annual performance plan and making these items consistent with the budget request.

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**Impact of Automation**

Automation greatly affects the way accounting, financial, and budget-related products and services are delivered today. Because of automation, managers and supervisors can quickly initiate and track actions, obtain up-to-date financial data, generate reports, and run these reports from their desks. Today's world of financial management dictates the use of automated financial systems.

Although practitioners in the GS-0500 professional and administrative job family use computers to perform work processes, knowledge of the principles, practices, and processes of the respective occupation remains the paramount knowledge requirement. The kind of automation tools involved and the skill required to use them generally replace or supplement work methods and techniques previously performed manually, or by outdated machine-enhanced processes. Although computers are used to facilitate work in the respective occupations, the use of automation does not change the primary purpose of the work. Positions in these occupations are classified based on the relevant knowledge and skills required to perform the primary duties - in these instances, the accounting, financial and budget-related duties - of the positions.

## Crosswalk to the Standard Occupational Classification

The Office of Management and Budget requires all Federal agencies that collect occupational data to use the Standard Occupational Classification (SOC) system for statistical data reporting purposes. The Bureau of Labor Statistics will use SOC codes for National Compensation Survey and other statistical reporting. The Office of Personnel Management (OPM) and agencies will develop and maintain the "crosswalk" between the Federal occupational series and the SOC codes to serve this need. These SOC codes and this requirement have no effect on the administration of any Federal human resources management systems. The information contained in this table is for information only and has no direct impact on the classification of positions covered by this job family standard. The SOC codes shown here generally apply only to nonsupervisory positions in these occupations. As changes occur to the SOC codes, OPM will update this table. More information about the SOC is available at <http://stats.bls.gov/soc/>.

### Federal Occupational Series and Position Titles and Their Related Standard Occupational Classification System Codes

Occupational Series	Standard Occupational Classification Code Based on Occupational Series		Position Title	Standard Occupational Classification Code Based on Position Title	
Financial Administration and Program, GS-0501	13-2099	Financial Specialists, All Other	(No specified titles)	13-2099	Financial Specialists, All Other
Accounting, GS-0510	13-2011	Accountants and Auditors	Accountant Cost Accountant Staff Accountant Systems Accountant	13-2011	Accountants and Auditors
			Accounting Officer Supervisory Accountant Supervisory Cost Accountant Supervisory Staff Accountant Supervisory Systems Accountant	<i>1<sup>st</sup>-level:</i> 13-2011 <i>2<sup>nd</sup>-level &amp; above:</i> 11-3031	Accountants and Auditors Financial Managers
Auditing, GS-0511	13-2011	Accountants and Auditors	Auditor	13-2011	Accountants and Auditors
			Supervisory Auditor	<i>1<sup>st</sup>-level:</i> 13-2011 <i>2<sup>nd</sup>-level &amp; above:</i> 11-3031	Accountants and Auditors Financial Managers
Internal Revenue Agent, GS-0512	13-20981	Tax Examiners, Collectors, Preparers, and Revenue Agents	Internal Revenue Agent	13-2081	Tax Examiners, Collectors, Preparers, and Revenue Agents
			Supervisory Internal Revenue Agent	<i>1<sup>st</sup>-level:</i> 13-2081 <i>2<sup>nd</sup>-level &amp; above:</i> 11-3031	Tax Examiners, Collectors, Preparers, and Revenue Agents Financial Managers

(continued)



<b>Crosswalk to the Standard Occupational Classification (continued)</b>					
<b>Occupational Series</b>	<b>Standard Occupational Classification Code Based on Occupational Series</b>		<b>Position Title</b>	<b>Standard Occupational Classification Code Based on Position Title</b>	
Tax Specialist, GS-0526	13-2081	Tax Examiners, Collectors, Preparers, and Revenue Agents	Tax Specialist	13-2081	Tax Examiners, Collectors, Preparers, and Revenue Agents
			Supervisory Tax Specialist	<i>1<sup>st</sup>-level:</i> 13-2081  <i>2<sup>nd</sup>-level &amp; above:</i> 11-3031	Tax Examiners, Collectors, Preparers, and Revenue Agents Financial Managers
Budget Analysis, GS-0560	13-2021	Budget Analysts	Budget Analyst Budget Officer	13-2011	Accountants and Auditors
			Budget Officer Supervisory Budget Analyst	<i>1<sup>st</sup>-level:</i> 13-2031  <i>2<sup>nd</sup>-level &amp; above:</i> 11-3031	Budget Analysts Financial Managers

## EXCLUSIONS

Although some positions may include professional and administrative work requiring some knowledge and skills in the accounting and budget area, classification to a series in the Accounting and Budget Group, GS-0500 may not be appropriate. The following table provides examples of situations where work may involve the application of related knowledge and skills, but not to the extent that it may warrant classification to a series in this job family.

**NOTE:** In the table below, job family standard is abbreviated as JFS.

<b>If...</b>	<b>See This Standard or Series Definition:</b>
1. Work involves performing managerial and/or executive duties, rather than performing functional duties in areas such as accounting, auditing, budgeting, financial management, or taxation.	<a href="#"><u>GS-0340, Program Management</u></a>
2. Work involves applying practical knowledge of financial practices in such fields as land and mortgage markets, municipal revenues, and evaluating the soundness of financial offerings.	<a href="#"><u>GS-1160, Financial Analysis</u></a>
<b>(continued)</b>	

<b>If... (continued)</b>	<b>See This Standard or Series Definition:</b>
<p>3. Work involves advising on or supervising, planning, or organizing analytical or equivalent work not of an administrative support nature related to two or more administrative functions or services; and</p> <p>The functions or services are necessary for the internal operation or functioning of an organization; and</p> <p>The paramount qualification requirements are knowledge of management principles, practices, and techniques, and skill in executing the functions or services.</p>	<p><a href="#"><u>GS-0341, Administrative Officer</u></a></p>
<p>4. Work involves a combination of accounting-related duties and another subject matter field when the predominant work is not accounting.</p>	<p><a href="#"><u>GS-0110, Economist;</u></a></p> <p><a href="#"><u>GS-0301, Miscellaneous Administration and Program</u></a></p> <p><a href="#"><u>GS-1102, Contracting</u></a></p> <p><a href="#"><u>GS-1165, Loan Specialist</u></a></p> <p><a href="#"><u>GS-1510, Actuary</u></a></p> <p><a href="#"><u>GS-2010, Inventory Management</u></a></p>
<p>5. Work consists exclusively of duties and responsibilities in such general areas as analysis, management, or manipulating numerical data.</p>	<p><a href="#"><u>GS-0342, Support Services Administration</u></a></p> <p><a href="#"><u>GS- 0343, Management and Program Analysis</u></a></p> <p><a href="#"><u>GS-1530, Statistician</u></a></p>
<p>6. Work involves administering, supervising, or performing quasi-legal technical work requiring analysis and application of tax principles, specialized knowledge of the Internal Revenue Code and related laws and legal precedents, but does not require a law degree.</p>	<p><a href="#"><u>GS-0987, Tax Law Specialist</u></a></p>
<p>7. Work involves administering, supervising, or performing collecting taxes, surveying for unreported taxes, and securing delinquent accounts.</p> <p style="text-align: center;"><b>(continued)</b></p>	<p><a href="#"><u>GS-1169, Internal Revenue Officer</u></a></p>

<b>If... (continued)</b>	<b>See This Standard or Series Definition:</b>
<p>8. Work involves:</p> <ul style="list-style-type: none"> <li>• processing original tax returns, establishing tax account records, or changing such records based on subsequent information affecting taxes and refunds;</li> <li>• collecting some taxes and/or obtaining tax returns;</li> <li>• computing or verifying tax, penalty, and interest; and</li> <li>• determining proper tax liability</li> </ul> <p>that require knowledge of standardized processing and collection procedures to record tax information and knowledge of applicable portions of tax laws and rulings.</p>	<p><a href="#"><u>GS-0592, Tax Examining within the JFS for Clerical and Assistance Accounting and Budget Work, GS-500</u></a></p>
<p>9. Work involves administrative support duties that support accounting, budget, and other related financial management work.</p>	<p><a href="#"><u>JFS for Clerical and Assistance Accounting and Budget Work, GS-0500</u></a></p>
<p>10. Work involves accounting, budgeting, and management-financial reporting functions for an organizational segment, field establishment, bureau, or independent agency.</p>	<p><a href="#"><u>GS-0505, Financial Management</u></a></p>

## HOW TO USE THIS STANDARD

**Evaluate positions on a factor-by-factor basis using the factor level descriptions (FLDs) provided in this standard. Compare each factor in the position description to the appropriate FLDs and illustrations in the standard. If the factor information in the position description fully matches an FLD for the series and specialties in the standard, you may assign the level without reviewing the illustrations. FLDs are progressive or cumulative in nature. For example, each FLD for Factor 1 - Knowledge Required by the Position encompasses the knowledge and skills identified at the previous level. Use only designated point values. Record the results of your analysis on the Position Evaluation Summary form that follows. Convert total points for all factors to grade levels using the grade conversion table that follows the FLDs.**

**This standard provides occupation specific illustrations as a frame of reference for applying factor level concepts. Do not rely solely on the illustrations in evaluating positions, because they reflect a limited range of actual work examples. The level of work described in some illustrations may be higher than the threshold for a particular factor level. Use the illustrations in their entirety to gain insights into the meaning of the grading criteria in the FLDs. If the factor information in the position description you are evaluating fails to fully match a relevant illustration, but does fully match the FLD, you may still assign the level.**

**The FLDs in this standard covers nonsupervisory positions at grades GS-5 through GS-15. Evaluate supervisory and leader positions by applying the appropriate guide.**

**You will find more complete instructions for evaluating positions in the OPM publications: [Introduction to the Position Classification Standards](#) and [The Classifier's Handbook](#).**

## POSITION EVALUATION SUMMARY

Organization \_\_\_\_\_

Position # \_\_\_\_\_

<b>Evaluation Factors</b>	<b>Factor Level Used (FL#, etc.)</b>	<b>Points Assigned</b>	<b>Comments</b>
1. Knowledge Required by the Position			
2. Supervisory Controls			
3. Guidelines			
4. Complexity			
5. Scope and Effect			
6/7. Personal Contacts and Purpose of Contacts			
8. Physical Demands			
9. Work Environment			
<b>SUMMARY</b>	<b>Total Points</b>		<b>Standards Used</b>
	<b>Grade Conversion</b>		

Additional Remarks:

Title, Series, and Grade Assigned:

\_\_\_\_\_

Date: \_\_\_\_\_

Agencies may copy for local use.

## FACTOR LEVEL DESCRIPTIONS

### FACTOR 1 - KNOWLEDGE REQUIRED BY THE POSITION

Factor 1 measures the nature and extent of information or facts that an employee 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 necessary to apply that knowledge. You should only select a factor level under this factor when the knowledge described is required and applied.

**Note:** In the tables below, factor level description is abbreviated as FLD.  
Factor 1 illustrations are located in Appendix F1.

<b>Level 1-5 750 Points</b>	
<b>Series</b>	<p style="margin: 0;"><b>Financial Administration and Program      GS-0501</b></p> <p style="margin: 0; text-align: center;"><b>Budget Analysis      GS-0560</b></p>
<b>FLD</b>	<p>Knowledge of basic principles, practices, and methods of the specific functional area(s) acquired through structured on-the-job and classroom training sufficient to do entry-level work such as:</p> <ul style="list-style-type: none"> <li>• obtaining, compiling, and summarizing narrative information and quantitative data for use by others within the office;</li> <li>• verifying the costs of line items in the budget and entering the costs in standard forms and schedules; and/or</li> <li>• extracting budget and program data from computer printouts of accounting records, forms, and reports for use by co-workers.</li> </ul>

(continued)

<b>Level 1-5 (continued)      750 Points</b>	
<b>Series</b>	<p><b>Tax Specialist      GS-0526</b></p> <p>Knowledge of:</p> <ul style="list-style-type: none"> <li>• basic accounting practices;</li> <li>• basic interviewing and investigative techniques; and</li> <li>• general knowledge of collection techniques, methods, and practices</li> </ul> <p>sufficient to do entry-level development assignments, such as:</p> <ul style="list-style-type: none"> <li>• conducting examinations of returns</li> <li>• developing relevant information to resolve tax issues; and</li> <li>• conducting collection activities.</li> </ul> <p>Additionally, as required, these types of knowledge:</p> <ul style="list-style-type: none"> <li>• basic knowledge of technical tax law and tax-related accounting methods and practices sufficient to explain and examine issues related to taxpayer's accounting methods (e.g., cash/accrual basis), as well as to advise and assist taxpayers in meeting their Federal tax obligations.</li> <li>• basic knowledge of the contents of various legal instruments related to developmental assignments that may involve such items as leases, wills, deeds, and trusts. Such items may affect taxpayer property, property rights, and income.</li> </ul>
<b>Series</b>	<p><b>Accounting      GS-0510</b></p> <p><b>Auditing      GS-0511</b></p> <p><b>Internal Revenue Agent      GS-0512</b></p>
<b>FLD</b>	<p>Professional knowledge of the concepts and principles of accounting and, as required, auditing or examinations sufficient to do entry-level work designed to meet these types of objectives:</p> <ul style="list-style-type: none"> <li>• provide experience in the practical application of the specialization's concept, principles, procedures, and techniques.</li> <li>• develop familiarity with the systems, practices, regulations, and operations of a Federal programs; and/or</li> <li>• provide experience in using the specific procedures of automated systems to find, review, or change accounting data in transaction files, ledgers, accounts, summary reports, and financial statements.</li> </ul>

<b>Level 1-6 950 Points</b>			
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Budget Analysis</b>	<b>GS-0560</b>	<a href="#"><u>Illustration(s)</u></a>
<b>FLD</b>	<p>This level is appropriate for advanced developmental positions. Duties include progressively more difficult work in various phases of budgeting and finance. The goal of the work is to give employees the experience and skills needed to fill target positions that require knowledge typical of the higher levels of this factor. Typically, the locations of full performance positions that require this level of knowledge are in organizational components below which there are no subordinate functional offices.</p>		
	<p>Knowledge of, and skill in applying::</p> <ul style="list-style-type: none"> <li>• employing organization's missions, functions, goals, objectives, work processes, and sources of funding;</li> <li>• commonly used budget and/or finance practices, procedures, regulations, precedents, policies, and guides that specifically pertain to the work assigned; and</li> <li>• as required, sources of factual data about budgeting and/or finance matters relevant to assigned tasks</li> </ul> <p>sufficient to:</p> <ul style="list-style-type: none"> <li>• relate needs and accomplishments of the organization to anticipated and/or actual dollar figures in the budget</li> <li>• relate this knowledge to the needs of the serviced organizations; and</li> <li>• work independently on routine or continuing assignments.</li> </ul>		

(continued)



<b>Level 1-6 (continued) 950 Points</b>	
<b>Series</b>	<p style="text-align: center;"><b>Tax Specialist      GS-0526      <a href="#">Illustration(s)</a></b></p> <p>Basic knowledge of accounting practices and methods as well as general and local business practices sufficient to isolate and define legal and factual issues present in the taxpayer's situation and apply pertinent tax laws and regulations to the individual case.</p> <p>Knowledge of interviewing and investigative techniques sufficient to conduct examinations of returns, to determine the nature of assistance needed, and to obtain pertinent, yet sensitive information in order to resolve tax issues.</p> <p>Knowledge of modern collection techniques, including laws governing creditors' rights, forced assessment collection provisions, and lien priorities sufficient to interpret public records and financial reports in cases involving the application of such laws.</p> <p>Additionally, as required:</p> <ul style="list-style-type: none"> <li>• knowledge of technical tax law and tax-related accounting methods and practices sufficient to explain and examine issues related to the taxpayer's accounting methods and practices (i.e., cash/accrual accounting); and to advise and assist taxpayers in meeting their Federal tax obligations.</li> <li>• knowledge of the content and effects of various legal instruments such as leases, wills, deeds, and trusts that might affect property, property rights, and income of taxpayer cases.</li> </ul>
<b>FLD</b>	
<b>Series</b>	<p><b>Accounting</b>      <b>GS-0510</b>      <b><a href="#">Illustration(s)</a></b></p> <p><b>Auditing</b>      <b>GS-0511</b>      <b><a href="#">Illustration(s)</a></b></p> <p><b>Internal Revenue Agent</b>      <b>GS-0512</b>      <b><a href="#">Illustration(s)</a></b></p> <p>Professional knowledge of accounting and, as required, auditing concepts, principles, and methods sufficient to work independently using conventional procedures and practices that apply to most situations encountered.</p> <p>Additionally, one or more of these types of knowledge:</p> <ul style="list-style-type: none"> <li>• basic, general knowledge of the organization's business practices pertaining to such matters as common administrative support or business accounting systems for payroll, purchases, maintenance, sales, and services sufficient to relate to the needs of serviced organizations;</li> <li>• basic, general knowledge of agency programs and their governing statutes, regulations, and practices sufficient to perform audit assignments using generally accepted Government auditing methods and techniques; or</li> <li>• the Internal Revenue Code and agency policies, rules, and regulations sufficient to analyze tax returns and related records sufficient to determine the reasonableness of such matters as deductible items, the validity of reported income and expenses, and probable earnings.</li> </ul>
<b>FLD</b>	

