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FSN-400 FINANCIAL ADMINISTRATION GROUP

(TL:FSNH-21; 05-04-1994)

1. Occupational Definition and Coverage

This group includes all classes of positions the duties of which are to advise on, administer, supervise, or perform specialist, technical, or related clerical work of a financial management, budgeting, accounting, cashiering, voucher examining, payrolling, disbursing, or similar or related nature for an embassy's serviced posts, and/or associated agency's finance office.

Series included in this group are:

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| General Financial Series | FSN-401 |
| Financial Specialist (STATE) Series | FSN-402 |
| Budget Analysis Series | FSN-405 |
| Accounting Technician Series | FSN-410 |
| Cashier Series | FSN-415 |
| Voucher Examining Series | FSN-420 |
| Pay Series | FSN-425 |
| Accountant (AID) Series | FSN-430 |
| Auditor (AID) Series | FSN-431 |
| Financial Analyst (AID) Series | FSN-435 |
| Disbursing (STATE) Series | FSN-440 |
| Financial Management Analysis (STATE) Series | FSN-450 |

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| Single-Agency Standards | |
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2. Single-Agency Standards

Some series in this occupational group are Single-Agency Standards for either the State Department or the Agency for International Development. Such standards are so designated by the parenthetical indicators of "(STATE)" or "(AID)" as the case may be. Single-Agency Standards may not be used to classify non-State/AID FSN positions. While, in some instances, the work described in the Single-Agency Standards maybe similar to that assigned to positions in other agencies, the standards were developed on the basis of State and AID respective work situations only.

Where posts find any non-State or non-AID position assigned responsibilities similar to those described in the various Single-Agency Standards in the FSN-400 Group, such responsibilities must be described in an official position description. Such description must then be forwarded to the Department of State, PER/FSN/PCM, for classification, unless they can be properly classified by existing non-Single-Agency Standards.

3. Occupational Information

- A. Posts work with a variety of accounting systems and processes. Some of these are self contained, i.e., all transactions and reporting from budget formulation to disbursement are done on site, while others are supported by Regional Administrative Management Centers (RAMCs), Financial Management Centers (FMCs), and Regional Budget Management Offices (RBMOs). Some systems and processes are concerned with funds appropriated by Congress for particular purposes, others are concerned with funds that, although appropriated by Congress originally, are used as reimbursements for certain services received (FAAS arrangements for example), still others work with funds that are composed of a mixture of U.S. and local currency provided by the host government under specific assistance programs. Some accounting systems are highly computerized operations, e.g., State Financial Management System (FMS), AID Mission Accounting System (MACs); others are a mixture of manual and computerized operations, e.g., the disbursing, payroll and accounting services provided by the RAMCs through the DATEL telecommunications system; and still others are totally manual or minimally computerized, e.g., the budget process may be on a personal computer.
- B. For purposes of this occupational group the terms accounting

processes include the following functions:

(1) Budgeting (Budget Analysis Series, FSN-405)

This function includes the processes of formulating budgets and developing detailed justifications to support requests for funds; developing detailed justifications to support Requests for funds allotted by headquarters (in response to formulated budgets), to allocating such allotted funds to certain accounting classifications in order for the organization to pay for goods and services required to operate and fulfill its mission; monitoring budget execution to ensure that spending patterns are consistent with financial plans, and recommending adjustments to the financial plans as necessary. This function is allocable to the Budget Analysis, FSN-405 Series. In an FMC, if this function is performed on an integrated basis with the allotment accounting function and management advisory services, such combined functions are allocable to the Financial Management Analysis, FSN-450 Series.

(2) Allotment Accounting (Accounting Technician Series, FSN-410)

This function includes the process of maintaining allotment accounts down to the object/subobject class level (for some agencies accounting breakdowns may be functional/project levels, operating accounting levels, or other accounting classification terminology) or at the allotment level only. In the former instance the accounting system is relatively sophisticated, and requires a detailed knowledge of the accounting classification system in order to classify obligation documents by assigning "strip codes" to proposed obligations, and in some instances even to determine whether proposed obligations are consistent with the financial plan. On the other hand, generally at smaller non-FMC posts, accounts are maintained at the sub-allotment level on a "cuff record basis". Obligation documents are classified (strip coded) by budget analysts or other higher graded personnel rather than by positions performing allotment accounting work. Such latter positions, however, are responsible for posting of strip coded obligations to cuff records and for batching such obligations for telegraphic or pouch transmittal to the appropriate RAMC for review and posting to "official records". Positions would then edit RAMC reports of transactions against cuff records maintained for accuracy.

The foregoing functions are allocable to the Accounting Technicians, FSN-410 Series. In an FMC, if the more complex function as described above was integrated with the budget and the management advisory functions, such combined functions would be allocable to the Financial Management Analysts, FSN-450 Series.

