

**A. Introduction**

The position is located in \_\_\_\_\_, \_\_\_\_\_ Area, Agricultural Research Service (ARS), city, state. The incumbent administers the location's financial management activities which encompasses numerous accounting codes and subaccounts (CRIS'), different sources of funds, and unusual financial arrangements.

Location Information:

Number of FTE:

Number of Scientists:

Number of Research Management Units:

Number of Indirect Research and Shared Research Cost Accounts:

Number of CRIS:

Level of Base Funding:

Number of Soft Fund (Reimbursable and Trust) Accounts:

Level of Soft (Reimbursable and Trust) Funding:

Number of Sale of Asset or other special accounts:

**B. Major Duties**

**1. Accounts Maintenance (Non-Salary)**

a. Maintains a financial plan for the location which provides a record of fund availability pertinent to each account serviced in order to provide information to the fund holder on funding levels and subsequent adjustments, and is updated as changes occur. Ensures financial plans tie in to official agency records.

b. Plays a significant role in support of the Administrative Officer (AO), Research Leaders, and their staffs in the development of the Annual Resource Management Plan for the Location. Develops budget forecasts and overhead cost distribution methods between many different accounts and funding sources using electronic spreadsheets. Participates in the budget preparation process by compiling, consolidating, checking, and arranging funding data in requests to cover projected annual operating expenses. Reviews, analyzes and prepares budgetary data and estimates for location fund holders and AO for annual budget preparation documents, based on historical data and recurring costs. This includes salary and discretionary fund projections on allocated, reimbursable, and no-year funds. Validates budgetary guidelines for the year and issues amounts to fund holders for planning purposes. Develops Indirect Research and Shared Research spreadsheets to be used by upper management in preparing their ARMPS. Reviews submittals for accounts including Indirect Research Costs, Repair and Maintenance, Operations and Maintenance, and Shared Research Costs. Reviews figures to assure amounts are within established guidelines.

c. Receives and reviews obligating documents such as purchase orders, travel vouchers, requisitions, and contract documents and reviews for accounting code information, making appropriate corrections where required. Inputs data into the automated Agency CRIS Allocation Tracking System (CATS). CATS is a tracking system which differentiates between obligations and commitments, and within obligations, between those recorded in the Agency accounting system and those still "pending." Establishes subaccounts in CATS for CRIS (Current Research Information System) research projects within Management Units (MU). Ensures that obligations are recorded by sub-account. Using CATS, adjusts funding/financial plans for terminated and replacement CRIS and MU reorganizations, redirections, or terminations.

d. Manages the location's CATS system/processes. While the information may be entered into CATS by other location personnel, the incumbent ensures that all the data entered is correct. Responsible for training location personnel on the proper use of CATS.

e. Conducts monthly reconciliations of current and prior years "pending" documents (and entries) against National Finance Center (NFC) official accounting reports, verifying the completeness and accuracy of the accounting data and taking corrective action where required. This reconciliation encompasses numerous accounts and various types of non-routine obligations. Ensures the CATS records properly reflect the official obligation balances reflected in the official accounting system.

f. Forecasts and establishes cost estimates for recurring charges (e.g., cost of utilities, rentals, and travel) and makes adjustments as spending occurs. Develops and maintains historical and current base fund information by MU. Evaluates cost history for trends, conducts analyses, and reports to the fund holder and AO if unexpected changes occur or are anticipated.

g. Monitors the transfer of appropriated (permanent and temporary) funds when scientists are reassigned or research has been redirected or terminated, and advises the Research Leaders(s) of such actions and coordinates such actions, including extramural/external funding issues with the Area Office.

h. Prepares detailed monthly financial status reports, by major object class code, for each MU account serviced for current and prior years, reflecting fund availability, obligations, and commitments to date and balance remaining. Additionally, prepares summaries as required and furnishes current fund balances on demand.

i. Reviews expenditure information for numerous reimbursable agreements and ensures billings and collections are realized. Provides necessary information to prepare billings for agreements where the cooperator requires specific information in a unique

format. Initiates closure of the agreement when all obligations, expenses and collections have been realized. Coordinates with MU and Area Office to determine carry-over balances for multi-year agreements (trust and reimbursable).