<b>Level 1-7 1250 points</b>			
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Budget Analysis</b>	<b>GS-0560</b>	<a href="#"><u>Illustration(s)</u></a>
<b>FLD</b>	<p>This level of knowledge typically applies to positions at more than one echelon of agencies and departments. It is the minimum level of knowledge and skill required for budget officer positions. It is also the highest level for salary and expense budgeting of a support nature in a Federal agency.</p> <p>Detailed, intensive knowledge of the policies, precedents, goals, objectives, regulations, and guidelines of a functional area such as financial oversight, budget formulation, and/or budget execution sufficient to:</p> <ul style="list-style-type: none"> <li>• analyze and evaluate continual changes in program plans and funding and their effect on financial and budget program milestones; and</li> <li>• analyze financial and budgetary relationships to develop recommendations for financial and/or budgetary actions under these types of conditions and time pressures: <ul style="list-style-type: none"> <li>- uncertainty due to short and rapidly changing program and financial/budgetary deadlines and objectives;</li> <li>- gaps and conflicts in program and financial/budgetary information;</li> <li>- lack of predictive data;</li> <li>- conflicting program and financial/budgetary objectives; and/or</li> <li>- changing guidelines for the work.</li> </ul> </li> </ul>		
	<b>Series</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
<b>FLD</b>	<p>Knowledge of intermediate accounting concepts, principles, methods, and examination techniques as well as knowledge of technical tax-related accounting sufficient to analyze and evaluate issues related to such matters as cost accounting, inventory valuation methods, and changes in accounting methods.</p> <p>Knowledge of research precedents and other reference sources, such as the tax code, regulations, rulings, congressional committee reports, and court decisions sufficient to determine relevance to taxpayer's individual circumstances.</p> <p>Knowledge of current tax law, regulations, court decisions, and rulings as well as agency policies, practices, and procedures sufficient to determine the correct tax liability and compliance with record-keeping and reporting requirements.</p> <p>Knowledge of collection procedures, laws governing creditors' rights; forced assessment; and collection provisions, installment agreements, Offers-in-Compromise (OIC), and Automated Collection System (ACS) liens and levies sufficient to arrange and accept tax payments.</p> <p>Skill in interviewing and investigative techniques sufficient to obtain potentially sensitive information and to determine what information is pertinent to resolution of tax issues in conjunction with examining complex business and individual tax returns from such sources as fiduciaries and small-size C and S corporations.</p>		

**Continued**

<b>Level 1-7 (continued) 1250 points</b>			
<b>Series</b>	<b>Accounting</b>	<b>GS-0510</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Auditing</b>	<b>GS-0511</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Internal Revenue Agent</b>	<b>GS-0512</b>	<a href="#"><u>Illustration(s)</u></a>
<b>FLD</b>	Professional, comprehensive knowledge of theories, practices, methods, and techniques of accounting and, as required, auditing; and organizational or program practices, policies, and functions sufficient to:		
	<ul style="list-style-type: none"> <li>• independently plan and conduct a variety of assignments or investigations;</li> <li>• analyze accounting systems or modify and adapt conventional accounting and analytical techniques to solve a variety of accounting problems;</li> <li>• develop or modify methods and techniques to resolve a variety of auditing problems; and/or</li> <li>• independently conduct the complete range of tax examinations and related investigations of a broad range of business taxpayers such as sole proprietorships, partnerships, fiduciaries, and sizable corporations.</li> </ul>		

<b>Level 1-8 1550 points</b>			
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Budget Analysis</b>	<b>GS-0560</b>	<a href="#"><u>Illustration(s)</u></a>
<b>FLD</b>	Mastery of the concepts, principles, practices, laws, and regulations of budgeting and/or financing; and the financial and budgetary relationships between subordinate and most senior levels of financial management and budgeting within the employing entity and/or between the organization and programs of other Federal, State, and local governments, private industry, and large public organizations sufficient to:		
	<ul style="list-style-type: none"> <li>• analyze national level programs, exceptionally large and complex programs (e.g., multi-million dollar research grants, contracts, and /or cooperative acquisition agreements);</li> <li>• develop, recommend, and implement budgetary and financial policies;</li> <li>• interpret and assess the impact of new and revised Congressional legislation on the formulation and execution of budgets;</li> <li>• project and analyze the potential effects of budgetary actions on program viability and attainment of program objectives;</li> <li>• develop and render authoritative interpretations of executive orders, OMB guidelines and directives, and policies and precedents within and across agency lines;</li> <li>• develop new methods and techniques of budgeting for the forecasting of long-range funding needs (e.g., 3 to 5 years or more into the future); and/or</li> <li>• develop timetables for obtaining needed funding for new or modified substantive government programs.</li> </ul>		

**continued**

<b>Level 1-8 (continued) 1550 points</b>			
<b>Series</b>	<b>Accounting</b>	<b>GS-0510</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Auditing</b>	<b>GS-0511</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Internal Revenue Agent</b>	<b>GS-0512</b>	<a href="#"><u>Illustration(s)</u></a>
<b>FLD</b>	<p>Mastery of a professional knowledge of the theory, concepts, principles, and practices of accounting and, as required, financial and performance auditing, tax auditing, and financial management sufficient to conduct difficult assignments involving interfaces and inter-relationships between and among programs, systems, functions, policies, and various issues, e.g.:</p>		
	<ul style="list-style-type: none"> <li>• design new and changing system and program environments due to new laws, regulations, and standards;</li> <li>• conceive new approaches to existing programs;</li> <li>• operate new and old systems concurrently;</li> <li>• establish programs central to the mission of the agency;</li> <li>• resolve problems of vital importance to the agency where there are conflicting economic and public interests;</li> <li>• apply advanced technology, as necessary;</li> <li>• comprehensively plan, analyze, determine cost/benefit relationships, and coordinate a great variety of functions, operations, teams, or interfacing administrative systems;</li> <li>• resolve issues where governing laws and regulations are highly interpretive and/or precedents are non-existent, obscure or conflicting;</li> <li>• plan and coordinate problem resolutions that involve a number of organizational entities;</li> <li>• develop creative solutions to controversial problems;</li> <li>• develop new systems for tax examination, tax management control, and tax documentation systems;</li> <li>• conduct examinations that require an integrated analysis of intricate and complex accounting systems, business activities, and financing over a broad range of industries, occupations, and specialized entities; and/or</li> <li>• develop and apply unique or extensive probing and analysis techniques and methods.</li> </ul>		

<b>Level 1-9 1850 points</b>		
<b>Series</b>	<b>Financial Administration and Programs</b>	<b>GS-0501</b>
	<b>Budget Analysis</b>	<b>GS-0560</b> <a href="#"><u>Illustration(s)</u></a>
<b>FLD</b>	<p>Mastery of the principles, concepts, laws, and regulations of financial administration or budgeting sufficient to generate new concepts and methodologies in the field or to theorize, plan, and direct entire financial or budgeting systems for broad, emerging, or similarly critical large-scale department/agency wide programs of national or international scope where no precedents exist. Characteristics of such programs include the following:</p> <ul style="list-style-type: none"> <li>• uncertainties involving the legislation, authorities, and scope of the program resulting from intense Congressional interest;</li> <li>• unprecedented factual issues (e.g., stemming from the newness or scope and complexity of the program, unprecedented departure from previous practices, or intergovernmental requirements) which require the creation of financial or budgetary innovations, concepts, or principles;</li> <li>• the need for top agency management officials' continued involvement to balance conflicting interests of extreme intensity (e.g., those resulting from the undetermined potential for future applications of the program's product or results, or from public and political controversy that results in the formation of special interest or lobbying groups, or from considerable attention by the national news media that could affect the program's continuation); and</li> <li>• programs are of such magnitude that they affect the economic health of a major industry whose economic position, in turn, affects the health and stability of the general economy, or significantly affects foreign economies.</li> </ul> <p>Skill in serving as senior expert and consultant to top agency management officials to advise on integrating the financial or budgeting system with the programs described above.</p> <p>Skill in advising other financial or budget experts throughout the agency and/or other agencies on issues that involve applying or tailoring methods and procedures developed by the employee to a variety of situations.</p>	

**Continued**

<b>Level 1-9 (continued) 1850 points</b>	
<b>Series</b>	<p><b>Accounting</b> <span style="float: right;"><b>GS-0510</b> <a href="#">Illustration(s)</a></span></p> <p><b>Auditing</b> <span style="float: right;"><b>GS-0511</b></span></p> <p><b>Internal Revenue Agent</b> <span style="float: right;"><b>GS-0512</b></span></p>
<b>FLD</b>	<p>Mastery of a specialized area of accounting, auditing, or tax theory and principles sufficient to develop new hypotheses, theories, and concepts sufficient to:</p> <ul style="list-style-type: none"> <li>• ad pioneering efforts in areas where no precedents exist, and issues of governmentwide scope are a primary focus; and/or</li> <li>• serve as a nationally or internationally recognized consultant and expert in the respective field.</li> </ul> <p style="text-align: center;">OR</p> <p>Knowledge and skill similar to that described above for GS-0501 and GS-0560, except that the work requires mastery and application of professional accounting theory, concepts, principles, and practices.</p>

## FACTOR 2 - SUPERVISORY CONTROLS

This factor covers the nature and extent of direct or indirect controls exercised by the supervisor or another individual over the work performed, the employee's responsibility, and the review of completed work. The supervisor determines what information the employee needs to perform the assignments; e.g., instructions, priorities, deadlines, objectives, and boundaries. The employee's responsibility depends on the extent to which the supervisor expects the employee to develop the sequence and timing of the 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 completed assignment; spot check of finished work for accuracy; or review only for adherence to policy. The primary components of this factor are: **How Work Is Assigned, Employee Responsibility, and How Work Is Reviewed.**

**Note:** In the tables below, factor level description is abbreviated as FLD.

<b>Level 2-1 25 points</b>				
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>	<b>GS-0560</b>
<b>FLD</b>	<p><b>How Work Is Assigned</b> - The supervisor instructs the employee on what to do, the methods to use, what to look for, and what to bring to the supervisor's attention. When the supervisor assigns developmental tasks, or tasks involving the use of new formats, methods, or procedures, the supervisor typically provides detailed and specific instructions covering such things as:</p> <ul style="list-style-type: none"> <li>• sources of information;</li> <li>• guidelines to be used;</li> <li>• forms and worksheets on which to enter data;</li> <li>• the end product desired; and</li> <li>• the analytical steps the employee is to follow in arriving at the product.</li> </ul> <p><b>Employee Responsibility</b> - The employee performs work as instructed. The employee consults with the supervisor or a higher-grade co-worker when clarification of instructions is necessary. The employee also receives guidance on problems and work methods not specifically covered by the original instructions.</p> <p><b>How Work Is Reviewed</b> - The supervisor reviews work while in progress and upon completion to see that the employee followed directions and the results are complete and accurate.</p>			

<b>Level 2-2 125 points</b>				
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>	<b>GS-0560</b>
<b>FLD</b>	<p><b>How Work Is Assigned</b> - The supervisor instructs the employee on the purpose of the assignment and its scope, limitations, expected deadlines, and priorities. The supervisor also advises the employee on these types of matters:</p> <ul style="list-style-type: none"> <li>• peculiarities of the assignment such as type of problems that may arise;</li> <li>• relevant accounting and management practices;</li> <li>• unusual transactions;</li> <li>• automated system peculiarities; and/or</li> <li>• time frames for completion of steps in the budget process.</li> </ul>			
	<p><b>Employee Responsibility</b> - The employee works independently, but within the framework established by the supervisor and in conformance with established practices and prescribed procedures. The employee refers problems not covered by the supervisor's instructions or guides to the supervisor for help or a decision.</p>			
	<p><b>How Work Is Reviewed</b> - The supervisor reviews completed work closely to verify accuracy and conformance to required procedures and any special instructions. The supervisor also reviews findings and conclusions to ensure they are supported by facts. Typically, the supervisor reviews in detail the more difficult work of a type the employee has not previously done.</p>			



<b>Level 2-3 275 points</b>				
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>	<b>GS-0560</b>
<b>FLD</b>	<b>How Work Is Assigned</b> - The supervisor outlines or discusses possible problem areas and defines objectives, plans, priorities, and deadlines.			
	<b>Employee Responsibility</b> - The employee independently plans and carries out the assignment in conformance with accepted accounting, auditing, tax examination, budget, or finance practices. The employee adheres to instructions, policies, and guidelines in exercising judgment to resolve commonly encountered work problems and deviations. The employee brings controversial information or findings to the supervisor's attention for direction.			
	<b>How Work Is Reviewed</b> - The supervisor evaluates and reviews these characteristics of completed work: <ul style="list-style-type: none"> <li>• technical soundness and appropriateness;</li> <li>• adequacy of the investigation and analysis;</li> <li>• validity of conclusions drawn;</li> <li>• conformity with applicable policies, regulations, and procedures, and adherence to requirements; and</li> <li>• feasibility and utility of any proposals.</li> </ul> <p>The supervisor does not usually review methods used in detail.</p>			

<b>Level 2-4 450 points</b>			
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b> <b>GS-0512</b>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b> <b>GS-0526</b>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b> <b>GS-0560</b>
<b>FLD</b>	<p><b>How Work Is Assigned</b> - The supervisor outlines overall objectives and available resources. The employee and supervisor, in consultation, discuss timeframes, scope of the assignment including possible stages, and possible approaches.</p>		
	<p><b>Employee Responsibility</b> - The employee is fully experienced in applying concepts and methodologies and is knowledgeable in functional program characteristics and requirements. The employee also is a technical authority with responsibility for these types of actions:</p> <ul style="list-style-type: none"> <li>• planning and carrying out the assignment;</li> <li>• directing other functional specialists;</li> <li>• resolving most of the conflicts that arise;</li> <li>• coordinating the work with others as necessary;</li> <li>• interpreting policy and regulatory requirements;</li> <li>• developing changes to plans and/or methodology; and/or</li> <li>• providing recommendations for improvements in order to meet program objectives.</li> </ul>		
	<p>The employee keeps the supervisor informed of progress and of potentially controversial matters. Such matters may include these types of issues:</p> <ul style="list-style-type: none"> <li>• major problems in completing accounting systems development or installation;</li> <li>• the possibility of fraud or items of major impact on other audit or examination efforts or agency program areas;</li> <li>• the need for supplemental appropriations; and/or</li> <li>• inability to meet key budget and program deadlines.</li> </ul>		
	<p><b>How Work Is Reviewed</b> - The supervisor reviews completed work for soundness of overall approach, effectiveness in meeting requirements or expected results, the feasibility of recommendations and adherence to requirements. The supervisor does not usually review methods used.</p>		

<b>Level 2-5 650 points</b>				
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>	<b>GS-0560</b>
<b>FLD</b>	<p><b>How Work Is Assigned</b> - The supervisor provides administrative and policy direction in terms of broadly defined missions or functions of the organization.</p>			
	<p><b>Employee Responsibility</b> - The employee is responsible for a significant program or function. The employee defines objectives, interprets policy promulgated by authorities senior to the immediate supervisor, and determines their effect on program needs. Additionally, the employee independently plans, designs, and carries out the work to be done. The employee is a technical authority.</p>			
	<p><b>How Work Is Reviewed</b> - The supervisor's review of the work covers such matters as fulfillment of accounting, auditing, examination, finance, or budget program objectives and the effect of advice, influence, or decisions on the overall program. The supervisor usually evaluates the employee's recommendations for new systems, methods, projects, or program emphasis in light of the availability of funds, personnel, equipment capabilities, priorities, and available resources. Also, the supervisor rarely makes significant changes to the employee's work</p>			

## FACTOR 3 - GUIDELINES

This factor covers the nature of guidelines and the judgment employees need to apply them. Individual assignments may vary in the specificity, applicability, and availability of guidelines; thus, the judgment employees use similarly varies. The existence of detailed plans and other instructions may make innovation in planning and conducting work unnecessary or undesirable. However, in the absence of guidance provided by prior agency experience with the task at hand or when objectives are broadly stated, the employee may use considerable judgment in developing an approach or planning the work. Here are examples of such guidelines used in professional and administrative work in the Accounting and Budget Group:

- Agency regulations, legislation, and requirements covering program operations;
- Accounting system documentation;
- Principles of Federal appropriations law and Comptroller General decisions;
- The Internal Revenue Code and Manual;
- Guidelines, circulars, and regulations developed by other agencies and organizations such as the General Accounting Office (GAO), the Treasury Department, the Cost Accounting Standards Board (CASB), the Federal Accounting Standards Advisory Board (FASAB), the Joint Financial Management Improvement Program (JFMIP), the General Services Administration (GSA), the Office of Management and Budget (OMB), and functional regulations such as the Federal acquisition regulations;
- Agency-developed accounting and audit handbooks, manuals, and instructions;
- Treatises on accounting theory or guidance for developing solutions to difficult accounting problems;
- Agency regulations describing operating program requirements and characteristics;
- Standard texts covering the theory, concepts, and practices of accounting, auditing, and taxes;
- Files and records, such as previous audit reports;
- Governing policies and procedures of the agency;
- Federal tax regulations;
- Other tax reference publications;
- Established investigative and examination procedures;
- Precedent cases;
- Administrative policies and precedents;
- Established budgetary procedures and policies;
- Traditional budgetary practices;
- Reference manuals such as financial handbooks;
- Budget circulars and directives; and
- Appropriations language.

Do not confuse guidelines with the knowledge described under Factor 1- Knowledge Required by the Position. Guidelines either provide reference data or impose certain constraints on applications. For example, in some of the functional areas covered by this standard, there may

be several generally accepted methods of accomplishing work, perhaps set forth in an agency operating manual. However, in a particular office, the policy may be to use only one of those methods; or the policy may state specifically under what conditions the office may use each method. The primary components of this factor are: **Guidelines Used** and **Judgment Needed**

**Note:** In the tables below, factor level description is abbreviated as FLD.

<b>Level 3-1 25 points</b>				
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>	<b>GS-0560</b>
<b>FLD</b>	<b>Guidelines Used</b> - The employee uses specific detailed guidelines that cover all aspects of the work.			
	<b>Judgment Needed</b> - The employee works in strict adherence to available guidelines. The supervisor or a designated higher-grade co-worker must authorize any deviations from the guidelines.			