(3) Voucher Examining (Voucher Examining Series, FSN-420)

This function includes the process of examining vouchers, invoices, and other documents which request payment in U.S. or local currency for goods, services and other expense transactions. Such positions ascertain whether an expense has been authorized, whether goods and services have been delivered and are of the quality and quantity specified, etc. In the FMCs, positions performing this function interact with the accounting data base to review vouchers and other documents, enter data that effect printing of payment checks (if vouchers are certified by a Certifying Officer, and disbursements authorized by the USDO), and enter data to liquidate obligation. In non-FMC posts certified vouchers are telegraphically forwarded or pouched to the RAMC for final payment in the desired currency. The foregoing function is allocable to the Voucher Examining, FSN-420 Series.

(4) Disbursing (Disbursing Series (STATE), FSN-440)

This function includes the process of reviewing certified vouchers, and other supporting documents and financial reports as a basis for printing payment checks in the appropriate currency; managing the inventory and reordering check stock; managing cash and cash flow; advancing cash to cashiers and monitoring their operations and accountability; and arranging for and coordinating support services with banks functioning as depositories. This function is allocable to the Disbursing (STATE), Series FSN-440.

(5) Cashiering (Cashier Series, FSN-420)

This function includes the collection, disbursement, and accounting of cash and cash instruments in U.S. and local currency. Work ranges from collection or payment of cash or cash instruments as separate functions, or as a single function if performed concurrently. At the higher levels positions advance cash to lower graded personnel and monitor their operations. At some posts, cashier positions perform accommodation exchange as a regular function, while at other posts local banks provide such service on site. Also at some posts, cashiers maintain local currency checking accounts. The foregoing function is allocable to the Cashier, Series FSN-415.

(6) Payrolling (Pay Series, FSN-425)

With centralized payrolling from the RAMCs, M/FMP/DFO and M/FMP/IFO the payrolling function for FSN and U.S. personnel is performed in two discrete phases. Actual payrolling in terms of pay computation and maintenance of official pay records is in the RAMC FO and M/FMP/IFO for specified geographic areas. Posts record and maintain time and attendance of U.S. and FSN personnel and respond to queries regarding pay and fringe benefits. In some instances, e.g., contract personnel (U.S. and FSN), posts may maintain complete pay, tax, and social security records. To a varying degree some positions advise Americans on such pay issues as allowances and

entitlement. At the RAMCs this function is performed by Pay Assistants, while the post function is performed by Pay Liaison Clerks. These functions are allocable to the Pay FSN-425 Series.

(7) Regional Budget and Management Offices

In some posts there are Regional Budget Management Offices that are concerned with review and evaluation of financial operations and management, and with providing full or partial financial management support to other smaller posts. Such support includes assistance in the full range of B&F functions including in some instances certification by U.S. personnel of payment vouchers. FSNs performing this function are highly skilled in all functional areas and develop reports and recommendations as a result of their visits. This function is allocable to the Financial Program FSN-401 Series. (N.B. Unlike positions in the FSN-402 Series, these positions do not supervise B&F personnel at serviced posts, nor do they serve as the principal FSN advisor to the U.S. officer in charge of financial management at the serviced post.)

(8) Financial Specialist (STATE) Series, FSN-402

These positions are found in non-FMC posts only. They are characterized by three features all of which exist in order for positions to be classified to this series. They are:

- (a) Perform or supervise the performance of budgeting, financial planning, allotment accounting, voucher examining, cashiering, and payroll liaison in a Budget and Fiscal Office at a non-FMC post; and
- (b) As the senior FSN has line supervisory authority over most if not all others FSNs in the Budget and Fiscal Office; and
- (c) Serves as the principal FSN financial advisor to the U.S. Officer in charge.

The non-FMC posts where these positions are found are generally serviced by an FMC or by a RAMC. Senior positions such as these that are found in FMCs are classified in the FSN-450 Series. Positions performing the three functions described above are allocable to the Financial Specialist (STATE) FSN-402 Series.

(9) Financial Management Analysis (Financial Management Analysis (STATE) Series, FSN-450)

This function includes the process of performing the Budget and the Allotment Accounting functions described above on an integrated basis concurrently with management advisory services. The management advisory

service process includes gaining an extensive knowledge of a supported agency's mission, programs, and projects and advising on their financial implications; advising on financial implications; advising on fund priorities based on knowledge of headquarters and alternatives in revisions to financial plans; conducting research into financial issues requiring extensive review of audit trail of actions, review of local laws, regulations, and practices affecting financial management; and conducting zero base review of financial plan(s) to determine how best to utilize total resources and providing assistance and advice in reprogramming resources to meet operational needs. This function is allocable to the Financial Management Analysis (STATE) FSN-450 Series.