j. Conducts analyses on the location's overall financial position with consideration to the amount and purpose of expenditures, funding arrangements, and trends. Prepares operational studies, or reports various operations from a cost standpoint such as contractor services, utilities consumption, operation and maintenance of buildings, subdivisions within the IRC/SRC accounts, and inflationary costs for use in managing programs and forecasting future requirements. Prepares spreadsheets, charts, graphs, and reports on specific MUs as requested by the AO.

k. Analyzes trends and develops special reports relevant to one-time requests for information on specific expenditures, such as travel, information technology costs, and reimbursement or trust fund agreements.

l. Ensures obligations are recorded correctly in the official accounting system. Researches cause for delay and takes remedial action for transactions which remain on the CATS un-reconciled "pending" listing for an extended period.

m. Plays a significant role in support of the AO in managing the "year-end" financial close-out process. This includes developing internal processes for the location to ensure all pending obligations have been captured and coordinating activities with the management team. Ensures all transactions that have not yet been recorded in the official accounting system are captured by entering accruals by Object Class Code. Accruals must be entered prior to the close of the Fiscal Year.

n. Conducts and/or oversees semi-annual review of unliquidated obligations for all open fiscal years and ensures that the obligations are still valid. If invalid, initiates action with the appropriate office to have the transaction de-obligated.

o. Monitors monthly statements for Research Support Agreements (RSAs), if required. Analyzes program fund usage and ensuring proper reimbursement to the University.

p. Works with location management team to modify and customize financial management processes, procedures, and formats to best support customer needs.

**2. Accounts Maintenance (Salary)**

a. Establishes and maintains records, files and related documentation that affect salary costs. Uses an automated tracking system (Salary Management System) to track salary costs and hours worked, by employee, by pay period, for the entire fiscal year.

b. Monitors, reviews, analyzes, and verifies salary related data and information to determine whether salary liabilities remain within parameters of established guidelines. Upon discovery of anomalies or trends, informs fund holders and AO of the issues and the financial implications as to impact of trends on current salary projections.

c. Makes salary liability projections based on such differing and volatile circumstances as may be caused by organizational realignments, changes in missions or functions, and program redirections, curtailments, and terminations. Projects salaries for future fiscal years, ensuring such things as within-grade increases and promotions are incorporated in the projections.

d. Analyzes budget implications related to contemplated or completed personnel actions and informs fund holders and AO of financial implications.

e. Analyzes and prepares special and recurring salary reports which provide status or analytical information to various organizations and levels of management services. Reports salary lapse, following prescribed format and rules, within established timeframes.

**C. Evaluation Factors**

**Factor 1. Knowledge Required by the Position**

**Level 1-4, 550 points**

Knowledge of policies, procedures, and regulations as they apply to budget execution and funds management.

Knowledge of an extensive body of budget, accounting and financial management procedures and techniques required to maintain a group of operating accounts for a number of different activities within a system that has an extensive account structure.

Knowledge of terminology, processes, documents, and account structures as they relate to the Agency accounting system.

Skill in maintaining and reconciling accounts, analyzing and tracing discrepancies, determining underlying causes, and making necessary adjustments.

Skill in identifying, categorizing, and analyzing salary and all-other financial data in order to relate the effects of changes in obligations to overall costs.

Skill in operating a personal computer and automated systems to input and manipulate data, to recognize standard error messages, and to make appropriate corrections.

Knowledge of the Agency's Annual Resource Management Planning (ARMPS) process and associated documentation and software program.

Ability to identify, analyze, and forecast trends and to communicate financial implications to research leaders and scientists.

Ability to work with others in a team environment to solve problems and provide effective and responsive service relating to budget and fiscal management.

Ability to communicate and convey advice and recommendations, explain problem situations, and provide guidance on budget and fiscal matters to a diverse audience.