<b>Level 3-2 125 points</b>				
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>	<b>GS-0560</b>
<b>FLD</b>	<b>Guidelines Used</b> - The employee uses a number of procedural guidelines that specifically cover the assigned work. These guidelines include such items as clear precedents applicable to similar situations, applicable portions of functional area handbooks or agency manuals, specific audit plans, and/or written instructions. Special instructions relate to the specific characteristics of the assigned work.			
	<p><b>Judgment Needed</b> - The employee uses judgment in locating and selecting the proper procedural and technical instructions and in performing those aspects of the work not specifically prescribed. Here are examples of such work:</p> <ul style="list-style-type: none"> <li>• blocking and transmitting a manageable number of source documents;</li> <li>• annotating consistently different types of obligations;</li> <li>• adjusting automated billing in reimbursable transactions;</li> <li>• determining the way a sample is portrayed; and/or</li> <li>• preparing budget estimates for assigned object classes or line items.</li> </ul> <p>The employee refers situations that do not readily fit instructions or applicable guidelines to the supervisor or a higher-grade employee.</p>			

<b>Level 3-3 275 points</b>				
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>	<b>GS-0560</b>
<b>FLD</b>	<p><b>Guidelines Used</b> - Guidelines typically provide a preferred approach or describe generally accepted standards rather than precisely delineating requirements. Consequently, a situation may require a level of detail or scope of instruction that is greater than what the guidelines provide. Here are examples of such guidelines:</p> <ul style="list-style-type: none"> <li>• handbooks developed at higher echelons covering a range of agency accounting, finance, or budget operations, and which may provide suggestions and goals for increasing effective advisory services to management, as well as procedures that the employee must either implement or consider in establishing local office practices</li> <li>• a handbook of characteristics and specifications for a new automated accounting or financial information system where the manual is incomplete in covering many minor problems that arise</li> <li>• the Internal Revenue Code, Federal tax regulations, Treasury regulations, rulings, the Internal Revenue Manual, other tax publications, precedent cases, and other legal decisions</li> <li>• audit plans for commonly performed audits that often are completed on a recurring schedule with defined approaches and specific objectives that are substantially the same for almost all audit engagements</li> <li>• the Securities Act of 1933, the Securities Exchange Act of 1934, the rules and regulations of national security exchanges, and Federal Reserve Board regulations relating to margin requirements and credit.</li> </ul>			
	<p><b>Judgment Needed</b> - The employee uses judgment to adapt the guidelines to specific cases or problems and/or to interpret a large number of varied policies and regulations.</p>			

<b>Level 3-4 450 points</b>				
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>	<b>GS-0560</b>
<b>FLD</b>	<p><b>Guidelines Used</b> - Typically, guidelines and policies are scarce; are very general in nature; pertain only to routine issues and matters; are stated in terms of goals to be accomplished rather than the approach to be taken; and present a number of principles and standards any one of which may reasonably apply to the broad subject matter. Documentation of work done in earlier assignments is not available or is not applicable because of changes in subject matter, objectives, or emphasis. Here are examples of such guidelines:</p> <ul style="list-style-type: none"> <li>• OMB circulars, directives, and regulations</li> <li>• Treasury Department regulations</li> <li>• judicial decisions</li> <li>• Comptroller General Decisions</li> <li>• the employing agency's broad program goals and policy statements that describe only the purpose for which a program or system was established</li> <li>• requirements that define general specifications for management and financial systems or the parameters from which an accounting system is to be defined</li> </ul>			
	<p><b>Judgment Needed</b> - The employee routinely must develop specific objectives and devise new methods, techniques, and criteria pertaining to such matters as:</p> <ul style="list-style-type: none"> <li>• identifying trends and patterns;</li> <li>• acquiring information and analyzing data;</li> <li>• modifying systems to accept new kinds of data;</li> <li>• developing solutions and presenting findings; and</li> <li>• examining returns for which there are no precedents.</li> </ul> <p>The employee may interpret available guidance for employees at the same or subordinate levels.</p>			

<b>Level 3-5 650 points</b>			
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b> <b>GS-0512</b>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b> <b>GS-0526</b>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b> <b>GS-0560</b>
<b>FLD</b>	<p><b>Guidelines Used</b> - Guidelines consist of such items as broad policy statements, basic legislation, laws, tax regulations, and agency goals. Often the guidelines originate with more than one Federal department or agency. They may require extensive interpretation to effect agency-specific policy statements, regulations, and instructions that are free of ambiguous and conflicting or incompatible goals and objectives. These interpretations generally take the form of these types of policy statements, regulations, and instructions:</p> <ul style="list-style-type: none"> <li>• financial management policy for use throughout a department or comparable organization or throughout the Executive branch of Government;</li> <li>• guidelines on auditing contracts or on auditing regulated industries or other comparable guidelines that normally apply governmentwide; and/or</li> <li>• tax examination policy applicable throughout the Internal Revenue Service.</li> </ul>		
	<p><b>Judgment Needed</b> - Employees must use judgment and ingenuity and exercise broad latitude in interpreting the intent of applicable guidelines. (Often the employees have peer recognition as technical authorities in a field of accounting, auditing, or taxation with responsibility for developing policy, standards, and guidelines for use by other accountants, auditors, or agents within agencies or within functional areas that cross agency lines.)</p>		



## 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. The primary components of this factor are: **Nature of Assignment, What Needs To Be Done, and Difficulty and Originality Involved.**

**Note:** In the tables below, factor level description is abbreviated as FLD.  
Factor 4 illustrations are in Appendix F4.

<b>Level 4-2 75 points</b>	
<b>Series</b>	<p><b>Financial Administration and Program</b> <span style="float: right;"><b>GS-0501</b></span></p> <p><b>Budget Analysis</b> <span style="float: right;"><b>GS-0560</b></span> <a href="#"><u>Illustration(s)</u></a></p>
<b>FLD</b>	<p><b>Nature of Assignment</b> - Work consists of performing a series of related steps, methods, tasks, and procedures. Financial data are of a factual nature, but may be presented in a variety of ways. Deadlines for completion of the work are fixed and unvarying. Deadlines usually are established from several months to one year in advance.</p> <p><b>What Needs to be Done</b> - Checks the accuracy and consistency of data such as estimates, obligations, expenditures, revenues, and reimbursements. Decides which records and documents to review and which data to extract from them. Also, must decide the methods, schedules, forms, and documents on which to enter or adjust data.</p> <p><b>Difficulty and Originality Involved</b> - Must recognize similarities and differences in types of transactions and entries.</p>
<b>Series</b>	<p><b>Tax Specialist</b> <span style="float: right;"><b>GS-0526</b></span></p>
<b>FLD</b>	<p><b>Nature of Assignment</b> - Work consists of performing a series of related steps, methods, tasks, and procedures. Data are of a factual nature, but may be presented in a variety of ways. Tasks relate to a variety of basic subjects such as fundamentals of tax law, applicable portions of the Internal Revenue Code, interviewing techniques, problem solving, and evaluation methods.</p> <p><b>What Needs to be Done</b> - Checks the accuracy and consistency of data such as expenditures and revenues. Decides which records and documents to review and which data to extract from them. May reply to letters of inquiry. Decides clear-cut issues and explains decisions in a forceful but tactful manner.</p> <p><b>Difficulty and Originality Involved</b> - Must recognize similarities and differences in types of transactions and entries. Must decide the methods, schedules, forms, and documents on which to enter or adjust data.</p>

continued

<b>Level 4-2 (continued) 75 points</b>	
<b>Series</b>	<p><b>Accounting</b> GS-0510</p> <p><b>Auditing</b> GS-0511</p> <p><b>Internal Revenue Agent</b> GS-0512</p>
<b>FLD</b>	<p><b>Nature of Assignment</b> - Work consists of performing specific tasks designed to orient the employee in the practical application of theory and basic principles of accounting, and as required auditing or tax examination. Work requires actions based on factual differences. Factual differences may involve such matters as the type and kind of information needed on balance sheets, the consistency of various ledgers with original documents, and the portrayal of data in chart, table, or graph format.</p> <p><b>What Needs to be Done</b> - Applies basic theories and principles to carry out well-defined accounting, auditing, or examination practices.</p> <p><b>Difficulty and Originality Involved</b> - Must understand and follow the employing organization's established procedures.</p>

<b>Level 4-3 150 points</b>	
<b>Series</b>	<p><b>Financial Administration and Programs</b> GS-0501 <a href="#">Illustration(s)</a></p> <p><b>Budget Analysis</b> GS-0560 <a href="#">Illustration(s)</a></p>
<b>FLD</b>	<p><b>Nature of Assignment</b> - Work consists of performing varied duties by applying a series of different and unrelated, but established methods, practices, and techniques. Organizations, activities, services, and/or accounts budgeted for are relatively stable from one year to the next and throughout the fiscal year. Funding is from readily identifiable sources such as allotments and reimbursements. Information may pertain to past, present, and future cost of basic administrative programs and services. Programs and services may involve such items as salaries and wages of employees, office supplies, equipment, travel, and the timing of financial actions. The timing of financial transactions may involve for example, the acquisition, distribution, and/or transfer of funds.</p> <p><b>What Needs to be Done</b> - Compiles, analyzes, and summarizes financial and/or budgetary information related to assigned areas of the organization's financial program. Translates organizational needs and objectives, by line item and object class, into budget dollars and the funding actions required to accomplish them. Must consider program goals, provisions of applicable policies, regulations, and procedures, and alternative methods of obtaining and distributing funds. May recommend the approval or disapproval of requests for allotments of funds, or actions involving the commitment of funds.</p> <p><b>Difficulty and Originality Involved</b> - Bases decisions on these types of factual considerations:</p> <ul style="list-style-type: none"> <li>• the amount of funds in an account;</li> <li>• deadlines integral to the budget cycle; and</li> <li>• local controls over and regulations pertaining to spending.</li> </ul>

**Continued**

<b>Level 4-3 (continued)      150 points</b>	
Series	<p><b>Tax Specialist</b> <span style="float: right;"><b>GS-0526</b></span></p> <p><b>Nature of Assignment</b> - Work consists of conducting tax examinations of entities such as non-business-related individuals and targeted business taxpayers to determine and advise on Federal tax liability. Examinations of individuals may involve specialized features of varied issues that require application of appropriate tax laws and investigative techniques. Examinations of targeted business tax returns require knowledge of elementary accounting methods and knowledge of practices that may be unique to a particular market segment or industry. Although work covers primarily individual and targeted business income tax returns, the employee may encounter some issues involving other kinds of taxes.</p> <p><b>FLD</b>      <b>What Needs to be Done</b> - Plans and conducts independent examinations. Identifies issues to be pursued based on large, unusual, or questionable items. Recognizes indicators of fraudulent activity and develops appropriate referrals. Determines the collectibility of potential tax deficiencies and solicits payments and/or offers installment agreements. Provides guidance and limited training to targeted audiences that may include taxpayers and IRS employees.</p> <p><b>Difficulty and Originality Involved</b> - Pertinent tax laws are not always clear and accordingly require interpretation. Exercises judgment to select the appropriate format for presenting the tax information and standard tax materials to the customer. May be required to adapt some standard material to meet customer needs.</p>

(continued)



<b>Level 4-4 225 points</b>			
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Budget Analysis</b>	<b>GS-0560</b>	<a href="#"><u>Illustration(s)</u></a>
<b>FLD</b>	<p><b>Nature of Assignment</b> - Work consists of performing a variety of analytical, technical, and administrative work for substantive programs and support activities. These programs and activities are funded through a number of sources such as appropriations, allotments, reimbursable accounts, and transfers of funds between organizations. Programs and funding are unstable and subject to change throughout the fiscal year. These changes necessitate making frequent adjustments to budget estimates or conducting partial re-budgeting during the fiscal year. Program funding may extend for several years or more, as in the case of no-year appropriation. The budget typically includes a wide range of object classes and line items for one or a few substantive programs and organizations. Alternatively, the budget may include fewer object classes and accounts, but through which a wide range of programs is funded.</p>		
	<p><b>What Needs to be Done</b> - Identifies and analyzes changes in budgetary and/or financial policies, regulations, constraints, objectives, and available funds that affect the accomplishment of program objectives. Analyzes budget and/or financial program data to develop annual and multi-year budget estimates for assigned programs and activities. Conducts research, identifies, and analyzes trends in the use of funds, and recommends adjustments in program spending that require the rescheduling of program workloads. Assists program managers and staff officials in interpreting the impact of and planning for multi-year financial/budgetary and program changes.</p>		
	<p><b>Difficulty and Originality Involved</b> - Must choose the analytical technique that is appropriate for the task such as cost-benefit analysis, depreciation, and pro-ration of revenues and costs. The presence of conflicting program and financial data make it difficult to identify reliable data. Unpredictable short-term deadlines that vary according to financial/budgetary objectives, available funding, program goals, and workload make it difficult for the employee to:</p> <ul style="list-style-type: none"> <li>• identify trends in the use of funds;</li> <li>• recommend program spending adjustments that require rescheduling of program work loads; and</li> <li>• assist program managers and staff officials in interpreting the impact of, and planning for, multi-year financial/budgetary and program changes.</li> </ul>		

**continued**

<b>Level 4-4 (continued)      225 points</b>	
<b>Series</b>	<p><b>Tax Specialist</b> <span style="float: right;"><b>GS-0526</b></span></p> <p><b>Nature of Assignment</b> - Work consists of conducting tax examinations of entities such as sole proprietorships, small size C and S corporations, partnerships, fiduciaries, and non-business related individuals. The entities' principal sources of income are from salary, wages, dividends, and investments, and in some instances small businesses, self-employment, and supplemental income.</p> <p><b>What Needs To Be Done</b> - Interviews taxpayers, tax practitioners, and accountants to discuss and determine tax laws as they pertain to the taxpayer's situation. Reviews books and records to gain an understanding of the taxpayer's methods of accounting. Analyzes financial statements. Analyzes data to properly apply pertinent tax laws. As required, makes adjustments; initiates credit transfers and payment tracers; recomputes tax, penalty, and interest; prepares manual refunds; makes abatements; and prepares and executes waivers to extend statutes. Provides customer assistance in examinations by explaining issues involving such matters as accounting and its applicability to tax law and regulations, prevention of future delinquencies, and appeal rights. Provides training to tax customers on such matters as technical tax law and accounting policies, practices, and principles, IRS tax programs, and pertinent tax law modifications. May resolve complex customs collection issues concerning wage(s) and investment(s). May also provide technical and procedural advice to taxpayers and their representatives who are involved in examinations and to customers participating in tax training programs.</p> <p><b>Difficulty and Originality Involved</b> - Initiative, ingenuity, analytical ability, and resourcefulness are required to plan and execute assignments under a variety of work conditions including the following:</p> <ul style="list-style-type: none"> <li>• pertinent tax laws are not always clear;</li> <li>• situations encountered may lack precedent or may match conflicting precedents;</li> <li>• records may be incomplete;</li> <li>• available data may be unreliable;</li> <li>• taxpayers may resist audit findings; and</li> <li>• often must depart from past examination approaches and extend traditional techniques or develop new ones.</li> </ul>
<b>FLD</b>	

continued

<b>Level 4-4 (continued)</b>		<b>225 points</b>	
<b>Series</b>	<b>Accounting</b>	<b>GS-0510</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Auditing</b>	<b>GS-0511</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Internal Revenue Agent</b>	<b>GS-0512</b>	<a href="#"><u>Illustration(s)</u></a>
<b>FLD</b>	<p><b>Nature of Assignment</b> - Work consists of varied duties that require applying many different and unrelated processes and methods to a broad range of activities or to activities that entail substantial depth of analysis.</p>		
	<p><b>What Needs to be Done</b> - The employee must originate new techniques, establish criteria, and develop new information to carry out the following types of assignments:</p> <ul style="list-style-type: none"> <li>• analyzing program operations for impact upon the accounting or financial management system;</li> <li>• analyzing program trends or anomalies in accounting system transactions and their significance to ongoing agency programs or commercial operations;</li> <li>• analyzing specific problem areas arising within the accounting system or program operations and devising solutions through accounting system redesign;</li> <li>• planning, coordinating, and conducting audits and developing reports on work processes and accounting systems;</li> <li>• evaluating the current status of accounting or reporting systems or operating programs;</li> <li>• conducting examinations that involve accounting systems peculiar to a particular market segment or industry; and/or</li> <li>• researching and analyzing information to establish the proper interpretation and application of pertinent tax laws.</li> </ul>		
	<p><b>Difficulty and Originality Involved</b> - The employee must make decisions and resolve problems that require considerable innovation and originality, such as in the following examples:</p> <ul style="list-style-type: none"> <li>• determining the nature and extent of problem areas;</li> <li>• developing recommendations that fit particular situations given that there may be a variety of solutions; effectively presenting alternative solutions and/or critical findings to management;</li> <li>• deciding which aspects of program operations to evaluate and report on and the approaches to use in collecting and structuring data; and/or</li> <li>• applying specialized tax laws and investigative techniques, and</li> <li>• adapting standard methods to find information pertaining to taxpayer income and financial operations.</li> </ul> <p>The employee must make these decisions in a work environment characterized by these types of conditions:</p> <ul style="list-style-type: none"> <li>• complex and variable programs;</li> <li>• the resistance of program officials or participants to findings;</li> <li>• variability in the way programs and systems are set up or operated;</li> <li>• the resistance of taxpayers to audit findings and information presented;</li> <li>• the need to sort out convoluted factual situations and to apply a variety of tax laws and regulations to determine discrepancies; and/or</li> <li>• new requirements, regulations, or legislation.</li> </ul>		

<b>Level 4-5 325 points</b>		
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b> <a href="#"><u>Illustration(s)</u></a>
	<b>Budget Analysis</b>	<b>GS-0560</b> <a href="#"><u>Illustration(s)</u></a>
<b>FLD</b>	<p><b>Nature of Assignment</b> - Work consists of selecting and using many different and unrelated analytical techniques and methods relative to substantive agency programs with widely varying needs, goals, objectives, work processes, and timetables. Such programs relate to many echelons and components within a large Federal department or agency, to other agencies, to private industry, or to the public.</p> <p>This level includes budget execution work involving the most difficult funds control activities. These activities may include efforts to adapt budgetary policies, analytical methods, and regulatory procedures for use by subordinate echelons, and their centralized or consolidated equivalent. Work covers such matters as multi-year procurement of major weapons systems, construction projects, law enforcement activities, and delivery of payments and benefits to the public.</p> <p><b>What Needs to be Done</b> - Recommends changes in funding and budget plans that if accepted may require management to revise substantive programs. Recommendations follow detailed analysis and consideration of program requirements in relation to budgetary requirements, policies and methods, and sources and types of funding. Develops proposals concerning alternative methods, sources, and timing of financing for substantive programs. Evaluates the mutual effects and interrelationships between program goals and accomplishments and budgetary resources and policies. Performs these types of duties:</p> <ul style="list-style-type: none"> <li>• developing the strategy for presenting the budget for important substantive programs;</li> <li>• developing narrative and statistical justification for requested funds;</li> <li>• briefing management officials on the nature of the testimony to be given to fund granting and approving officials;</li> <li>• evaluating the reactions of fund granting and approving officials to budget proposals;</li> <li>• responding to questions or comments; and</li> <li>• making necessary adjustments to the budget as a result of higher level decisions concerning funding.</li> </ul> <p><b>Difficulty and Originality Involved</b> - The employee encounters difficulty in formulating, presenting, and/or defending budget requests. Must devise and apply innovative criteria to evaluate the progress and cost effectiveness of program plans, goals, and objectives.</p> <p>The employee encounters and resolves issues in work environments characterized by these types of conditions:</p> <ul style="list-style-type: none"> <li>• continually changing program objectives, plans, and funding requirements resulting from new legislation, revised policies, and shifting demand for goods and services;</li> <li>• conflicting program and budgetary requirements such as reduction in budget authority coupled with expansion of services to the public;</li> <li>• implementation of a new substantive program that is complicated by the lack of productivity data upon which to base budget forecasts;</li> <li>• varying economic and fiscal circumstances such as fluctuations in the exchange rate of the U.S. dollar against foreign currencies; and/or</li> <li>• technological developments that have significant cost impact upon substantive agency programs.</li> </ul>	