(10) Professional Accounting (Accountant (AID) FSN-430, Auditor (AID) FSN-431, Financial Analyst (AID) FSN-435

The only series that require professional accounting skills, knowledges and abilities are Accountant (AID), Auditor (AID), and Financial Analyst (AID) positions. FSNs in such series are engaged in design, development, installation and operation of accounting systems; the development, examination, analysis and interpretation of accounting data and reports from an accounting systems standpoint; determination of the overall adequacy of AID accounting and program systems and procedures; assessment of the performance, reliability, and financial integrity of segments of systems and of systems as a whole; development of comprehensive reports of audit findings and recommendations; and the analyzing of and advising on financial capabilities and effectiveness of all participants and of all systems and operations involved in AID technical programs and projects in general. The foregoing kinds of professional accounting work does not preclude existence of nonprofessional accounting work in AID missions. Normally the majority of FSN positions are responsible for accounting and fiscal type work that do not require skills, knowledges, and abilities of a professional accountant.

4. Glossary of Most Commonly Used Terms

See Section 4 FAM 090, Foreign Affairs Manual for glossary of most commonly used terms in financial management.

5. Grade Limitation

Posts are not authorized to classify positions in this FSN-400 Group above the grade levels indicated in each series. If the duties and responsibilities of a position properly allocable to any series clearly appear to warrant classification to a grade level higher than permitted by the series, then post must submit the following information to PER/FSN/PCM for classification action:

- A. A current, accurate position description;
- B. A memorandum clearly setting forth (a) the problem, and (b) describing the unusual or unique circumstances not covered by the existing standards;
- C. An Analysis and Evaluation worksheet justifying the proposed grade level;
- D. A staffing pattern and an organizational chart for all U.S. and FSN direct-hire and contract positions within the organization (i.e., FMC, Comptroller Office, RAMC, B&F Office, etc.); and
- E. Any other relevant information.

FSN-401 GENERAL FINANCIAL SERIES

(TL:FSNH-21; 05-04-1994)

1. Series Definition

This series includes positions the duties of which are to supervise or perform work covered by two or more occupational series in the FSN-400 Financial Administration Group or work of a financial nature not described in Chapter 3 FAH-2 H-400 Appendix J .

2. Series Coverage

This is the "catch all" series for positions performing a mixture of work covered by standards within the FSN-400 occupational group, including the performing of financial work not yet covered by any published standard in the group. Therefore, there are no standards specifically written for this Series.

3. Series Exclusions

The following kinds of positions are excluded from classification to this series:

- A. Positions which consist exclusively of work properly included in any one specialized series such as Budget Analysis FSN-405; Accounting Technician FSN-410; Cashier FSN-415; Voucher Examining FSN-420; Pay FSN-425; Financial Management Analysis FSN-450; etc., should be classified in whichever series is appropriate.
- B. Any position in a non-FMC post, with full responsibility for the

management and administration of the total financial operations of an Embassy's Budget and Fiscal Office including budgeting, allotment accounting, voucher examining, etc. Such positions are properly included in the Financial Specialist Series FSN-402.

- C. Any position located in a FMC post with responsibility for supervising or personally performing integrated budget, allotment accounting, and management advisory services; or with responsibility as the de facto deputy to the Financial Management Center Director, should be classified to the Financial Management Analyst Series FSN-450.

4. Special Classification Guidance

A. Grade Limitations

Grade levels will range from FSN-5 through FSN-9 normally. Positions proposed to be classified above the FSN-9 level should be submitted to PER/FSN for an advisory classification, see Para 5, FSN-400 Financial Administration Group.

B. Titling

Positions with a mixture of functions from three or more series in the FSN-400 Occupational Group will be titled Financial Clerk (FSN-5 and FSN-6), or Financial Assistant (FSN-7 through FSN-9) as the case may be. Positions with a mixture of functions from only two series with no one series predominating will be title jointly in accordance with titling procedures established in applicable standards, e.g., Accounting Technician/Budget Analyst FSN-401-7. In either case, titles must not include the work "Generalist."

C. Mixed Occupations

In those cases where a position is a mixture of work classifiable to the FSN-400 Financial Administration Group, and work classifiable to other occupational groups (i.e., non-FSN-400), the series, title, and grade of such a position is determined in accordance with the principles outlined in subchapters H-410-H-460 of this handbook.

D. Mixed Series in the FSN-400 Occupational Group

- 1. Positions performing work covered by two or more series in the FSN-400 Financial Administration Group with no one series predominating as to grade level, and time spent in each type of work is at least 25 percent, such positions will be classified to the FSN-401 Series.

2. Positions performing work covered by three or more series in the FSN-400 Financial Administration Group, and work in each series is at the same grade level for 25 percent of the time such positions should be classified one grade higher. For example, a position performing FSN-7 budget work, FSN-7 accounting technician work, and FSN-7 cashiering work should be classified to the FSN-8 level.