**Factor 2. Supervisory Controls**

**Level 2-3, 275 points**

Incumbent works under the general supervision of the Administrative Officer who assigns work with standing instructions on objectives, priorities, and deadlines and provides guidance for unusually involved situations. Incumbent carries out work assignments independently and seeks guidance from supervisor in resolving only unusual problems.

The employee independently plans and performs assigned functions, resolving problems and deviations in accordance with instructions, policies, training and knowledge of the financial, accounting, and budget practices of the Agency.

Work is spot-checked to assure that established Agency practices and procedures are followed. The methods used to complete the assignment are seldom reviewed in detail.

**Factor 3. Guidelines**

**Level 3-3, 275 points**

Employee uses Federal, Department and Agency policies, National Finance Center Procedures Manuals, and Comptroller General Decisions. Guidelines differ with respect to the nature of the funds involved (e.g., appropriated, contributed, reimbursable, discretionary, etc.).

Employee is required to use judgment in locating, interpreting and applying these guidelines to different work and problem situations not specifically covered and/or to adapt or deviate from procedural instructions if necessary. An example would be devising more efficient

methods and procedures for managing the location's financial management functions. Unusual or nonrecurring situations which have no clear precedents or which require extensive analysis and evaluation are completed based on the incumbent's knowledge of the financial systems and an in-depth familiarity with diverse program requirements and related financial history. An example of this is during the review of unliquidated obligations and resolving discrepancies which requires analysis and an extensive understanding of the different processes leading to obligations and resolving discrepancies.

**Factor 4. Complexity**

**Level 4-3, 150 points**

Incumbent uses different and unrelated processes and procedures to maintain financial management activities.

The numerous obligation transactions the incumbent must reconcile are frequently not readily identifiable against documents on file. Complexity is introduced through split accounts, tracking numerous CRIS's and/or subaccounts which start and end at different times, different sources of funds, (e.g., regular, reimbursable, repair and maintenance, energy retrofit, and soft funds which overlap fiscal years, etc.) and uncommon financial arrangements.

Because of difficulties in reconciling fiscal transactions, incumbent is frequently faced with the task of independently researching discrepancies to locate the source of the problem. Incumbent is habitually faced with greatly varying situations which require differing as opposed to stereotypical actions. The resolution of problems, therefore, tends to vary considerably from situation to situation.

Multiple fund managers, with their unique management styles and individual analyses requirements, also add a level of complexity in order for the incumbent to meet customer expectations.

**Factor 5. Scope and Effect**

**Level 5-2, 75 points**

The work involves the execution of specific rules and procedures in order to perform a full range of budget and financial management technical tasks which seeks to ensure adequate funding to carry out mission and objectives and prevent violation of the Anti-deficiency Act.

Work affects the accuracy and quality of financial data, the distribution of allotments and funds, and the submission of estimates. Failure to provide adequate financial support to these efforts within the scope of available resources could have a serious program impact on the execution and effectiveness of research efforts.

**Factor 6. Personal Contacts**

Personal contacts include senior management officials and staff within the Location, the Area Office, outside cooperative agencies, and the National Finance Center.

**Factor 7. Purpose of Contacts**

**Level 2-b, 75 points**

Contacts are for the purpose of receiving or furnishing accounting information on status of funds, funds reconciliation, and budget projections. Contact also involves resolution of problems, answers to questions, or updates on budget process changes and clarifications

**Factor 8. Physical Demands**

**Level 8-1, 5 points**

The work is primarily sedentary.

**Factor 9. Work Environment**

**Level 9-1, 5 points**

The work is performed in an office setting.

Total points: 1,410 (GS-7 range 1,355-1,600)

**D. Other Considerations (Check if Applicable)**

- Supervisory Responsibilities
- Training Activities – Career Intern, Student Career Experience Program
- Motor Vehicle or Commercial Driver’s License Required
- Pesticide Applicator’s License Required
- Safety/Radiological Safety Collateral Duties
- EEO Collateral Duties
- Drug Test Required
- Vaccine(s) Required
- Financial Disclosure Required
- Special Physical Requirements/Demands
- Other: \_\_\_\_\_