**continued**



<b>Level 4-5 (continued)</b>		<b>325 points</b>	
<b>Series</b>	<b>Accounting</b>	<b>GS-0510</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Auditing</b>	<b>GS-0511</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Internal Revenue Agent</b>	<b>GS-0512</b>	<a href="#"><u>Illustration(s)</u></a>
<b>FLD</b>	<p><b>Nature of Assignment</b> - Work consists of performing varied duties that require resolving particularly difficult and complex problems in highly responsible circumstances. Work involves such functions as problem definition, intensive planning, coordination of many activities, and comprehensive analysis of a great variety of functions and operations.</p>		
	<p><b>What Needs to be Done</b> - The employee is engaged in a wide variety of activities, including:</p> <ul style="list-style-type: none"> <li>• advising a number of directors and preparing a number of regular and recurring special purpose reports;</li> <li>• working with a variety of accounting systems or environments where there is significant interface with automated management systems;</li> <li>• serving as an expert or authority in some aspect of accounting or in the application of accounting to some mission-related program(s);</li> <li>• developing audit plans and defining problem areas for the comprehensive analysis of the overall operations of an organizational entity to predict the effects of proposed policies;</li> <li>• conducting examinations that include investigating accounting records reflecting the complete range of reorganizations, mergers, leveraged buyouts, capitalization, or other similar business transactions; and/or</li> <li>• conducting examinations that involve points of law, that are without precedent and that require intensive and extensive legal research to locate cases and evaluate potential effects of decisions or interpretations.</li> </ul>		
	<p><b>Difficulty and Originality Involved</b> - Must be innovative and adept at conceiving new strategies for solving problems. Must make decisions that are complicated by the presence of these types of issues, conditions, and matters:</p> <ul style="list-style-type: none"> <li>• the diversity of systems that must be integrated into a single system;</li> <li>• the need to interpret administration policies and legislation covering highly sensitive programs;</li> <li>• the number and variability of administrative support and specialized functional programs serviced;</li> <li>• the extreme diversity of functional programs and operations and their related accounting and control systems;</li> <li>• the conflicting requirements inherent in balancing cost against requirements when addressing major agency programs having numerous goals or end products;</li> <li>• the need to establish criteria when advising other accountants and/or auditors on the application of accounting and auditing principles and practices in a major functional area; and/or</li> <li>• the many business transactions engaged in by the taxpayer, points of law without precedent, conflicting legal requirements, and undefined issues requiring extensive probing and analysis.</li> </ul>		

**Level 4-6 450 points**

Series	<b>Financial Administration and Program</b>	<b>GS-0501</b>
	<b>Budget Analysis</b>	<b>GS-0560</b>

**Nature of Assignment** - Work consists of 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. Such programs have extensive budgetary and financial impacts on the budgets and programs of such entities as other Federal agencies, State and local governments, major private industrial firms, and/or foreign countries. Assignments require the need to develop and submit requests to OMB and/or Congress for appropriations, reappropriation, deferrals, rescissions, and borrowing from the U.S. Treasury.

**What Needs To Be Done** - Work involves these types of activities:

- continually modifying long range budget plans in accordance with changes in Congressional and Presidential program goals;
- adjusting long range budget plans to reflect feedback from the budget execution process;
- planning and developing the methods for financing new or substantially revised national programs and preparing detailed recommendations and documentation for new or changed budgetary legislation needed to support major national programs;
- developing strategies for presenting program budgets to OMB and to Congress;
- 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 members of Congress and their staffs.

**Difficulty and Originality Involved** - Decisions and recommendations address undefined issues that require much consideration and extensive analysis of the immediate and long-range implications of any action. In making decisions and recommendations, the employee must consider these types of situations and issues:

- the intent of financial and/or budgetary and program legislation and the effect on achievement of national economic and social goals;
- impact of financial and/or budgetary actions upon the finances of prime contractors such as those producing weapons systems or engaged in large construction projects;
- delivery of benefits and services to the general public and provision of grants and subsidies to the Nation's states and cities; and/or
- alternative ways to resolve conflicting objectives that result from important national program goals that overlap or conflict with goals of other programs or national priorities.

**continued**

<b>Level 4-6 (continued) 450 points</b>		
<b>Series</b>	<b>Accounting</b>	<b>GS-0510</b> <a href="#"><u>Illustration(s)</u></a>
	<b>Auditing</b>	<b>GS-0511</b> <a href="#"><u>Illustration(s)</u></a>
	<b>Internal Revenue Agent</b>	<b>GS-0512</b>
<b>FLD</b>	<p><b>Nature of Assignment</b> - Work consists of broad or highly difficult assignments typically found at the highest organizational levels. Work often involves such breadth and intensity of effort that several phases must be pursued concurrently or sequentially with the support of others within or outside the organization.</p>	
	<p><b>What Needs to be Done</b> - Work requires continuing efforts to establish concepts, theories, or programs to resolve unyielding problems that are of central importance to the mission of the department or agency. The employee performs these types of duties:</p> <ul style="list-style-type: none"> <li>• determining the effect of delaying or immediately implementing department-wide accounting systems modifications;</li> <li>• interpreting new legislation or regulations for application to a complete system and/or for shaping requirements for a regulated industry;</li> <li>• provides expert advice that impacts program definition and solution at several organizational levels;</li> <li>• assessing the full cost of industrial compliance under a number of alternative accounting and reporting systems designed to provide a range of data required by a number of program elements within an agency; and/or</li> <li>• assessing long-range (3 to 5 year) audit program requirements for a major department to support an expanded mission and management needs for vital information.</li> </ul>	
	<p><b>Difficulty and Originality Involved</b> - Problems are particularly stubborn due to such matters as conflicting funding priorities, economic interests, public interests, constitutional protections, or equivalent concerns. Decisions regarding what needs to be done require extensive probing and analysis.</p>	

## FACTOR 5 - SCOPE AND EFFECT

This factor covers the relationship between the nature of 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. 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 consider the effect of properly performed work. The primary components of this factor are: **Scope of the Work** and **Effect of the Work**.

**Note:** In the tables below, factor level description is abbreviated as FLD.  
Factor 5 illustrations are located in Appendix F5.

<b>Level 5-1 25 points</b>			
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b> <span style="float: right;"><b>GS-0512</b></span>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b> <span style="float: right;"><b>GS-0526</b></span>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b> <span style="float: right;"><b>GS-0560</b></span>
<b>FLD</b>	<p><b>Scope of the Work</b> - Work involves training employees how to apply functional area theory, concepts, methods and procedures, and how to use basic guidelines. Work also familiarizes employees with the particular programs, systems, procedures, functions, and structure of the employing entity.</p> <p><b>Effect of the Work</b> - The products or services help higher-grade co-workers within the immediate organizational unit to do their work.</p>		

<b>Level 5-2 75 points</b>				
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>	<b>GS-0512</b> <a href="#"><u>Illustration(s)</u></a>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>	<b>GS-0560</b>
<b>FLD</b>	<p><b>Scope of the Work</b> - Work involves performing specific tasks that typically comprise a complete segment of an assignment or project.</p>			
	<p><b>Effect of the Work</b> - Work affects the accuracy, completeness, and/or timeliness of products or services. Other personnel who are responsible for all segments of the assignment or for subsequent processing activity(ies) use these products and services.</p> <p>Here are examples of such work::</p> <ul style="list-style-type: none"> <li>• checking data and comparing reports or transactions to source documents, or authorizations against transactions to ensure their acceptability for further processing;</li> <li>• drafting simple instructions to describe internal accounting procedures for a procedures manual to be prepared by a senior accountant;</li> <li>• assisting senior auditors in executing portions of an audit plan that tracks process flow, verifies reported data, or assures that functional operating instructions generate desired results;</li> <li>• conducting searches of budget and financial records to provide factual data on the amount and type of funds available for submission to others within the employing entity who will use the data to prepare budget estimates and reprogramming actions;</li> <li>• serving as a source of information on specific rules and procedures governing the processing of routine budgetary actions; and/or</li> <li>• examining all portions of income tax returns to determine tentatively whether income is substantially correct and submit work to a supervisor with recommendations on taxpayers' tax liabilities.</li> </ul>			

**Level 5-3 150 points**

<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<a href="#"><u>Illustration(s)</u></a>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Accounting</b>	<b>GS-0510</b>	<a href="#"><u>Illustration(s)</u></a>	<b>Tax Specialist</b>	<b>GS-0526</b>	
	<b>Auditing</b>	<b>GS-0511</b>	<a href="#"><u>Illustration(s)</u></a>	<b>Budget Analysis</b>	<b>GS-0560</b>	<a href="#"><u>Illustration(s)</u></a>
<b>FLD</b>	<p><b>Scope of the Work</b> - Work involves independently conducting a variety of tasks in limited functional areas. Employee uses standard methods to resolve conventional problems and issues. Here are examples of the scope of such work for different occupational functions:</p> <ul style="list-style-type: none"> <li>• <b>Accounting</b> - uses conventional accounting methods to reconcile payroll system and general ledger payroll data and to analyze internal controls over accounts receivable overpayments.</li> <li>• <b>Auditing</b> - uses standard audit procedures to measure the degree of program and financial management compliance with regulations and adherence to accepted accounting principles and management practices.</li> <li>• <b>Internal Revenue Agent</b> - examines the returns from such entities as small businesses and exempt organizations that use standardized accounting methods.</li> <li>• <b>Budget Analysis</b> - applies specific budgetary rules, regulations, principles, and procedures associated with all phases of budget formulation and execution related to segments of the budget for assigned support activities.</li> </ul>					
	<p><b>Effect of the Work</b> - Work affects these types of matters:</p> <ul style="list-style-type: none"> <li>• the operation of systems or programs;</li> <li>• the adequacy of investigations;</li> <li>• the economic well-being of people;</li> <li>• information on the amount, timeliness, and availability of funds;</li> <li>• the availability of accounting data; or</li> <li>• a requirement for taxpayer corrective action.</li> </ul>					
	<p>Here are examples of such work outcomes:</p> <ul style="list-style-type: none"> <li>• information on the amount, timeliness, and availability of funds for these types of items: personnel salaries and expenses, routine maintenance and similar administrative support activities in appropriated or industrially funded organizations;</li> <li>• information on payrolls, general ledger accounts, and the status of accounts receivable for submission to other accountants or budget analysts;</li> <li>• information on anomalies in systems operation and the need for corrective actions for submission to senior auditors; or</li> <li>• tax examination findings that affect taxpayer corrective action.</li> </ul>					

<b>Level 5-4 225 points</b>						
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<a href="#"><u>Illustration(s)</u></a>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Accounting</b>	<b>GS-0510</b>	<a href="#"><u>Illustration(s)</u></a>	<b>Budget Analysis</b>	<b>GS-0560</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Auditing</b>	<b>GS-0511</b>	<a href="#"><u>Illustration(s)</u></a>			
<b>FLD</b>	<p><b>Scope of the Work</b> - Work involves executing modifications to systems, programs, and/or operations, and/or establishes criteria and other means to assess, investigate, or analyze a variety of unusual problems and conditions. Work involves a wide range of agency activities or the operations of other agencies, or the activities of private sector entities with which the agency conducts business or provides services. Here are examples of the scope of such work for different occupational functions.</p>					
	<ul style="list-style-type: none"> <li>• <b>Accounting</b> - Plans and executes modifications to these types of activities and programs: accounting systems, accounting program operations; and the management, control, and flow of accounting system input documents and source data. May also plan and execute changes to the content and nature of financial reports and application of computer technology to accounting functions. Advises agency managers on the pertinence of accounting data to program operations.</li> <li>• <b>Auditing</b> - Develops audit approaches to evaluate a variety of programs and accounting systems. Audit approaches vary widely because of the variability of subject programs and systems due to differences in organization or mission, technological advances, or changes in regulations. Prepares audit reports to provide information on program operations and to identify causes of deficiencies or problems. Recommends corrective actions such as modifying management systems, financial and accounting systems, workflow, lines of authority, and other corrective actions.</li> <li>• <b>Budget Analysis</b> - Formulates and/or monitors the execution of long-range (i.e., 3 to 5 years or longer) detailed budget forecasts and plans to fund the implementation of substantive agency programs and projects. Establishes financial and budgetary goals, timetables, milestones, and other criteria against which the relative costs and benefits of program achievements can be measured. Assesses cost-effectiveness in meeting program goals. Programs involve such matters as the production and distribution of goods, construction, or the delivery of services to the public. May also performs these types of things: <ul style="list-style-type: none"> <li>– planning the timely acquisition and use of funds through time-phased allotments and transfers of funds; adjusting long-range budget forecasts and monitor their execution for assigned substantive programs;</li> <li>– analyzing costs, benefits, and trends in rates of obligation and expenditure of funds; or</li> <li>– recommending ways to improve the utilization of funds.</li> </ul> </li> </ul>					
<b>continued</b>						

**Level 5-4 (continued) 225 points**

FLD

**Effect of the Work** - Work involves one or more of the following outcomes:

- the amount and availability of funds for major substantive or administrative programs and services. Here are examples of such programs and services:
  - developing strategic weapons that are part of larger systems;
  - constructing of housing;
  - delivering health care services to the public;
  - researching grants;
  - paying benefits;
  - conducting regulatory and enforcement programs within a region or comparable area of the Nation;
  - operating other Federal agencies, States, public organizations, large universities, or large private industrial concerns;
- the budgets, programs, and interests of other Federal agencies, public organizations, and/or private industrial firms when the supported programs and/or projects cut across component lines within the employing agency;
- the way financial information is applied in planning organizational operations or the efficient use of funds;
- the way management control systems, financial management accounting systems and programs are structured and operated throughout an organization and/or regulated industries with which the agency conducts business or provides services; and/or
- the tax liability and in some instances the treatment of accounting methods and techniques for tax purposes as they are employed in a business unit.



<b>Level 5-5 325 points</b>						
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<a href="#"><u>Illustration(s)</u></a>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Accounting</b>	<b>GS-0510</b>	<a href="#"><u>Illustration(s)</u></a>	<b>Budget Analysis</b>	<b>GS-0560</b>	<a href="#"><u>Illustration(s)</u></a>
	<b>Auditing</b>	<b>GS-0511</b>	<a href="#"><u>Illustration(s)</u></a>			
<b>FLD</b>	<b>Scope of the Work</b> - Work involves isolating and defining unknown conditions, resolving critical problems, and develops new theories. Here are examples of the scope of such work for different occupational functions:					
	<ul style="list-style-type: none"> <li>• <b>Financial Administration and Program</b> - Coordinates information outputs from financial management systems that support management of programs funded by a number of appropriations. Provides expert advice to program officials and to accountants, budget analysts, and other specialists on interpretation of accounting, budget and financial regulations pertinent to systems development efforts or program operations. Also, assesses the impact of proposed systems features on major systems development or modification efforts. Provides directives of a comparable nature when functioning as a technical authority with coordination responsibilities.</li> </ul>					
	<ul style="list-style-type: none"> <li>• <b>Accounting</b> - Solves significant problems in the development of accounting systems or in the financial management of organization programs. Coordinates the work of others (e.g., accountants, systems analysts, computer programmers, or functional program specialists) in developing and installing new accounting systems or managing accounting programs. Provides technical advice on or develops specifications and requirements for the contractual development of financial management systems that are integrated with administrative and management systems.</li> </ul>					
	<ul style="list-style-type: none"> <li>• <b>Auditing</b> - Studies and integrates the findings of a number of audit efforts to define audit targets or develop audit criteria or new approaches for use by other auditors. Provides expert advice to other auditors on the interpretation of accounting and auditing regulations and their application to controversial problems. Also, prepares audit plans or guidelines for comprehensive examination of entire functional areas - an example of such an area is the agency's information technology activity. Makes recommendations or influences decisions on programs that involve matters such as: <ul style="list-style-type: none"> <li>- development, acquisition, and deployment of major strategic weapons systems;</li> <li>- administrative delivery of a national social insurance program;</li> <li>- administration of a major national grant-in-aid program; or</li> <li>- improvements in business processes, organizational structure, management systems, or controversial situations.</li> </ul> </li> </ul>					
<ul style="list-style-type: none"> <li>• <b>Internal Revenue Agent</b> - Resolves critical or unusual problems for a range of complex tax examination issues or in an area covered by obscure or difficult segments of tax law. Provides guidance on major examination projects or programs. Develops new examination policies and procedures. Also, analyzes examination processes to determine the approaches and techniques to use for unique or controversial situations.</li> </ul>						
<b>continued</b>						

**Level 5-5 (continued) 325 points**

- **Budget Analysis** - Analyzes, advises on, and recommends solutions to budgetary problems in all phases of budget/financial administration. Often, officers, managers, analysts, and specialists at subordinate echelons either have been unable to resolve these problems or lack delegated authority to act on them. Characteristic problems include conflicts between established budgetary and/or financial policies or regulations and these types of matters: substantive missions and programs, Federal or State laws, Congressional intent, and national economic and social policies. Work often involves adapting new or revised methods of budgeting or financial management to substantive appropriated fund programs.

**Effect of the Work** - Work outcomes may have an impact in any of a variety of areas and domains such as:

- major aspects of programs or missions;
- the well-being of substantial numbers of people;
- the comprehensive application of accounting principles, concepts, and techniques to developing or managing complex accounting systems; and,
- the establishment of a definitive framework for the applying audit theories, concepts, and techniques.