FSN-402 FINANCIAL SPECIALIST (STATE) SERIES SINGLE AGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

1. Series Definition

This series includes all positions in non-FMC posts the duties of which are to serve as the Financial Specialist in an embassy's Budget and Fiscal Office, performing or supervising the performance of such functions as budgeting, financial planning, allotment accounting, voucher examining, cashiering, and payroll liaison; and providing financial management advisory services to the U.S. officer in charge and to serviced agencies at post. These positions are found at posts serviced by an FMC, a RAMC, or a RBMO.

2. Single-Agency Standards

This series is composed of Single-Agency Standards for the State Department Budget and Fiscal Offices (non-FMC) at overseas posts, and may not be used to classify non-State FSN positions. See the FSN-400 Financial Administration Group introductory material, paragraph 2 for guidance in the use of Single-Agency Standards.

3. Series Coverage

Financial Specialist positions provide the continuity in the management of the subordinate staff and in the administration of the financial operations of the B&F Office; in the application, interpretation, and adoption of applicable rules and regulations; and in the development and used of specific office procedures. Only one position at each embassy may meet the requirements for classification in this series. All other key FSN positions in an embassy B&F Office which have responsibility for one or more specific B&F functions (e.g., accounting technician work, voucher examining, and budgeting) will be classified according to the standards for specific series in the FSN-400 Group.

This series provides for the following titles and grades:

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| Financial Specialist (STATE) | FSN-402-11 |
| Financial Specialist (STATE) | FSN-402-10 |
| Financial Specialist (STATE) | FSN-402-09 |

In some extremely rare instances some positions may warrant classifications above the grade limitation of FSN-11. In such an unlikely event, the case must be forwarded to the State Department, PER/FSN/PCM for classification action. See paragraph 5, introductory material to the FSN-400 Financial Occupational Group.

4. Series Exclusions

This series does not include positions the duties of which:

- A. Primarily consist of work properly included in any one specialized series within the Financial Administration Group such as Budget Analysis FSN-405, Accounting Technician FSN-410, Cashier FSN-415, Voucher Examining FSN-420, and Pay FSN-425.
- B. Primarily involve a combination of administrative functions such as personnel, procurement, supply, and other administrative management work in addition to overall responsibility for budget and fiscal work. This combination of administrative functions is usually found in an associated agency such as USIS. Such positions in USIS are covered by the single-agency standards Administrative Management Series (USIS), FSN 101, which can be used only for classifying USIS positions. Where this type of function exists in other associated agency positions at post, they will be placed in the General Clerical and Administrative Series FSN 105, and classified according to the Mixed Position Principles found in section 3 FAH-2 H-454.1 A.
- C. Primarily consist of work requiring knowledge and application of accounting principles and theory in the design, development, installation, operation or inspection of USAID technical program/project accounting systems; the examination, analysis, and interpretation of USAID technical program/project accounting data and reports; or the audit or similar examination of accounts and records of transactions of USAID technical programs-projects. These positions are included in the Accountant Series (AID) FSN-430 and Auditor Series (AID) FSN-431.
- D. Primarily consist of serving as the senior FSN in a Financial

Management Center. Such positions are classified in the FSN-450 series. Senior FSNs in an FMC differ from senior FSNs in a B&F Office in that the former are concerned with the full range of financial management in accordance with the State Department Financial Management System (FMS). Financial management information is located in a computerized data base which is interactive, current, complete and self contained, and are the official records. B&F semi-computerized financial accounting system; and are supported by a RAMC or an FMC which maintains the official accounting and disbursing records.

5. Occupational Information

- A. The financial management program administered by Financial Specialist positions are supported by Regional Administrative Management Centers (RAMCs), Financial Management Centers (FMCs), and in some country areas by Regional Budget Management Offices (RBMOs). The extent of support will have an effect on the grade level of such positions and are further discussed in the standards portion hereinafter.
- B. Where such support is minimal, these positions are responsible for planning and organizing the work of budget analysts, accounting technicians, voucher examiners, cashiers, etc.; and for preparing schedules for assigning, coordinating and reviewing the work of subordinate staff. In larger B&F Sections, this may be done through subordinate supervisors. Although all positions classified in this series will have supervisory responsibilities, the major factors affecting scope and level of responsibility of positions in this series are primarily the financial program's characteristics and requirements, and the extent to which these positions provide management advisory services which substantially affect the success of such program. Specifically these positions:
 - (1) Implement, coordinate and manage an integrated system of financial services which include the specialized functions of budgeting, allotment accounting, voucher examining, cashiering, and payrolling (liaison); and
 - (2) Serve as overall technical advisor and assistant to the U.S. officer in charge and in some instances to all organizations and agencies given substantive budget and fiscal services at post. Advisory services to management relate to all financial aspects of the programs, operations, and activities of the organizations/agencies/posts served, including assessments of current financial status, predictions of future needs and

capability, and development and recommendations of alternatives and solutions to financial needs and problems.