FLD

Here are examples of work outcomes:

- the acquisition, amount, distribution, and sequence of funds for important, substantive national programs on a long-term (i.e., several years) basis;
- the funds available to carry out agency programs, the allotment of funds to agency components and sub-components, and the rate of obligation and expenditure of funds by the employing agency;
- the budgets and programs of other Federal agencies, State agencies, national industries such as banking, agriculture, or defense;
- the 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.
- the comprehensive application of accounting principles, concepts, and techniques to develop or manage complex accounting systems and resolve agency financial management problems;
- the establishment of a definitive framework for the application of audit theories, concepts, and techniques; or
- service-wide changes in interpretations, methods, and techniques used in tax examination processes that may affect the financial condition of many categories of taxpayers with very large tax responsibilities.

<b>Level 5-6 450 points</b>	
<b>Series</b>	<p><b>Financial Administration and Program</b>      GS-0501      <a href="#">Illustration(s)</a>      <b>Budget Analysis</b>      GS-0560      <a href="#">Illustration(s)</a></p> <p><b>Accounting</b>      GS-0510      <a href="#">Illustration(s)</a></p> <p><b>Auditing</b>      GS-0511      <a href="#">Illustration(s)</a></p>
<b>FLD</b>	<p><b>Scope of the Work</b> - Work involves planning, developing, and carrying out vital programs that are essential to the mission of the agency or that affect large numbers of people on a long-term or continuing basis. Work typically embraces several activities or functions. Here are examples of the scope of work for different occupational functions.</p> <ul style="list-style-type: none"> <li>• <b>Financial Administration and Program</b> - Analyzes all major financial management and operational aspects of a program. Provides information and recommendations supporting realignment of authorities, or major re-allocations of staffing, funds, and other agency resources.</li> <li>• <b>Accounting</b> - Plans and directs assignments vital to the success of the accounting program of a department or independent agency. Assignments are not specific to a particular accounting system or systems, but address the role of accounting in the solution of management problems.</li> <li>• <b>Auditing</b> - Analyzes major programs in response to management concerns about major deficiencies in mission accomplishment. From audit findings, advises top agency management directly on the overall characteristics and direction of programs that constitute the basic mission of the agency.</li> <li>• <b>Budget Analysis</b> - Plans, develops, monitors, and coordinates the implementation of the total budgetary or financial management program of an entire Federal agency, major military command immediately below the headquarters level, or multi-mission civilian administration, bureau, or service. The employing entity is organized into a central office that is subdivided into large, independent components in field and headquarters locations. Components are responsible for the conduct of diverse, important programs that affect the health, well being, safety, or security of a substantive portion of the public. Field installations and components are located at numerous geographically dispersed places within and outside the United States. Each such component is responsible for the formulation and execution of its own multi-year budget and financial management program.</li> </ul> <p><b>Effect of the Work</b> - Work affects one or more of the following outcomes:</p> <ul style="list-style-type: none"> <li>• the well-being of the Nation on a long-term basis;</li> <li>• the shaping of the character of broad national programs and/or the national economy or the economies of foreign governments; and/or</li> <li>• the development of wide-ranging policies that affect the overall efficiency and economy of major agency programs.</li> </ul>

## **FACTOR 6 - PERSONAL CONTACTS AND FACTOR 7 - PURPOSE OF CONTACTS**

These factors include face-to-face and remote dialogue (e.g., telephone, email, and video conferences) with persons not in the supervisory chain. (**Note:** Personal contacts with supervisors are under Factor 2 - Supervisory Controls.) The levels of these factors consider/ take into account what is required to make the initial contact, the difficulty of communicating with those contacted, the setting in which the contact takes place, and the nature of the discourse. The setting describes how well the employee and those contacted recognize their relative roles and authorities. The nature of the discourse defines the reason for the communication and the context or environment in which the communication takes place. The reason for a communication, for example, may be to exchange factual information or to negotiate. The communication may take place in an environment of significant controversy and/or with people of differing viewpoints, goals, and objectives.

Above the lowest levels, credit points under Factors 6 and 7 only for contacts that are essential for successful performance of the work and that have a demonstrable impact on the difficulty and responsibility of the work performed. Factors 6 and 7 are inter-dependent. Accordingly, use the same personal contacts for selection of both the Factor 6 and the Factor 7 levels.

Determine the appropriate level for Personal Contacts and the corresponding level for Purpose of Contacts. Obtain the point value for these factors from the intersection of the two levels as shown on the [Point Assignment Chart](#) at the end of this section.

**continued**

<b>PERSONAL CONTACTS (continued)</b>			
<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>
<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>	<b>GS-0560</b>
<b>Level 1</b>	Other employees and support personnel in the immediate office or related units within the agency and, as required, contact with taxpayers or their representatives.		
<b>Level 2</b>	<p>Employees in the agency, both inside and outside the immediate organization and as required, taxpayers or their representatives. Additionally, personnel outside the agency, but at the site of an agency audit. Examples:</p> <ul style="list-style-type: none"> <li>• management support personnel in budget, accounting, financial management, human resources, and information technology offices;</li> <li>• agency personnel from various levels within the agency such as headquarters, regions, districts, or field offices or other operating offices in the immediate installations; and/or</li> <li>• non-agency personnel that the agency has scheduled for interviews in conjunction with an audit.</li> </ul>		
<b>Level 3</b>	<p>Executives, officials, managers, professionals, and/or taxpayers including corporation officials, and employees of other agencies and outside organizations and businesses. Contacts are not routine or recurring. Must recognize or learn the role and authority of each party during the course of the meeting. Examples:</p> <ul style="list-style-type: none"> <li>• representatives of contractors;</li> <li>• attorneys and accountants of business firms;</li> <li>• representatives of state and local governments;</li> <li>• administrators, professors, and staff of universities and hospitals;</li> <li>• other Federal agencies, including OMB representatives;</li> <li>• various levels of agency management such as policy review boards at higher levels in the agency; and/or</li> <li>• Congressional or Executive Branch staff members making inquiries on behalf of constituents.</li> </ul>		
<b>Level 4</b>	<p>Recurring face-to-face and remote oral (e.g., telephone) or email contact with high-ranking officials from outside the employing department or agency at national or international levels in highly unstructured settings. Examples:</p> <ul style="list-style-type: none"> <li>• Congressional appropriations committee members;</li> <li>• Presidential advisors and cabinet level appointees of major departments and agencies;</li> <li>• State governors, mayors of large cities, presidents of large national or international firms;</li> <li>• presidents of national unions, governors, or mayors of large cities; and/or</li> <li>• occasional contact with nationally recognized representatives of the news media on financial matters of national significance.</li> </ul>		

<b>PURPOSE OF CONTACTS</b>			
<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>
<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>	<b>GS-0560</b>
<b>Level A</b>	To acquire or exchange information or facts needed to complete an assignment.		
<b>Level B</b>	<p>To plan, arrange, coordinate, or advise on work efforts and/or arrange for interviews and meetings to obtain information; and, as required, to obtain data to verify questionable items. Though differences of opinion may exist, the persons contacted are usually working toward a common goal and generally are cooperative. Contacts involve these types of matters:</p> <ul style="list-style-type: none"> <li>• the significance of guidelines;</li> <li>• the appropriateness of recommendations;</li> <li>• the necessity for additional facts;</li> <li>• the preferred course of action including preferred methods of data gathering;</li> <li>• resolving problems related to assignment of responsibility;</li> <li>• coordinating the technical support of subject-matter experts;</li> <li>• answers to questions and issues.</li> </ul>		
<b>Level C</b>	<p>To influence, motivate, interrogate, or control persons or groups when there is wide disagreement on the merits of a proposed action, or when persons contacts are fearful, or uncooperative. Examples:</p> <ul style="list-style-type: none"> <li>• persuading 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/financial management policies, objectives, or regulations;</li> <li>• influencing or persuading others to the employee's point of view regarding the merits of a technical accounting method, concept, or procedure when others hold strongly opposed points of view;</li> <li>• influencing or persuading representatives of an audited organization to accept critical or controversial observations, findings, and recommendations when representatives of audit subjects are reluctant to agree that costly errors were made, that corrective action is required, or that suggestions for change will improve operations;</li> <li>• influencing and persuading taxpayers to comply with requirements for information to resolve outstanding problems and issues or to pay tax liability when the taxpayers or their representatives hold strong opposing views, and/or are hostile, skeptical, or uncooperative requiring the employee to use tact, persuasiveness, and diplomacy to obtain the desired results;</li> <li>• providing skeptical and fearful individual and business taxpayers with information on agency products and services, and in-depth authoritative tax advice and assistance to increase compliance with tax laws and regulations through increased knowledge.</li> </ul>		

(continued)

<b>PURPOSE OF CONTACTS (continued)</b>	
<b>Level D</b>	<p>To present, justify, defend, negotiate, or settle matters involving significant or controversial issues. The persons contacted typically have diverse viewpoints, goals, or objectives. This situation requires that the employee work with the contacts to achieve a common understanding of the problem. Often the employee must negotiate a compromise or develop suitable problem resolution alternatives. Generally, the topics under discussion involve long range issues or problems.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>• defending alternative methods of financing substantive program operations or the redistribution of appropriated funds and programs among components immediately below agency or equivalent level;</li> <li>• negotiating and resolving controversial financial and program issues of considerable significance that are not susceptible to resolution at lower echelons in government;</li> <li>• justifying the overall direction to be given for the organization's financial management, budgeting, accounting or auditing programs;</li> <li>• justifying proposed changes to achieve major economies;</li> <li>• justifying proposed revisions to standards and guides for complex programs or activities.</li> </ul>

<b>POINT ASSIGNMENT CHART</b>					
<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>			<b>GS-0512</b>
<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>			<b>GS-0526</b>
<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>			<b>GS-0560</b>
<b>Purpose of Contacts</b>					
<b>Personal Contacts</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>1</b>	30	60	130*	230*
	<b>2</b>	45	75	145	245
	<b>3</b>	80	110	180	280
	<b>4</b>	130*	160	230	330

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\*THIS COMBINATION IS UNLIKELY

## FACTOR 8 - PHYSICAL DEMANDS

**NOTE:** Laws and regulations governing pay for irregular or intermittent duty involving unusual physical hardship or hazard are in *section 5545(d), of title 5, United States Code, and subpart I of title 5, Code of Federal Regulations.*

**Note:** In the table below, factor level description is abbreviated as FLD.

<b>Level 8-1 5 points</b>				
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>	<b>GS-0560</b>
<b>FLD</b>	The work is principally sedentary. Some work may require walking in factories, warehouses, supply dumps, and similar areas to check on inventories and the existence of, or nature of, equipment and property. Work may also require walking and standing in conjunction with travel to and attendance at meetings and conferences away from the work site. Some employees may carry light items, or drive a motor vehicle. No special physical effort or ability is required to do the work.			

## FACTOR 9 - WORK ENVIRONMENT

**NOTE:** Laws and regulations governing pay for irregular or intermittent duty involving unusual physical hardship or hazard are in *section 5545(d), of title 5, United States Code, and subpart I of title 5, Code of Federal Regulations.*

**Note:** In the table below, factor level description is abbreviated as FLD.

<b>Level 9-1 5 points</b>				
<b>Series</b>	<b>Financial Administration and Program</b>	<b>GS-0501</b>	<b>Internal Revenue Agent</b>	<b>GS-0512</b>
	<b>Accounting</b>	<b>GS-0510</b>	<b>Tax Specialist</b>	<b>GS-0526</b>
	<b>Auditing</b>	<b>GS-0511</b>	<b>Budget Analysis</b>	<b>GS-0560</b>
<b>FLD</b>	Works in an adequately lighted, heated, and ventilated office setting. Some employees may occasionally be exposed to uncomfortable conditions in such places as factories, construction yards, and supply yards.			



## GRADE CONVERSION TABLE

Convert total points on all evaluation factors to General Schedule grades using the following table. The shaded area(s) reflect the grade levels commonly attained in this job family.

<b>Point Range</b>	<b>GS Grade</b>
190-250	1
255-450	2
455-650	3
655-850	4
855-1100	5
1105-1350	6
1355-1600	7
1605-1850	8
1855-2100	9
2105-2350	10
2355-2750	11
2755-3150	12
3155-3600	13
3605-4050	14
4055-up	15

## APPENDICES

### APPENDIX F1 - FACTOR 1 ILLUSTRATIONS

#### **Level 1-6: Title at Agency Discretion, GS-0501**

Knowledge of commonly used finance regulations and local policies, practices, methods, procedures, and precedents sufficient to function effectively in the work situation, (or the equivalent).

- Analyzes samples of accounts payable. Ensures that the office is taking advantage of early payment discounts. Checks for proper authorizations, early payments, and late payments.
- Prepares a monthly property management report showing asset acquisitions and disposal during the month. Verifies asset activity to purchasing and voucher reports. Prepares journal entries to remove disposed assets from the ledger. Takes appropriate action regarding missing documents and data, and documentation errors. Verifies the processing of payments for asset acquisitions. Observes agency instructions for preparing journal entries to show asset disposal in appropriate accounting records.

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#### **Level 1-6: Accountant, GS-0510**

Professional knowledge of accounting concepts, principles, and methods sufficient to work independently using conventional procedures and practices that apply to most situations, including the following (or the equivalent):.

- Identifies accounting problems such as inadequate maintenance of fund controls, inaccurate records and reports, improper methods for document control, and lack of documentary evidence to support performance of regulatory reconciliations.
- Compiles centrally requested cost reports and reports of variance from standards. Develops reports comparing actual results to plans and budgets.
- Conducts special cost analysis of various operations to determine, for example, if proposals for revised methods or new equipment would affect savings. Performs statistical analyses of agency productivity trends. Participates with other accountants in developing cost estimates for in-house projects and contractor proposals.

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**Level 1-6: Auditor, GS-0511**

Professional knowledge of auditing concepts, principles, and methods; general knowledge of the organization's business practices; and skill in applying conventional procedures and practices sufficient to work independently sufficient to function effectively in the following work situations (or the equivalent).

- Independently audits the operations of a club or restaurant. Compares the contents of books of original entry, ledgers, journals, and inventories against receipts and records for food sales, bar sales, amusement machines, employee payrolls, purchases, inventories, and supplies. Assures that capital improvements and services were accomplished as reported and related billings are paid. Identifies and reports findings such as improper reporting of income, performance of unauthorized services, charging operating costs to capital expenditure, improper storage of property, and improperly reporting employee meals.
- While working as a member of team responsible for a large auditing engagement; audits a contractor's labor and materials costs. Contracted work is directly observable and contract provisions are clear. The accounting system is straightforward and well maintained with tangible and verifiable processes due to the presence of records, documents, receipts, and ledgers that apply and/or are related to transactions and processes being audited. Duties include verifying that: the accounting system is set up and maintained according to accepted accounting principles; charges for materials and labor are reasonable and comply with regulations and contract provisions; materials and labor are actually expended on the product or service contracted for; and credit is received for unused or defective materials.
- Conducts an audit of an employment-training provider. Examines program documents as well as previous audit reports to determine compliance with governing regulations. Identifies unusual and questionable practices. Develops and reports an opinion on the economy and efficiency of the operations and recommends corrective action.

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**Level 1-6: Internal Revenue Agent, GS-0512**

Professional knowledge of accounting and auditing concepts, principles, and methods; and of the Internal Revenue Code and IRS policies, rules, and regulations sufficient to function effectively in the following work situations (or the equivalent)..

- Independently audits a wide range of tax returns. Uses procedures and carries out practices that are conventional and apply to most situations encountered. Researches tax issues specific to the examination using the Internal Revenue Code, regulations, court decisions, and other available sources. Reviews records such as receipts, sales records, employee payroll records, and purchase orders. Identifies and reports findings such as improper reporting of income, charging of operating costs to capital expenditures, and improper reporting of employee taxes. Examines related subsequent and prior year returns concurrently with the primary return when warranted.
- Independently reviews applications from organizations for exemption from Federal income tax law applicable to exempt organizations. Reviews the by-laws, purpose, and activities of the organization to verify compliance with requirements for tax exempt status. Researches the features, practices, and trends pertaining to the type and size of organization, including for example, charitable, educational, religious, hospital, private foundation, social club, union, or farmers' cooperative. Applies laws specific to the type of organization and issues letters of determination.
- Examines employee benefit plan applications and accompanying documents to determine eligibility or compliance with Internal Revenue Code provisions. Reviews files, including the governing instruments and results from recent audits and operation of the plan to secure information regarding discrimination in favor of highly compensated employees. Also reviews records of former employees to determine if they were properly vested, if benefits were properly calculated, whether they were given proper options under the plan and the law, and if their distribution was correctly reported.

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**Level 1-6: Tax Specialist, GS-0526**

Basic knowledge of elementary accounting concepts, principles, practices, and methods; general and local business practices, and analytical methods; and. interviewing and investigative techniques sufficient to:

- Resolve examination and collection issues, and
- Assist taxpayers with and resolve compliance issues involving such matters as filing and payment delinquencies, and the accuracy of filings

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**Level 1-6: Budget Analyst, GS-0560**

Knowledge of installation budget and finance regulations, procedures and processes for budget formulation to function effectively in the following work situations (or the equivalent):

- Compiles, correlates, and consolidate individual estimates for such items as personnel salaries and expenses, travel, and minor building maintenance. Enters consolidated estimates in accepted formats on appropriate forms and schedules.
- Analyzes and compares selected object class and line item obligations and expenditures in the approved operating budget. The operating budget covers such items as office supplies, telephone service, heating oil, electricity, personnel travel, vehicle repair, and minor building maintenance. Determines whether funds are being used on a timely basis to support the installation's mission and objectives in accordance with the annual work plan. Writes brief factual reports that detail the purposes (e.g., travel, overtime, or office supplies) for which funds were obligated and expended.

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Knowledge of, and skill in applying, commonly used budget and finance principles, practices, and methods of budget execution and the organizational structure, programs, and work methods of serviced components sufficient to function effectively in either of the following work situations.

- Determines whether obligations, expenditures, and requested allotments are within funding limitations in the approved budget.
- Determine whether estimates of funding needs and requests for allotments are in line with program plans and work methods.

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**Level 1- 7: Title at Agency Discretion, GS-0501**

Detailed intensive knowledge of the policies, precedents, goals, objectives, regulations, and guidelines of a functional area.; intensive knowledge of the organizational structure and functions of the agency; detailed knowledge of budgeting policies, regulations, procedures, and administrative and financial management systems; and a basic knowledge of information technology software and hardware sufficient to:

- Analyze financial activities and develop and charts functional logic for new and revised automated financial management systems; and
- Effectively presents financial management needs to information technology specialists.

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**Level 1-7: Accountant, GS-0510**

Professional, comprehensive knowledge of theories, practices, methods, and techniques of accounting; and organizational or program practices, policies, and functions sufficient to analyze accounting systems, or to modify and adapt conventional accounting and analytical techniques to solve a variety of accounting problems, and to function effectively in the following work situations (or the equivalent):

- Develops and maintains an automated voucher examining and disbursing subsystem that provides in-house processing of commercial vouchers and payment for transactions completed by other organizations. Determines functional accounting requirements, assures interface with the larger automated management system, guides systems programming, develops functional tests, writes instruction manuals, gives oral presentations on development progress, and attends meetings on system integration and problem resolution.
- Monitors accounting systems covering operations and expenses for such items as payroll, travel, transportation, supplies, rents, services, inventory, or commercial accounts. Participates in decision-making sessions and advises a number of program managers on regulatory requirements, financial policies, the interpretation of data, and program improvements through analysis of program operations, monthly reports, and special systems edits.
- Independently plans, develops, and coordinates financial management improvements necessary to comply with such legislation and regulations as the CFO Act, the Federal Managers' Financial Integrity Act, the Government Performance and Results Act (GPRA), and Office of Management and Budget (OMB) directives. Prepares financial statement formats for Department component use in reporting data required under the CFO Act and GPRA. Maintains a chapter in the Department's accounting standards manual dealing with financial statement content. Participates on accounting policy and financial statement coordinating committees. Works with information technology management organizations to assure that applicable computer system changes are effected properly. Discusses with audit staff approaches to financial statement disclosure issues.

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**Level 1-7: Auditor, GS-0511**

Professional, comprehensive knowledge of theories, practices, methods, and techniques of accounting and auditing; and knowledge of organizational or program practices, policies, and functions. Knowledge is sufficient to independently plan and conduct a variety of assignments or investigations and to develop or modify methods and techniques to resolve a variety of auditing problems and to function in the following work situations (or the equivalent):

- Independently audits the operations and accounts of contractors to determine the basis for cost setting under a variety of contracts, such as cost reimbursable, price determinable, fixed price, and incentive type contracts.
- Reviews an organization's appropriation accounts maintained at an installation's finance and accounting office. Accounts cover such activities as operations and maintenance; research, development, test, and evaluation; foreign military sales; and new construction. Identifies any overspending, and the propriety of obligations and expenditures.
- Develops methods to isolate and identify conditions affecting mission capability, susceptibility to fraud, and the potential for increased efficiency. Assesses the potential to reduce cost in a variety of programs, projects, and functions such as information technology, financial management, acquisition, and logistics systems.

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**Level 1-7: Internal Revenue Agent, GS-0512**

Professional, comprehensive knowledge of, and skill in applying, the theories, practices, methods, and techniques of accounting and auditing sufficient to independently plan and conduct the complete range of tax examinations and related investigations and to otherwise function effectively in a variety of work situations (e.g., business taxpayers such as sole proprietorships, partnerships, fiduciaries, and sizable corporations), including the following (or the equivalent):

- Conducts audits of a broad range of income tax returns. The examinations involve a number of difficult and complex legal, financial, or valuation issues or anticipated accounting, tax law, or investigative problems. The work requires detailed planning to conduct information gathering, consider information available, identify questionable items and missing information, and decide which issues will produce a significant tax or compliance effect.
- Conducts investigations to determine whether an employee benefit plan complying with regulatory requirements and tax law by verifying coverage, participation, and eligibility. Verifies mathematical computations to determine if the authorized contributions for a defined benefit plan as specified by the actuary is based on reasonable actuarial assumptions and within the maximum deductible limits. Reviews creative pension plan funding methods such as 401(k) self-directed accounts to identify excess contribution problems and make adjustments.

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**Level 1-7: Tax Specialist, GS-0526**

Knowledge of accounting principles, practices, methods, and examination techniques as well as knowledge of technical tax-related accounting sufficient to resolve complex examination and collection issues. Such issues include such matters as reviewing taxpayer books and records to gain an understanding of taxpayer's methods of accounting (cash/accrual basis) and determining active/passive loss, i.e., active participation issues or applicability of at-risk rules.

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**Level 1-7: Budget Analyst, GS-0560**

Detailed, intensive knowledge of the policies, precedents, goals, objectives, regulations, and guidelines of a functional area (e.g., financial oversight, budget formulation, and/or budget execution) sufficient to:

- analyze and evaluate continual changes in program plans and funding and their effect on financial and budget program milestones; and
- analyze financial and budgetary relationships to develop recommendations for financial and/or budgetary actions.

Representative work situations include the following:

- Reviews, edits, and consolidates annual and multi-year budget estimates for assigned organizations and programs into a single budget request. Prepares or edits narrative justifications and projected funding needs, and assures that data in requests is formally and accurately documented in a wide variety of unrelated forms, schedules, and reports. Analyzes and forecasts for customers such as the agency, private industry, and the public, their demands for goods and services and for changes in nature, type, and cost of goods and services produced.
- Monitors the execution of a budget with many different sources and types of funding such as 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 accounts. Identifies and analyzes trends in the receipt, obligation, or expenditure of funds to ensure 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.

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**Level 1-8: Title at Agency Direction, GS-0501**

Mastery of the concepts, principles, practices, laws, and regulations of budgeting and/or financing sufficient to manage or analyze national-level mission-related programs and perform such duties (or the equivalent) as:

- Provides staff direction and guidance in designing and implementing the agency's business and financial management information systems. The systems involve multiple facilities and services, and include the finance, accounting, budget, cost analysis, and management functions. Provides authoritative policy interpretations on functional systems design issues; identifies operating policies and procedures to be developed or revised; advises senior agency executives on the direction and allocation of resources for operation and administration of the agency business/resource management systems.

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**Level 1-8: Accountant, GS-0510**

Mastery of a professional knowledge of the theories, concepts, principles, and practices of accounting and financial management sufficient to conduct difficult assignments involving interfaces and inter-relationships between and among programs, systems, functions, policies, and various issues and to function effectively in the following work situations (or the equivalent):

- Serves as staff expert on foreign military sales. Coordinates the resolution of accounting system problems arising from factors such as changes in legislation, and recent changes in the status of the country's needs and financial condition. Develops policies with respect to financing program operations, determining accounting system adequacy, and qualifying cooperating businesses and other aspects of the program. Develops regulations and guidelines for program users.
- Develops and maintains a complex of automated subsystems to produce accounting and financial information on a worldwide system for the acquisition, distribution, and use of oil, gasoline, and aviation fuel. Applies knowledge of legislation, regulations, and automated systems software to define systems specifications and to evaluate proposals to integrate the accounting system with administrative support and functional program information systems.
- As the agency's technical accounting authority, develops justification for agency financial/accounting policy; provides senior level agency coordination of accounting issues such as the appropriate accounting to treat different agency business lines as if they were corporate subsidiaries; and decides whether and how to recognize and report contingent liabilities for decommission of production facilities.

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**Level 1-8: Auditor, GS-0511**

Mastery of a professional knowledge of the theories, concepts, principles, and practices of accounting, financial auditing, and financial management sufficient to conduct difficult assignments involving interfaces and inter-relationships between and among programs, systems, functions, policies, and various issues and to function effectively in the following work situations (or the equivalent):

- Serves as the agency technical expert in a wide variety of agency audit program management functions. Analyzes and interprets legislation and agency policies. Coordinates with other Federal audit organizations such as the General Accounting Office to develop agency guidance in audit program areas, and to monitor new and interrelated agency-level systems and organizations. Establishes review criteria to improve efficiency of audit activities.
- Conducts broad audit assignments requiring integrated analysis of a number of different accounting systems. Chooses audit areas to be covered and plans audit efforts in different locations and at different organizational management levels. Plans often involve coordination with outside agencies. Develops new audit approaches where no precedent exists. Works with highly interpretive laws and regulations, and targets audits at highly controversial problems. Audits may require an extended period of time (e.g., more than one year) to complete. Additionally, the audits may involve shaping major programs, compliance with new legislation, or facilitating the resolution of long-standing problem areas of vital importance to the agency.
- Conducts audits of the agency's electronic information systems and information systems used by the participants of agency programs such as investment companies, contractors, lenders, and small businesses. Identifies and targets system weaknesses. Develops accessing methods and statistical and mathematical models to identify abnormalities and system vulnerabilities. Devises innovative auditing techniques. Audits cover all major financial and management aspects of agency programs. Findings are critical for annual and long-range planning of agency functions and influence agency policies and legislative proposals.

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**Level 1-8: Internal Revenue Agent, GS-0512**

Mastery of a professional knowledge of the theory, concepts, principles, and practices of accounting and tax auditing sufficient to conduct difficult assignments involving interfaces and inter-relationships between and among programs, systems, functions, policies, and various issues and to function effectively in the following work situations (or the equivalent).

- Plans, coordinates, and conducts complex examinations. Examinations involve such matters as fraud cases, imputing interest, constructing dividends to charge shareholders with income, sham corporations set up to postpone payment of taxes, and restricted interest related to net operating losses. Work requires application of difficult tax laws and execution of sound investigative techniques. Also uses knowledge of the structure and organizational relationships in businesses plus a thorough knowledge of business and accounting methods to develop solutions to complex tax issues. Such tax issues may involve matters such as changes in accounting methods and related changes in computations and allocations, carry-backs, and carry-forwards. Projects typically involve development of new approaches for identifying meaningful issues and resolution of problems.
- Serves as a resource for other agents in the sample, extraction, retrieval, and analysis of information from taxpayer automated accounting systems. Uses a comprehensive understanding of the structure and layout of accounts in computer databases to analyze a variety of automated accounting systems and to retrieve information for examinations from taxpayers' computer systems.

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**Level 1-8: Budget Analyst, GS-0560**

Mastery of the concepts, principles, practices, laws, and regulations of budgeting and financing for mission-related programs and services sufficient to analyze national level programs and/or exceptionally large and complex programs. Skill in applying expert knowledge of the financial and budgetary relationships between the subordinate and the most senior level of financial management and budgeting within the employing entity sufficient to function effectively in the following work situations (or the equivalent):

- Reviews, analyzes, revises, and recommends approval, disapproval, or modification of budget requests and justifications. Receives the requests from budget officers at subordinate components of the agency, and/or budget officers at the same echelon, but with responsibility for one or more major programs. Analyzes, combines, and consolidates these budget estimates into a budget document that reflects the balanced, multi-year funding needs of the agency or organization. May develop new budgetary policies. May serve agency managers and managers of the organization's major program areas as an authoritative source of advice on formulation of budget estimates and guidance.
- Manages the formulation, justification, and execution of the budget for an entire agency or major component conducting a substantive program or recognizable segment thereof. Serves as the technical authority on budget formulation and execution for the employing component. Ties together the budgetary work of program managers, subject-matter experts, staff officials such as human resources, computer systems, and accounting specialists, and subordinate budget analysts. May present the budget for the organization to the managers of the serviced programs and to budget officials at the next echelon in the agency.

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**Level 1-9: Accountant, GS-0510**

Mastery of cost accounting theory, concepts, and principles sufficient to:

- Serve as the senior cost accounting consultant for an agency/department that manages a multi-million dollar inventory, and has fixed assets with a multi-billion dollar value;
- Lead the creation of a comprehensive integrated and interfaced cost accounting system that covers all functions of the multi-mission agency, and meets statutory and regulatory requirements;
- Formulate new cost accounting concepts and methods for which no precedent exists in the Federal or private sectors;
- Advise top agency management officials on the development and implementation of the new system;
- Counsel top agency/department officials who appear before congressional committees and the national media concerning the agency's cost accounting system; and
- Testify before the committees.

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**Level 1-9: Budget Analyst, GS-0560**

Mastery of, and skill in advising on, all phases of the Federal budget process, including judicial and administrative interpretations, sufficient to:

- Provide Members and committees of Congress with authoritative analysis, advice, and assistance on complex budget issues of national scope;
- Suggest, advise on, and analyze for Members and congressional committees proposals for revising the existing laws and regulations that govern the Federal budget process;
- Provide direct authoritative assistance to Members and senior staff during the various stages of legislative consideration including hearings, markup sessions, floor debates, and conferences; and
- Address other major budget policy issues.

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## APPENDIX F4 - FACTOR 4 ILLUSTRATIONS

### Level 4-2: Budget Analyst, GS-0560

**Nature of Assignment** - Consolidates budgetary data prepared by others. Researches regulatory literature to obtain background material to assist higher-grade employees with their work.

**What Needs to be Done** - Enters data on related forms and schedules in accepted format. Summarizes information in a few related forms and schedules. Checks agreement of totals and subtotals of costs for similar line items in related reports. Obtains factual data needed by co-workers. Compares and matches costs of selected program elements and/or support functions by line item, object class, or identifying code.

**Difficulty and Originality Involved** - Encounters difficulty in relating various needs to assigned mission support activities and line items in the budget, and also in determining the entries required on appropriate forms and schedules.

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### Level 4-3: Title at Agency Discretion, GS-0501

**Nature of Assignment** - Responsible for the standard procedural aspects of a foreign military sales financial management program.

**What Needs to be Done** - Analyzes such matters as type of procurement action, support services, and reimbursement to the Government for engineering and quality assurance services, and administrative expenses. Monitors financial transactions and performs other duties to assure that procedures to identify reimbursable costs are carried out. Prepares adjustments to bring case records in line with requirements.

**Difficulty and Originality Involved** - Encounters difficulties because the agency accounting system does not capture costs or financial relationships in sufficient detail to meet foreign military sales requirements.

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### Level 4-3: Accountant, GS-0510

**Nature of Assignment** - Supports one segment of a local accounts payable operation.

**What Needs to be Done** - Tracks operations and solves operational problems. Studies existing reports, accounts, and instructions to streamline operations or to provide more meaningful financial information. Advises managers on transactions that differ from the norm.

**Difficulty and Originality Involved** - Program operations are stable. Additionally, the accounting system requirements are established and well documented.

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**Level 4-3: Auditor, GS-0511**

**Nature of Assignment** - Does contract audit work as a member of an audit team at the field office level.

**What Needs to be Done** - Reviews incurred costs, routine forward pricing or bid proposals of limited dollar impact, and segments of material, labor and overhead pools, routine progress payments, and segments of special surveys.

**Difficulty and Originality Involved** - Decisions require an analysis and evaluation of records, documents, and relevant data where audit objectives are known, audit steps are fairly well defined, programs are relatively stable, and normally data findings are not in conflict.

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**Level 4-3: Internal Revenue Agent, GS-0512**

**Nature of Assignment** - Plans, coordinates, and conducts audits of tax returns and records filed by individuals, small businesses, and/or exempt organizations.

**What Needs to be Done** - Uses different and unrelated examination processes, but observes established methods and procedures. Examines various types of accounting and records systems and transactions. Verifies and evaluates information.

**Difficulty and Originality Involved** - Encounters difficulty in reconciling discrepancies and inconsistencies in data, and in applying pertinent and appropriate tax laws, regulations, precedent decisions, and procedures.

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**Level 4-3: Budget Analyst, GS-0560**

**Nature of Assignment** - Compares and contrasts current and historical budget and workload data for supply and maintenance programs. Uses findings to discern trends in spending and to anticipate needs for funds or reprogramming actions.

**What Needs to be Done** - Reviews, verifies, and analyzes data for consistency with financial program objectives and for adherence to instructions. Considers information on current and past cost in financial statements and reports. Recommends to operating offices the options for adjusting estimates of funding needs. Provides program directors and their representatives with procedural and regulatory guidance on the availability of or limitations on use of funds for supplies, travel, equipment, contracts, and related expenditures. Consolidates estimates into decision packages for submission to higher authorities.

**Difficulty and Originality Involved** - Encounters difficulty in discerning trends in spending and relating them to changes in program funding needs and work accomplishments.

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**Level 4-4: Title at Agency Discretion, GS-0501**

**Nature of Assignment** - Analyzes all functional aspects of a financial management system.

**What Needs to be Done** - Analyzes and evaluates systems architecture and administration. Uses findings to design local reporting forms, programs, and procedures for accessing data. Develops and/or selects data monitoring and evaluation techniques, and prepares financial reports.

**Difficulty and Originality Involved** - Decisions are complicated by such matters as:

- the overall strengths and weaknesses of the current system;
- existing policies;
- mission objectives; and
- interfaces with other projects.

Each task requires research of new data as well as analysis of previously acquired information. Traditional approaches are not always applicable because of changes in policy and technology. Accordingly, many tasks require originality and creativity.

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**Level 4-4: Accountant, GS-0510**

**Nature of Assignment** - Analyzes accounting system effectiveness, and trends or anomalies in accounting system transactions and their significance to ongoing agency programs and commercial operations. Work involves one accounting system.

**What Needs to be Done** - Advises management on these types of matters:

- accounting system redesign;
- modifications to automated system hardware or software;
- changes to functional program workflow practices or procedures;
- better internal controls, greater detail, redesign of reports, or faster consolidation of data; and
- how to satisfy regulatory requirements, reduce cost, eliminate waste and fraud, or improve operations.

**Difficulty and Originality Involved** - Decisions require an assessment of a variety of conditions inherent in the operation of an accounting system, the complexity and variability of supported programs, user interactions, new requirements, and the various accounting approaches available.

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**Level 4-4: Auditor, GS-0511**

**Nature of Assignment** - Plans, coordinates, and conducts audits. Prepares reports on work processes and accounting systems.

**What Needs to be Done** - Analyzes and evaluates these types of matters:

- the current status of accounting or reporting systems or operating programs;
- the rationale for determining costs;
- records, statements, and operating programs;
- the nature and extent of liabilities or deficiencies; and
- the methodology used to reevaluate assets.

**Difficulty and Originality Involved** - Identifies and analyzes numerous unknown factors in an environment of agency programs, operations, and systems are not always controlled by guidance that is clear or that involve unusual combinations of actions and circumstances. Because of this situation, routinely encounters new problems and conditions

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**Level 4-4: Internal Revenue Agent, GS-0512**

**Nature of Assignment** - Examines tax returns that involve special features such as accounting systems peculiar to a particular business market segment or industry or many different and unrelated issues that require the application of specialized tax laws and investigative techniques.