6. Typical Supervisory Controls

Positions in this series operate under very general supervision and report directly to either a U.S. B&F officer or to an administrative/JAO officer. There is no intervening U.S. financial assistant or FSN position.

7. Required Qualifications

Positions of Financial Specialists are substantially broader in functional scope than are positions concerned solely with, for example, the budget function or the allotment accounting function. Therefore, the knowledge, skills, and experience requirements are broader. Incumbents of positions in this series will normally have progressed career-wise through the budget and/or accounting technician area(s) and, therefore, will be the technical expert in one or preferably both area(s), with coordinating responsibility for most if not all other functions in the office. The type of technical responsibility covered in this series does not absolutely require a fully qualified professional accountant.

EDUCATION: Completion of university level education training resulting in the earning of a baccalaureate degree or the local academic equivalent. Other work or non-work experience may be substituted for the academic requirement on a case-by-case basis. Non-work experience is gained through such non-compensated activities such as volunteer work, community elected official, social or religious organization officer, etc. Where substitutions are made, the U.S. B&F official in-charge and the personnel officer must jointly concur to such substitution and certify in writing (for inclusion in the employee's personnel folder) that the experience to be substituted for academic experience is relevant. No specific formula is prescribed as quality of academic experience may vary from post to post. However, a rule of thumb is "two years of relevant work experience is equivalent to one year of higher academic training." The B&F and the personnel officers must use their best judgement.

EXPERIENCE: FSN-9 At least four years performing progressively more responsible work of a program/technical/administrative nature where emphasis is placed on analytical, judgmental, and expository capabilities. At least two of the four years must have been USG work experience and one of the two year USG work experience must have been equivalent to the next lower level.

FSN-10 At least five years performing work described above. At least three of the five years must have been USG work experience must have been

equivalent to the next lower level.

FSN-11 At least six years performing work described above. At least four of the six years must have been USG work experience and one of the four years USG work experience must have been equivalent to the next lower level.

LANGUAGE: Level 4. English ability (fluent) is required.

KNOWLEDGE: The work requires a thorough knowledge of 4 FAM , and the budget and fiscal aspects of 3 FAM , 6 FAM , Standardized Regulations and of all other pertinent manuals of operations and administration related to financial operations; a knowledge of regulations and procedures affecting the financial aspects of post management; and specifically for grade FSN-10 and FSN-11 positions, a thorough knowledge of the functions and organization structures of each of the post's numerous served associated agencies, and, particularly, the rules and regulations pertinent to their financial operations.

ABILITIES: Must be able to relate funds management with mission, programs, and projects of the post. Must be able to understand financial management implications of changes of priorities, tempo, and direction of programs and projects and be able to recommend appropriate adjustments to financial plans. Must be able to relate changes to funding levels brought about by reductions in allotments due to cuts, variations in exchange rates, increased costs of material and labor etc., and advise appropriate management officials of program implications.

SKILLS: Must possess a high level of interpersonal skills in order to be able to gain acceptance of recommendations relative to financial management issues. Must possess high level of skill in articulating (orally and in writing) complex issues and relationships between functions/programs/ projects and funding options. Must be able to supervise subordinates effectively to insure effective performance of work on a timely basis and to ensure that work force is properly trained and motivated.

Summary of Qualifications

Excepting for the qualification requirement of "Experience," all other requirements (i.e., skills, knowledge, abilities, education, and language) are the same for all grade levels.

8. Classification Instructions

A. In order for a position to be classified to this series all three of the following conditions must exist:

(1) The position is the senior FSN position in the B&F Office and

has line authority over most if not all other FSNs in the office;

- (2) The position has responsibility for the following functions relative to the embassy; (and under FAAS may provide the same or some of such functions to associated agencies):

Budget formulation - including development of detailed justifications.

Financial planning and reporting recommending allocation of funding from headquarters down to the object/subobject class level as the result of the budget formulation process.

Allotment accounting - reviewing, classifying, and posting obligations; reconciling records with RAMC or FMC reports; and liquidating and adjusting obligations.

Voucher examining - reviewing vouchers for legality of transactions and after certification transmits information to RAMC or FMC.

Cashiering (optional).

Payroll liaison (optional).

If any one of the first four functions is absent from the position, this condition is not met.

- (3) The position provides management advisory services to the U.S. Officer in charge and to heads of associated agencies (or designated representatives) being supported by the B&F Office.

If any one of the foregoing three conditions is not present in the position, it should be classified to the FSN-401 Series.

- B. As noted under Section 5 above, the extent of support from RAMCs, FMCs, and RBMOs may have an effect on the grade level of positions in this series. Two levels of support are recognized; Level 1 is considered nominal, while Level 2 is considered substantive. The levels are defined as follows:

Level 1

Supporting offices (i.e., RAMC, FMC, or RBMO) maintain the official allotment accounting records, process vouchers for payments, prepare and issue financial accounting reports to all agencies and/or posts served (including

the B&F Offices), monitor cashiering operations, and make disbursements in U.S. and local currencies.

Level 2

In addition to Level 1 support, supporting offices are directly involved in budget formulation, financial planning, budget execution, and detailed review of accounting and voucher examining processes. Direct involvement means working with the staff of the B&F Office for example in budget formulation by assisting and providing guidance in accumulation of supporting detail data, development of narrative justifications, deciding on allocation of resources among subobject classes, etc. In allotment accounting, for example, assistance may entail setting up procedures for reviewing obligation documents, setting up supporting files and records, and effecting liquidating actions.

In order to classify positions covered by this series properly, it must be ascertained in the evaluation process which organization is providing support and the nature of such support. In some instances this arrangement may be included in written support agreements, bureau manuals and directives, or operating manuals of the various supporting organizations.

C. Generally in most B&F Offices, the U.S. official in charge is a qualified B&F officer. In some instances, however, the U.S. official in charge is the administrative officer or the JAO Director. Where this latter condition exists, it would have an enhancing effect on the grade of the FSN Financial Specialist position, even if such U.S. official is an experienced B&F officer by dint of former assignments, as the current assignment will generally preclude involvement in the day-to-day details of B&F functions. Accordingly, this supervisory condition must be noted in the classification process and properly documented in the Analysis and Evaluation report.

D. Three major factors determine the grade level of positions in this series:

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| Factor 1 | Organizational Characteristics |
| Factor 2 | Financial Program Characteristics |
| Factor 3 | Advisory Services Characteristics |

Each of the major factors is designed to match actual operating situations. A grade-level conversion table provides for conversion of the total value of the subfactors to FSN-9, FSN-10, or FSN-11.

Factor 1 - Organizational Characteristics

This factor measures the supervisory/managerial aspects of the position.

Degree A

Supervises a work force of two to five subordinate budget and fiscal positions. Supervision is direct (no intervening subordinate supervisory position[s]), and the work force is concerned with performing all functions of the B&F Office. In this degree, the FSN Financial Specialist position is generally responsible for the most difficult work of the office (budget formulation and planning).

Degree B

Supervises a work force of six to nine subordinates. Supervision of the staff (wholly or in part) is indirect through at least one subordinate supervisor. In this degree, the senior FSN Financial Specialist position may generally perform or directly supervise the most difficult work of the office (budget formulation and planning) personally. The one subordinate supervisory position is generally responsible for one or two sub-organizational units (voucher examining or accounting) of the B&F Office and is not an across the board supervisor or "deputy" to the FSN Financial Specialist.

Degree C

Supervises a work force of ten or more subordinates. Supervision of the total staff is, for the most part, indirect through at least two or more subordinated supervisors. Each subordinate supervisor is responsible for a specific organizational or functional area. In this degree, the FSN Financial Specialist position is generally concerned with coordinative and managerial functions as opposed to performing non-supervisory duties personally, although in some instances this may be the case.

Factor 2 - Financial Program Characteristics

Degree A

This factor measures the complexity of the program for which the senior FSN is responsible.

Budgeting, accounting, vouchering, cashiering, and reporting pertains primarily to State accounts. In some posts support may be provided to relatively smaller scoped programs of other agencies, e.g., DOD, FAS, etc. Financial program primarily refers to salaries and operating expense with relative stability, i.e., standard accounting structures, infrequent changes to budget items and minimal requirement for reprogramming of funds, operational characteristics of financial management remains relatively the same year to year. Guides used are primarily State although supported

agency(cies) guide(s) may also be used; but problems encountered are minimal due to stability and scope of programs of such agencies.

Degree B

Financial support pertains to State accounts and a number of associated agencies as provided for under FAAS or JAO agreements, e.g., USIS, FCS, DOD, FAS, etc. The staff deals with multiple sets of financial regulations and procedures, and multiple program areas. Program areas are active as mission requirements are specialized involving active interaction with host government and social and business fabric of host country. These activities result in special programs and projects which must be budgeted for and funds accounted for, e.g., commercial trade fairs, special security construction projects, major rehabilitation and procurement projects/ programs, etc.

Degree C

Financial support work pertains to State accounts and a wide number of associated agencies, the majority of whom have a number of allotments (at least three or more). Further, supported agencies collectively should in total employ approximately the same number of US and FSN personnel (including contract personnel) and have collectively approximately the same total dollar value of annual budget as the embassy. The complexity of the program is further characterized by obligation and "voucher processed" transactions annually of approximately 5,000 to 7,000. ("Voucher processed" is defined as total vouchers processed for each agency under FAAS sub-function "vouchering" and includes petty cash transactions, replenishment vouchers, non-payment and cash vouchers, and vouchers with multiple strip codings resulting in multiple check payments.)

Factor 3 - Advisory Services Characteristics

This factor measures the nature and purpose of financial management advice provided by the senior FSN.