**What Needs to be Done** - Adapts standard methods to find information regarding the income and financial operations of the taxpayer.

**Difficulty and Originality Involved** - Work is made difficult by the need to establish proper interpretation and application of pertinent tax laws. Usually the laws are not clear, involve unusual combinations of actions or circumstances, decisions of other Government agencies, or other controversies where precedents are conflicting or nonexistent.

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**Level 4-4: Budget Analyst, GS-0560**

**Nature of Assignment** - Provides analytical services to support the formulation, justification, presentation, enactment, and execution stages of the budget process for a substantial segment of the agency's budget for personnel salaries and expenses. Works with data, forms, procedures, and guidelines for both appropriated and revolving fund budgets.

**What Needs to be Done** - analyzes a wide range of past and present program and employment statistics and financial data. Reviews requests for funding and proposed staffing levels in relation to current obligations and expenditures. Determines the need to vary the sources and methods of obtaining information. Assesses the impact of changes in programs and regulations on salaries, travel, benefits, overtime, and related expenses on the agency's budget.

**Difficulty and Originality Involved** - Encounters difficulty in interpreting and reconciling program performance owing to conflicting program and budget data. Encounters difficulty in identifying and recommending alternatives to accomplish management objectives within funding constraints. Uses sound judgement to forecast the effects of revised levels of obligations and expenditures on current and future budget estimates.

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**Level 4-5: Title at Agency Discretion, GS-0501**

**Nature of Assignment** - Interprets laws and regulations pertaining to the expenditure of Social Security Trust funds.

**What Needs to be Done** - Prepares agency-wide policies and procedures on administrative payments and collections, certifying officers, cashiers, and designated agents. Comments on GAO, OMB, and Treasury proposals. Conducts research on new methods and techniques.

**Difficulty and Originality Involved** - Assignments require interpretation and analysis of laws, regulations, and Comptroller General decisions. Prepares findings and interpretations in lay terms for personnel at all levels of management and in technical terms for personnel in operating units.

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**Level 4-5: Accountant, GS-0510**

**Nature of Assignment** - Provides expert and authoritative advice on the application of accounting principles, and the design and development of accounting systems for specialized agency missions and programs.

**What Needs to be Done** - Advises a number of program directors on accounting issues, and prepares a number of regular and special purpose reports. Tests systems changes to ensure they do not compromise regular reporting requirements.

**Difficulty and Originality Involved** - Solves accounting problems in particularly difficult and responsible circumstances. Difficulties are due to the operation of a variety of accounting systems that interface with automated management information systems. The accounting systems require continual revision due to changing program information needs and the requirements of interfaced systems.

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**Level 4-5: Cost Accountant, GS-0510**

**Nature of Assignment** - Provides authoritative cost accounting expertise in support of agency cost accounting policies.

**What Needs to be Done** - Conducts cost accounting research to resolve such matters as the choice of depreciation methods, methods of cost allocation, user charges, cost consequences from dissolution of an activity or organization, contracting out, and franchising costs.

**Difficulty and Originality Involved** - Decisions are made difficult by cost criteria that vary with the event or activity, related governing regulations, guidance promulgated by OMB and Treasury, and standards issued by the Joint Financial Management Improvement Program, and the Federal Accounting Standards Advisory Board. Additionally, in making decisions, must consider their impact on agency mission, programs, and systems within the context of the agency organizational structure.

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**Level 4-5: Systems Accountant, GS-0510**

**Nature of Assignment** - Monitors and maintains tax and contributions accounts receivable and accounts payable systems that are interfaced with the agency's management information system and the agency payroll system. The latter system is interfaced with the agency's personnel, budget, and financial accounting systems.

**What Needs to be Done** - Schedules and tests a continuous stream of substantive changes to the immediate systems and their interfaces to companion systems. Assures changes do not compromise the integrity of systems data and the accuracy and completeness of various recurring and special financial reports.

**Difficulty and Originality Involved** - The number, variety, and structure of the interfacing systems, and the regulations, standards, and policies pertaining to the specialized programs they service complicate decisions on what needs to be done.

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**Level 4-5: Auditor, GS-0511**

**Nature of Assignment** - Conduct audits of agency financial management programs, operations, and activities.

**What Needs to be Done** - Develops individual audit programs and plans covering in detail these matters: functional responsibilities; specific project assignments; audit objectives and requirements; references; formats for data display and reports; and special instructions covering contingencies. Provides opinions on agency financial statements and the efficiency and effectiveness of financial programs.

**Difficulty and Originality Involved** - Decisions and actions are complicated by the sensitivity of the issues, the range of audit targets, the judgment required to define audit boundaries, and the lack of information on potential findings and their impact on audit schedules and resource allocations.

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**Nature of Assignment** - Conducts information systems audits of an insurance carrier's contract with the agency.

**What Needs to be Done** - Work involves assessing such matters as general and application controls, data integrity, systems life cycles, acquisitions, and information technology management.

**Difficulty and Originality Involved** - Encounters difficulties due to the insurance carrier's multiple programs for such functions as claims processing, financial management, and enrollment control. Difficulties are also due to the carrier's relatively extensive and complex accounting systems. Frequently, the auditor must respond quickly to findings developed during the audit. Responses may require these types of actions: modifying the scope of the audit; introducing new topics; and revising and applying analytical techniques that are professionally correct and appropriate for the situation.

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**Level 4-5: Internal Revenue Agent, GS-0512**

**Nature of Assignment** - Investigates complex accounting and auditing problems intermingled with controversial laws.

**What Needs to be Done** - Devises the solution to these types of problems:

- finding deposits after determining that a bank account balance shows an absence of expected current deposits;
- tracking revenues upon suspicion that a closely held incorporated construction company may not have reported all applicable revenues from the sale of homes.

**Difficulty and Originality Involved** - The tax laws or other legal issues often involve points of law that are without precedent or that conflict with precedent. Problems require intensive and extensive legal research to locate cases and evaluate potential effects of decisions or interpretations.

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**Level 4-5: Budget Analyst, GS-0560**

**Nature of Assignment** - Formulates, justifies, presents, and executes the agency's budget for its information technology program.

**What Needs to be Done** - Prepares official quarterly and annual reports. Reviews, analyzes, consolidates, and revises budget estimates, justification statements, and budget execution plans submitted by subordinate organizational segments and field components. Advises program officials and budget staffs at lower echelons of the necessity for and type of budgetary action to be implemented to meet agency needs for computer hardware, software, and trained personnel. Monitors and reports on the rate of expenditures of funds. Notifies management officials of trends toward over- or under-obligation of funds. Recommends approval or disapproval of requests for allotments and other similar funding requests. Considers financial and workload relationships that involve several matters. These matters include the cost of supporting the needs of the changing agency mission and programs; the timing of obligations and expenditures in relation to the budget cycle and availability of funds; and the cost effectiveness of leasing or buying.

**Difficulty and Originality Involved** - The budgetary data involve costs, obligations, and expenditures shown on a variety of unrelated forms, schedules, and reports that are produced under different criteria and at different times. These conditions create difficulty in obtaining, comparing, and correlating data from these sources. They also create difficulty in analyzing workload and financial information. Additionally, must respond on short notice to requests for analysis of the budgetary impact of unanticipated changes in technology and programs.

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**Level 4-6: Accountant, GS-0510**

**Nature of Assignment** - Provides accounting program direction and expert long-range planning, advice, and coordination for several organizational levels. Programs involve a large number of accountants, functional program specialists, and computer systems analysts in program definition and solution efforts.

**What Needs to be Done** - Applies new theories or technology to accounting for functional programs and interprets new legislation or regulations for application to the total complement of the department's accounting and financial information systems. Assesses benefits and costs to determine the effect of delaying or immediately implementing department-wide modifications to accounting systems. Assesses accounting program requirements for the department over a number of years in order to improve the quality of financial management advice and to assess accounting information costs. Assessments involve a number of accounting and reporting system options. The systems provide a range of data required by a number of program elements within the agency.

**Difficulty and Originality Involved** - Work takes place in an accounting system environment characterized by continually updated systems with expanded capabilities and new systems replacing older systems. Concurrently, laws, regulations, and policies are also changing.

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**Level 4-6: Auditor, GS-0511**

**Nature of Assignment** - Plans and designs short-term and long-term audit programs and analytical reviews of the governmentwide retirement, health insurance, and life insurance programs that are operated under policy direction of the agency. The programs involve internal agency operations, the operations of private sector firms under contract to provide services to the agency, and insurance carriers.

**What Needs to be Done** - Shapes programs to facilitate auditing and to comply with new or revised legislation in an environment of conflicting goals and private sector and public interests.

**Difficulty and Originality Involved** - Work is complicated by the sensitivities and parochial interests of stakeholders, the need to integrate analysis of a number of different functions, and the need to coordinate audits involving multiple sites, outside agencies, and private sector entities. Recommendations may impact the structure, effectiveness, and efficiency of major programs.

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## APPENDIX F5 - FACTOR 5 ILLUSTRATIONS

### Level 5-2: Internal Revenue Agent, GS-0512

**Scope of the Work** - Manages an inventory of cases that the supervisor has selected for their training benefits. Examines taxpayers' books and records, and interviews taxpayers to collect factual information. Prepares work papers and reports to document findings.

**Effect of the Work** - Examinations affect the taxpayer's tax liability and future tax compliance. Determinations do not normally have impact beyond the taxpayer who is the subject of the examination.

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### Level 5-3: Title at Agency Discretion, GS-0501

**Scope of the Work** - The position is in the Comptroller Office, Headquarters. Applies a wide range of standard practices and procedures to selected phases of the annual budget and financial administration process. Researches regulatory material to obtain factual information. Applies a wide range of analytical techniques to research results. Reports findings to higher level personnel.

**Effect of the Work** - Work contributes to the cost effective use of funds and to assurance that funds are not over or under obligated and that monies are spent in a timely manner for the intended purpose.

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### Level 5-3: Cost Accountant, GS-0510

**Scope of the Work** - Provides professional cost accounting support analysis and advice on a sophisticated automated job order cost accounting system at the facility. The system provides data to track the cost of providing products and services, and generates a database to produce management reports.

**Effect of the Work** - Work provides reports for use in evaluation of cost relative to performance in order to meet selected Government Performance and Results Act requirements. Work also affects the operation of facility programs.

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**Level 5-3: Accountant, GS-0510**

**Scope of the Work** - Position is in an accounting division of a facility. The incumbent applies a professional knowledge of accounting and related regulatory and statutory requirements to identify accounting problems in an automated accounting system. Accounting problems involve such matters as inadequate maintenance of fund controls, inaccurate records and reports, lack of documentary evidence to support performance of reconciliations required by regulation, and improper methods of document control.

**Effect of the Work** - Work supports the efforts of senior accountants who manage operation and maintenance of the automated accounting system.

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**Level 5-3: Auditor, GS-0511**

**Scope of the Work** - Audits the installation's compliance and adherence to regulations, and its adequacy of internal controls over operations. Conducts scheduled examinations of non-appropriated funds. Determines whether the organization is managing the funds in compliance with all applicable directives from higher authority and in conformance with accepted accounting principles and practices.

**Effect of the Work** - Advice and recommendation identify weaknesses and recommend corrective actions to senior audit managers who incorporate findings as necessary into reports to agency headquarters, GAO, and other external audit groups.

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**Level 5-3: Internal Revenue Agent, GS-0512**

**Scope of the Work** - Specializes in employment tax matters. Conducts a variety of types of employment tax examinations. Cases may involve unusual interpretations or applications of tax law.

**Effect of the Work** - Determinations often have a recurring effect in subsequent tax years. Enforcement typically affects principally the audited taxpayer, but may extend indirectly to business associates and similar taxpayers.

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**Level 5-3: Budget Analyst, GS-0560**

**Scope of the Work** - Prepares budgets for the annual operation of the organization's relatively stable supply maintenance and data processing functions. Functional operations present few problems in budget formulation or execution.

**Effect of the Work** - Advice and recommendations may effect increases or decreases in funds available for operation of the organization's supply, maintenance, and data processing functions. Consequently, advice and recommendations may affect the level of these services.

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**Level 5-4: Title at Agency Discretion, GS-0501**

**Scope of the Work** - Monitors appropriated and non-appropriated fund resources and activities at the installation level. Manages the financial management information system that supports accounting, budgeting, procurement, disbursing, and statistical reporting. Coordinates financial staff access to systems outputs.

**Effect of the Work** - Work affects the financial success and viability of installation programs.

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**Level 5-4: Accountant, GS-0510**

**Scope of the Work** - Maintains the general funds ledger and related cost systems and accounting activities at the headquarters of an agency with several subordinate field locations. Reviews, analyzes, and evaluates trial balance and other financial statements to ensure conformance with established agency policies, applicable regulations, and generally accepted governmental accounting practices.

**Effect of the Work** - Work affects the maintenance of the general funds ledger and related cost and financial accounting systems. The quality of this maintenance affects the quality of information that supports management decisions on staffing levels and the effective use of resources for accomplishment of missions.

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**Level 5-4: Auditor, GS-0511**

**Scope of the Work** - Audits the activities of health care providers that participate in nationwide health care programs on contracts to the Federal Government. Assesses the soundness of their financial and management practices and their compliance with the terms of their government contracts.

**Effect of the Work** - Prepares work papers and direct input to analyses and supporting material that the auditor-in-charge uses to prepare formal audit reports. The formal audit reports serve as evidentiary bases for the proposal of corrective action against the audited entities. Corrective actions may require the recovery of funds, changes in financial management practices, and revisions to future rates and coverage.

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**Level 5-4: Internal Revenue Agent, GS-0512**

**Scope of the Work** - Plans and conducts examinations of individuals with large incomes, large corporation operating subdivisions, and/or other high asset entities such as partnerships and fiduciaries.

**Effect of the Work** - Examination results affect the taxpayer by determining the correct tax liability. Results may lead to current and prior year corrective actions that may extend to other related entities. The treatment of accounting methods and techniques may set precedent.

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**Level 5-4: Budget Analyst, GS-0560**

**Scope of the Work** - Formulates, justifies, and monitors the execution of long-range (5 year) budget plans to fund the implementation of major substantive programs and services. Formulation involves developing detailed estimates and narrative justifications. Execution involves planning for and monitoring the use of funds for meeting program goals effectively.

**Effect of the Work** - Work controls the obligation and expenditure of funds in approved budgets. Work also assists in the internal planning and evaluation of organizational budgets and programs.

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**Level 5-5: Title at Agency Discretion, GS-0501**

**Scope of the Work** - Provides technical expertise to management on budgeting and cost estimating in conjunction with a large multi-year, multi-billion dollar acquisition program. Reviews and advises on financial management issues that are characterized by diverse and innovative approaches and coordinated and uncoordinated efforts by numerous subordinate organizations.

**Effect of the Work** - Advice affects the agency's ability to obtain project funding. The availability of this funding affects the agency's capability to carry out programs of national significance.

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**Level 5-5: Cost Accountant, GS-0510**

**Scope of the Work** - Works in Department headquarters with responsibility for cost accounting policy and research. Policies cover such matters as depreciation methods, methods of cost allocation, user charges, cost consequences from dissolution of an activity or organization, and contracting out. Cost criteria vary with the event for which cost information is being developed.

**Effect of the Work** - Recommendations affect the quality and level of Department services. Recommendations also affect major Department decisions on the scope of the work that Department personnel will perform.

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**Level 5-5: Systems Accountant, GS-0510**

**Scope of the Work** - Under general guidance of senior personnel, plans, designs, implements, and maintains selected segments of a Department's accounting system that functions to meet program managers' financial information needs. Work requires efforts to meet financial reporting requirements under the Chief Financial Officer Act, performance measures under the Government Performance and Results Act, and other legislation and related regulations. Work is done in an environment where goals and missions are continually changing and resources are limited.

**Effect of the Work** - Work affects the agency's compliance with legislative and regulatory requirements and OMB directives. Work also affects the capabilities of accounting systems to support management's financial management information needs.

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**Level 5-5: Auditor, GS-0511**

**Scope of the Work** - Audits the efficiency and effectiveness of work processes carried out in a number of discrete functional organizations. Audit approaches vary widely because of the variability of subject programs and systems, mission, applied technology, and procedures and regulations.

**Effect of the Work** - Findings and recommendations may affect modifications to systems and procedures, and to organizational structure. When standard systems are involved, findings may have an agencywide impact.

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**Level 5-5: Internal Revenue Agent, GS-0512**

**Scope of the Work** - Plans and conducts examinations of the largest corporations of national and international scope and operations with extensive subsidiaries, diversified activities, and multiple partners. Also examines other entities such as high-asset partnerships and fiduciaries. Resolves critical and unusual problems for a range of complex examination issues. Provides guidance on major examination projects or programs. Serves as an expert in an area covered by obscure or difficult to apply segments of tax law.

**Effect of the Work** - Examination results affect the taxpayer by determining the tax liability for the years under examination. The results create for future years a deterrent effect that may extend to other related entities. The treatment of accounting methods and techniques may set precedent.

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**Level 5-5: Budget Analyst, GS-0560**

**Scope of the Work** - At agency headquarters, provides expert analytical services, staff advice, and assistance to managers and administrators on acquisition and use of appropriated funds. Controls the timing of obligations and the expenditures of funds in approved budgets.

**Effect of the Work** - Work affects the timely, effective, and efficient accomplishment of specific nationwide multi-year program objectives. Work also affects the availability of funds for a variety of requirements such as building maintenance, contractual procurements, operating supplies, and personnel salaries.

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**Level 5-6: Title at Agency Discretion, GS-0501**

**Scope of the Work** - The position is located in a large agency component that is responsible for formulation and execution of its own acquisition budget and program which covers multi-year projects costing billions of dollars. The programs are highly diverse and encompass the entire range of the component's systems development and production efforts. The incumbent provides these services:

- integrates the programs with programs and policies of other major agency components;
- defines the scope and objectives of all areas of financial management as they relate to the component's acquisition policies; and
- conducts periodic evaluation of program missions and objectives, strategies, and performance in order to assess long-range financial planning and the need for short-term program mission redirection.