Degree A

Typically provides financial management advice to the U.S. officer in charge of the B&F function; advice is primarily concerned with providing factual information on status of funds, implications of applicable rules and regulations, economic conditions locally based on published reports, etc. While advice primarily pertains to State accounts, responsibility may exist to support smaller scoped programs of other agencies, e.g., DOD, FAS, etc. The U.S. officer in charge generally determines what steps to consider and is responsible for advising higher authorities in the embassy.

Degree B

Typically provides financial management advice regarding State accounts, and accounts of associated agencies to the U.S. officer in charge of the B&F function. While the U.S. supervisor is generally responsible for advising higher authorities in the embassy and heads of supported associated agencies, the Financial Specialist is frequently asked to fill in for U.S. supervisor. The senior FSN advises on such matters as: the need for more detailed budgetary justifications on major program issues (frequently developing such justifications personally); apparent deviations from financial plans as evidenced by cuff records B&F maintains and/or financial reports from the RAMC or FMC, the implications of such deviations, and the need to take remedial action(s); changes in exchange rates or any other economic factor and their effect on the price of goods and service and therefore funding levels; etc. When directed, develops different scenarios to ascertain more specifically the effect of reduced funding, differing spending tempo among fiscal quarters, etc., and reports on findings. Maintains continuing contacts with working level personnel in agencies served to exchange information and to provide informal advice and assistance.

Degree C

Provides authoritative and expert financial advice to the U.S. official in charge of the B&F Office and to most if not all supported associated agency heads or designated representative as a continuing assigned responsibility. To meet this Degree, Financial Specialist positions must provide advisory service in a Financial Program environment as depicted under Factor 2 Degree C above. Financial Specialists ascertain why financial plans are not being followed and develop alternative options for discussion with supported agency head, conducts research and studies for the development of position papers on funding/budget/program issues the need to be referred to headquarters. The Financial Specialist position at this degree requires incumbents to apply an expert knowledge when providing financial analysis advisory services; to be the technical analyst and monitor of past, present and future financial management activities, trends and needs of the agencies served; and act officially to correct deficiencies and implement improvements. In essence, serves as the post's Budget and Fiscal expert, participating fully as analyst and advisor in the post's financial planning process and in planning and administering the financial services of the B&F Office substantially independent of technical supervision.

E. Grade Level Determination Using the Grade Conversion Chart

- (1) Determine tentative grade by application of Grade Conversion Chart.

- (2) Reduce one grade if Level 2 support is provided by a RAMC, FMC, or RBMO. If Level 1 support is provided, retain the tentative grade arrived at by Grade Conversion Chart.
- (3) Add one grade if there is no U.S. B&F Officer assigned to the post as a continuing condition and the Financial Specialist position reports to an administrative officer or a JAO Director. If a U.S. B&F officer is present as a continuing condition, retain the tentative grade arrived at by the Grade Conversion Chart.

| GRADE CONVERSION CHART | |
|--|----------|
| 3 Degree A or 2 Degree A and 1 Degree B or C | = FSN-09 |
| 3 Degree B or 2 Degree B and 1 Degree A or C | = FSN-10 |
| 3 Degree C or 2 Degree C and 1 Degree B or A | = FSN-11 |

Note: An evaluation resulting in 1 Degree A, 1 Degree B, and 1 Degree C is inconsistent with general conditions found in the field and, therefore, with the structure of this standard should be reviewed again. Where posts still experience difficulty after a second review the case should be referred to PER/FSN.

F. Sample Classification Worksheet

When preparing an Analysis and Evaluation for Financial Specialist positions, the worksheet attached as an exhibit to this series must be used. Accordingly, this exhibit may be reproduced for this purpose.

ANALYSIS & EVALUATION WORKSHEET
for
FINANCIAL SPECIALIST (STATE) FSN-402 POSITIONS

| | |
|---|---------------------|
| DATE: _____ | POSITION NO.: _____ |
| ANALYSIS & EVALUATION WORKSHEET for FINANCIAL SPECIALIST (STATE) FSN-402 POSITIONS | |
| AGENCY: _____ ORGANIZATIONAL SEGMENT: _____ | |
| CURRENT CLASSIFICATION: _____ | |
| CLASSIFICATION RECOMMENDED BY SUPERVISION: _____ | |
| CLASSIFICATION DECISION OF ADM/PO: _____ | |
| | |
| 1. SUMMARY OF DUTIES AND RESPONSIBILITIES: | |
| | |
| 2. ANALYSIS AND EVALUATION AS TO TITLE, SERIES CODE, AND GRADE: | |
| A. SERIES DETERMINATION: | |
| Compare the position's assigned duties and responsibilities to the criteria in Section 8.A of the FSN-402 classification standards. State why this considered to be a Financial Specialist position. | |
| | |
| B. REGIONAL SUPPORT: | |
| If the B&F function is supported by a RAMC, FMC and/or determine the level of supporting provided as discussed in Section 8.B of the FSN-402 classification standards and complete the following steps. | |
| (1.) Regional support provided by (state location): | |
| RAMC _____ | FMC _____ |
| RBMO _____ | OTHER _____ |
| (2.) Indicate the level applicable and the basis for such determination. Level . is applicable because: | |

(A reproducible copy of this worksheet will be included on the InfoForms CD as M-409.)