**Effect of the Work** - Work affects the capability of the agency to carry out its major substantive missions.

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**Level 5-6: Accounting Officer, GS-0510**

**Scope of the Work** - Under the general administrative direction of the agency Chief Financial Officer, plans and directs the design, implementation, and maintenance of agencywide accounting systems to meet internal agency financial information needs and external reporting requirements.

**Effect of the Work** - Work affects the agency's ability to assess its overall effectiveness and efficiency in accomplishing its basic missions. Work also affects the agency's ability to provide this and other required information to OMB, the White House, Congress, and other interested parties.

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**Level 5-6: Staff Accountant, GS-0510**

**Scope of the Work** - Interprets, analyzes, and develops accounting and financial management policies, standards, and procedures that implement broad accounting requirements established by the Department, OMB, GAO, Treasury, and Congress. Policies, standards, and procedures apply to both current and long-range plans and operation, and to appropriated and non-appropriated funding sources. Formulates policies for the design of accounting systems that will provide information to produce financial reports that satisfy the Chief Financial Officer Act reporting requirements and that are in compliance with regulations and guidance of the Treasury, OMB, GAO, Federal Accounting Standards Board, and Joint Financial Management Improvement Program.

**Effect of the Work** - Work impacts strategic and operational financial planning for a large multi-mission organization with an annual multi-billion dollar budget.

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**Level 5-6: Auditor, GS-0511**

**Scope of the Work** - Promotes the economy and efficiency of the agency's nationwide programs and operations. Assures the agency's compliance with applicable laws, regulations, and guidelines. Defines conditions, problems, and issues pertinent to audit responsibilities. Determines the audit approach, develops and coordinates audits, and implements operating procedures.

**Effect of the Work** - Advice and recommendations significantly affect the success of the agency's missions.

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**Level 5-6: Budget Analyst, GS-0560**

**Scope of the Work** - Implements Department program and budget guidance governing the execution of the Department's research, development, and acquisition budgets. Recommends policies that impact on substantive program goals and national priorities. Coordinates and integrates current and long-range financial planning data pertaining to the budgets of several major subordinate organizations. These organizations have diverse programs and program needs, varying procurement, production, planning, and scheduling, cost accounting, and financial and accounting systems. Analyzes, advises, and recommends solutions to budget formulation, justification, presentation, and execution problems related to multi-year appropriations.

**Effect of the Work** - Works with senior Department executives, OMB, and congressional staff to justify and defend the Department's financial needs.

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## APPENDIX H - HISTORICAL RECORD AND EXPLANATORY MATERIAL

*This appendix describes the development of this job family standard (JFS). We highlight some key dates and milestones and provide information about proposals we tested and about our deliberations as we crafted the final version of the standard for issuance. We believe users will find the information helpful as background for understanding and applying the job family standard. Readers with extensive position classification experience may recall the forerunner of this appendix as the Explanatory Memorandum that we formerly issued with some final position classification standards.*

### KEY DATES AND MILESTONES

In **February 1996**, the Classification Programs Division (CPD) (formerly the Office of Classification) within the Office of Personnel Management (OPM) notified agencies that we were about to begin a study to develop the Job Family Standard for Professional and Administrative Occupations in the Accounting and Budget Group, GS-0500. Later in the year, we suspended work on this standard, but resumed in **February 1997** by issuing a second notice to agencies. To distinguish this JFS from the JFS for Clerical and Assistance Accounting and Budget Work, GS-0500C, which we issued in December 1997, we informally added “PA” after the occupational group code (i.e., GS-0500PA).

At about the same time, OPM’s Employment Service (ES) began working with the Chief Financial Officer (CFO) community to develop ways to ensure the availability of high quality accounting candidates in the future. ES began testing a new way to assess candidates’ qualifications under the Competency-Based Job Profile approach to qualifications determinations. As a result, CPD participated with ES in a joint OPM pilot project by issuing a two-part draft document. We called this document the *Pilot Draft Job Family Position Classification Standard for Professional and Administrative Accounting and Budget Work, GS-0500PA and the Competency-Based Job Profile (Qualification Standard) for the Accounting Series, GS-0510*. We released a preliminary version of the JFS/Job Profile for application only to Accountant positions in the GS-0510 series in the OPM pilot project in **February 1999**. We released the entire JFS/Job Profile electronically for agency review, comment, and test application in **April 1999**.

### RESULTS OF AGENCY REVIEW, COMMENT, AND TEST APPLICATION OF THE DRAFT GS-0500PA JOB FAMILY STANDARD

**A. JOB FAMILY STANDARDS - GENERAL ISSUES.** In addition to using the job family standards approach to developing and issuing position classification standards, we make every attempt to simplify and streamline position classification concepts, documents, and procedures with every issuance of a new JFS. We tested and implemented several ideas in the draft GS-0500PA JFS, with the help of agency HR offices and subject-matter experts.

1. Using the Factor Evaluation System (FES) Format for All Job Family Standards. Prior to April 1999, we polled the agency chiefs of position classification to determine their preferred format for classification standards (i.e., either narrative or FES).

**Agency Comments:** Almost unanimously, agency classification chiefs preferred the FES format.

**Our Response:** We developed this JFS, and will develop future JFSs, in the FES format.

2. Eliminating Occupational Category Code(s) From Job Family Standard Designations. As noted above, on the draft JFS we had appended "PA" to the occupational group code to indicate that it covered professional and administrative work. In the ensuing months, we considered the pros and cons of this convention. In particular, we want to acknowledge the declining use of the term "clerical" to describe support and assistance work, as well as some confusion that has developed over time around using the term "technician" in a position title and the category of technical occupations. In addition, OPM is reexamining the use and meaning of the term "professional" as it applies to occupations in the Federal service. For these reasons, and to prevent confusion in future, more complicated job families, we have decided not to append the occupational category letters (i.e., P, A, T, and/or C) to the occupational group code for job family standards. This does not mean that positions no longer have designated occupational categories. We will continue to use those categories and record them in the Central Personnel Data File (CPDF). This change should have no impact on agency application of the job family standard.
3. Incorporating Hypertext Linking and Embedded File Features to Improve Navigation Through a Job Family Standard. The draft JFS released in April 1999 used a traditional approach to laying out a job family standard in FES format. In the ensuing months, we have developed new formatting conventions that apply "plain language" techniques for laying out and labeling complicated material. Job family standards can incorporate a significant amount of material about various occupations and specializations, only some of which will be relevant to a particular classification determination. Also, we continue to emphasize moving to an automated, electronic environment for using this classification guidance. Therefore, our new formats include links between factor level descriptions (FLDs) and the related illustrations for particular occupations or specialties, as well as other electronic features so that individuals applying the standard can be selective about the material that is actually displayed on the screen. We have gotten mixed reactions to these features. Many reviewers have found them useful, but others found the separation of FLDs and illustrations in a printed version of the document to be confusing and cumbersome.

In the Adobe Acrobat PDF version of the JFS, we will install links designed to permit selective reading of illustrations. We believe this feature will be even more valuable in future JFSs that have a larger number of occupations. However, all the guidance about series, titling, and occupational information will appear near the beginning of a JFS. Also, we will provide links between our JFSs and the relevant qualification standards.

We view the continued development of such features as important to fulfilling our general commitment to make classification less dependent on printed documentation. We believe that our agency customers, particularly those with limited classification experience, will find them beneficial. Of course, users who prefer having illustration material closer to the FLDs are free to print copies of the JFS and rearrange its pages in whatever manner they find most useful.

4. **Providing Information About Standard Occupational Classification (SOC) Codes.** The Office of Management and Budget requires OPM, as a Federal agency that uses and reports statistical occupational information, to use the Standard Occupational Classification (SOC) system to identify occupations. These SOC codes and this requirement have no impact on the administration of any Federal human resources management systems at this time. To help our users acquaint themselves with the SOC structure and coding scheme, we are providing information in a new table in each JFS to indicate the SOC codes that apply to Federal positions in that job family on the basis of their occupational series and on the basis of their position titles. We provide the table as information only; it should have no impact on agency application of the job family standard.
5. **Combining Professional and Administrative Grading Criteria.** We tested the feasibility of including both professional and administrative grading criteria in the same classification document. In some instances, we thought it best to separate the two sets of criteria (e.g., in Factors 1 and 4). For the other factors (2, 3, 5, and 6 through 9), we proposed common criteria.

**Agency Comments:** Agency reactions to this question were mixed. While most agencies expressed no preference, those who opposed combining the criteria cited these reasons:

- a. Potential problems (unspecified) in classifying positions
- b. Potential difficulty dealing with employee requests to be reclassified from administrative to professional positions
- c. Difficulty in making Fair Labor Standards Act (FLSA) determinations
- d. Anticipated problems in determining bargaining unit status (which may differ depending upon whether a position is professional or administrative)
- e. Difficulty in tracking the standard to applicable law when adjudicating position classification appeals
- f. Combined criteria are lengthy, cumbersome, and consequently difficult to read.

Other agencies favored the proposed combination, but only for selected factors. Still others favored the overall proposal, stating that using the combined criteria was easier than using individual classification standards.



***Our Response:*** We decided to combine the professional and administrative grading criteria for Factor 2 - Supervisory Controls, Factor 3 - Guidelines, Factor 5 - Scope and Effect, Factor 6 - Personal Contacts, Factor 7 - Purpose of Contacts, Factor 8 - Physical Demands, and Factor 9 - Work Environment. We believe the distinctions between professional and administrative work for these factors are not significant.

However, for Factor 1 - Knowledge Required by the Position and Factor 4 - Complexity, we believe the knowledge and skills required and how this knowledge is used differs greatly between professional and administrative work. In addition, we believe providing separate criteria for these two factors will help in making related decisions such as FLSA and bargaining unit status determinations.

6. Retaining Current Titling Practice for Mixed Professional and Administrative Positions. We proposed a revision to the current position classification titling practice, which dictates that the title of the professional series be used when a position contains both professional and administrative work. Over the years, some agency representatives had informally suggested that we consider changing this practice to allow greater flexibility. That greater titling flexibility would, some believe, create greater recruiting flexibility. Consequently, we proposed such a change in the draft job family standard.

***Agency Comments:*** The majority of respondents opposed the change. Some said it would create confusion with employee groups that represent professional and administrative employees. Others mentioned potential problems in conducting workforce studies and planning reductions in force. Only three respondents favored the change, citing the belief that the change would allow more meaningful titles for positions.

***Our Response:*** The dissenters' reasoning was compelling; we did not make the change.

7. Eliminating Benchmark Position Descriptions. When we first began issuing position classification standards in the FES format, they contained benchmark position descriptions (PDs) at various grade levels. These benchmarks were representations of real-life work situations, and our intent was to make them available as short cuts to position classification decisions. That is, users could use either a complete benchmark PD or any portion of a benchmark to justify assigning the appropriate levels and points to the PD being evaluated. In effect, our current practice of linking illustrations to factor level descriptions gives the user such portions of benchmark PDs. An illustration does not describe an entire job across all the factors. Rather, an illustration provides information about a real-life work situation that is relevant to - or "illustrates" - a given factor level for a specific occupation or specialty within the job family. Nonetheless, in light of our continuing interest in simplifying and enhancing the position classification process and in response to questions and suggestions from some users, we proposed to again include benchmark PDs.

***Agency Comments:*** While a few agencies favored bringing back benchmark PDs, the majority did not. Those who opposed benchmarks offered the following reasons:

- a. They would make the document too cumbersome.
- b. They are too narrow in scope to be of widespread use.
- c. They are not necessary because the illustrations we proposed in the draft are sufficient.
- d. They are dated, and therefore cannot be a reliable reference in the future.
- e. The position classification software that most agencies currently have at their disposal makes referencing to benchmark PDs obsolete.

***Our Response:*** We agree with the dissenting agencies. We believe that the illustrations provided in the final standard, coupled with the Factor Level Descriptions (which in many cases include additional examples), provide ample information for users to make proper classification determinations. Consequently, we will not reintroduce benchmark PDs into the job family standards we issue.

8. Describing Grading Criteria at Factor Level 1-9 for Administrative Work. Our past practice has been to describe a factor level only when that level represents a significant sample of real nonsupervisory jobs found during an occupational study and when the jobs are similar enough to form the basis for a genuine factor level description. As a consequence, as of October 2000, only a few existing administrative FES standards contain Factor Level 1-9 criteria.

With the issuance of this job family standard, we are changing that practice. By its nature, factfinding for job family studies, with their multiple occupations, is not and cannot be exhaustive. Given that limitation, we must weigh the implications of not finding work at a certain level with what else we know about the evolution of work in a particular area, as well as with users' needs for comprehensive grading criteria. Past guidance for grading positions that appeared to exceed the available factor level descriptions was to examine related standards and guides and apply the Primary Standard. That guidance was appropriate in the past, when agencies carried substantial staffs of experienced position classification specialists. Such staff resources are waning, however, and agencies will probably not reestablish those previous resource levels. Consequently, we have decided to describe Factor Level 1-9 for both professional and administrative occupations, when we believe there is justification, so that users can be more fully equipped to make classification determinations.

However, along with this change in practice, we must also urge caution. It is important for users to understand that we added Factor Level 1-9 criteria for administrative occupations only to support accurate position classification determinations. We did not include them to signal that work at that level was found to be typical for the occupations.

We expect that very few work situations will justify crediting Factor Level 1-9 knowledge in either professional or administrative occupations. Agency officials must be vigilant to maintain classification accountability, as has always been the case.

B. **THE GS-0500 JOB FAMILY STANDARD - SPECIFIC ISSUES.** We also tested several ideas that apply only to the professional and administrative accounting and budget work that this job family standard covers.

1. **Retaining the Occupational Group Designation “Accounting and Budget”.** We proposed to revise the Group name and make it compatible with the Standard Occupational Classification (SOC) system’s major group designation for the same type of work, “Business and Financial.”

*Agency Comments:* Several agencies opposed this proposal. They said the change would cause confusion between this Group and the Business and Industry Group, GS-1100. Further, agencies argued that the benefit of the change would be minimal.

*Our Response:* We decided to keep the existing Group designation.

2. **Excluding Financial Manager, GS-0505, Positions.** In the draft JFS, we proposed to abolish the GS-0505 standard and include a short cut method for classifying these positions. Our proposal was to establish the grade of GS-0505 positions in terms of the grades of subordinate functional managerial positions. In other words, we suggested a type of “base level of subordinate managerial positions” concept. The grade of the position being evaluated would be established one grade higher than the subordinate managerial positions.

*Agency Comments:* The dissenting agencies reported significant potential downgrading if we adopted this change. Other commentators pointed out the fact that managerial positions should not be included in a standard that intends to measure nonsupervisory and nonmanagerial work. Some agencies argued that including coverage of GS-0505 work in the job family would diminish the value of this type of work. Another significant position expressed was that OPM should conduct a study of not only the financial management function, but also other types of functional management work. Some agency representatives believe that some high-level managerial work is not adequately covered by the General Schedule Supervisory Guide.

*Our Response:* We decided to exclude financial manager work from coverage of this JFS and leave the current GS-0505 standard active. We also plan to study the managerial work as suggested by some agency position classification chiefs.

3. **Retaining Nationwide Criterion in Factor Level 1-9 Description for Professional Work.** Here is the Level 1- 9 factor level description for professional work that we included in the April 1999 draft JFS:

In addition to an expert knowledge to apply accounting theory to broad assignments as in Level 1-8, this level requires mastery of accounting theory and principles to develop new hypotheses and theories. Knowledge is applied in undertaking pioneering efforts in areas where no precedents exist and issues of government-wide scope are a primary focus.

**Agency Comments:** After reviewing this factor level description, an agency reviewer stated that the “nationwide scope” of the level is too stringent. The reviewer suggested that “network-wide” knowledge requirements should be sufficient for this level. Although the duties are not nationwide, the reviewer continued, some financial positions may involve \$100 million-plus financial programs.

**Our Response:** Although we understand the reviewer’s point, we must continue to write our FES job family position classification standards so that they comport with the Primary Standard and all other previously-written FES standards that contain Factor Level 1-9 criteria. We must maintain consistency from one standard to another. That way, we are assured that we are in compliance with the grade level criteria set forth in title 5, United States Code.

4. **Incorporating Emerging Accounting Work.** During the early stages of our work on this JFS, representatives of the Chief Financial Officers (CFO) Council asked that we incorporate the latest features and requirements of governmental accounting in the new classification standard. These reflect the impact of several laws enacted since we issued the previous accounting classification standard, including the CFO Act, the Federal Managers’ Financial Integrity Act, and the Government Performance and Results Act (GPRA). Actions taken by other governing bodies have also caused some changes in governmental accounting since we issued the old standard. The Office of Management and Budget (OMB) has issued several directives. The Federal Accounting Standards Advisory Board (FASAB), the American Institute of Certified Public Accountants (AICPA), the Financial Accounting Standards Board (FASB), and the Joint Financial Management Improvement Program (JFMIP) have all made contributions to modernize Federal accounting processes and procedures.

**Our Response:** We identified and illustrated the emerging accounting work with modern language in several sections of this JFS, including the following specific examples:

- GENERAL SERIES, TITLING, AND OCCUPATIONAL GUIDANCE (under “Major Accounting Functions” and “Budget Formulation”);
  - FACTOR 3 - GUIDELINES
  - APPENDIX F1 - FACTOR 1 ILLUSTRATIONS (Level 1-7: Accountant, GS-0510)
  - APPENDIX F4 - FACTOR 4 ILLUSTRATIONS (Level 4-5: Accountant, GS-0510 and Level 4-6: Accountant, GS-0510)
  - APPENDIX F5 - FACTOR 5 ILLUSTRATIONS (Level 5-3: Accountant, GS-0510, Level 5-5: Accountant, GS-0510, and Level 5-6: Accountant, GS-0510)
5. **Assessing Impact on Grades.** We followed our usual practice of requesting that agencies report any effects that applying the draft JFS had on the grades of the tested positions.

**Agency Comments:** The primary concern that a few agencies expressed about grading of positions after test application of the initial draft centered around our proposal to revise

the way we would classify financial manager positions, GS-0505. The concern involved fewer than 50 financial manager positions.

Otherwise, the overall results of agency test application were extremely positive. Of over 6,000 individual “test applications,” agencies reported fewer than 10 potential changes (upgrades and downgrades combined).

***Our Response:*** Our decision to exclude the GS-0505 positions from coverage of the JFS resolved the agencies’ concerns. Based on the results of the test application, we had ample justification to release the final JFS.