C. PRESENCE/ABSENCE OF U.S. B&F OFFICER:

Review the discussion in Section 8.C of the FSN-402 classification standard and check the appropriate blank below.

There is a U.S. B&F officer assigned to the post on a permanent basis to whom the Financial Specialist reports.

There is no U.S. B&F officer assigned to the post on a permanent basis. The Financial Specialist reports to the administrative officer or a JAO Director, or some other U.S. official.

D. FACTOR COMPLEXITY DETERMINATIONS:

Determine the degree of complexity for each of the three factors discussed in Section 8.D of the FSN-402 classification standards.

(1.) Factor 1 - Organizational Characteristics: Indicate the degree applicable to the position's assigned and performed duties and the basis for such determination.

Degree ____ is applicable because:

(2.) Factor 2 - Financial Program Characteristics: Do the same as for Factor 1 above.

Degree ____ is applicable because:

(3.) Factor 3 - Advisory Services Characteristics: Do the same as for Factor 1 & 2 above.

Degree ____ is applicable because:

E. GRADE LEVEL DETERMINATION: See Section 8.E of the FSN-402 classification standards and go through the three steps.

Step 1: _____, Number of Degree A ____ , Degree B
Degree C _____ Tentative Grade: __

Step 2: Reduce by one grade if level 2 support _____

Step 3: And one grade if there is no B&F Officer as a continuing condition _____

3. CLASSIFICATION ACTION:

Based on the above analysis and evaluation, the position is properly classified as (provide title, series code, and grade):

_____ This classification is based on (please check which of the following applies):

Desk Audit Supervisory Audit Paper Review

FSN-405 BUDGET ANALYSIS SERIES INTRODUCTION

(TL:FSNH-21; 05-04-1994)

1. Series Definition

This series includes positions the duties of which are to supervise or perform work involving budget formulation, financial planning, budget execution, and the technical supporting work in connection therewith. Positions also provide financial management advice to agency head(s) at post, or their designated representatives, regarding implications of financial status to mission, program, and projects.

2. Series Coverage

This series provides for three levels of budget positions:

| | |
|----------------|-----------|
| Budget Analyst | FSN-405-9 |
| Budget Analyst | FSN-405-8 |
| Budget Analyst | FSN-405-7 |

3. Exclusions

The following kinds of positions are excluded from classification to this series:

- A. State positions in a non-FMC post that primarily are to supervise and administer the overall financial operations of an embassy and/or associated agency/agencies and to develop, implement, coordinate and manage an integrated system of financial services which include the specialized functions of budgeting, accounting, voucher examining, cashiering, payrolling and financial reporting. This work is assigned to positions in the Financial Specialist Series FSN-402 for which separate standards exist.
- B. State positions that primarily are to perform and/or to supervise work involving financial management operations and advisory functions in a Financial Management Center (FMC). Such positions perform budgeting and allotment accounting work on an integrated basis in an FMC, provide financial management advice to agency heads located on post who are holders of one or several allotments, and use the Financial Management System (FMS) computerized

data base to operate and maintain the financial management system. Such positions are classifiable to the Financial Management Specialist FSN-450 for which separate standards have been developed. In an FMC where budgeting is not integrated with allotment accounting and management advisory work and performed as a single continuum as described in the FSN-450 Series, such budget work is classified to the FSN-405 Series by use of these standards.

- C. Positions that primarily consist of the validation of accounting transactions, the coding of accounting documents; the posting of accounting transactions to ledgers, registers, journals, or other books of entry; the inspection of accounts and records; the adjustment of entries, computations, and balances; the conciliation of accounts, records, and documents; the compilation of summaries, statements, and reports; and other work incident to the maintenance of accounts. This work is assigned to positions in the Accounting Technician Series FSN-410 for which separate standards exist.
- D. Positions that primarily involve a combination of USIS administrative functions such as personnel, procurement, supply, and other administrative management work in addition to overall responsibility for budget and fiscal work. USIS positions with this combination of administrative functions are classified in the Administrative Management Series FSN 101 for which separate standards exist.
- E. Positions that primarily require the knowledge and application of professional accounting and auditing principles and theory in the design, development, installation, operation, or inspection of AID technical program accounting systems; in the audit or similar examination of AID technical program accounts and records of transactions; or in the examination, analysis, and interpretation of AID technical program accounting data and reports. This work is found in AID Missions and is assigned to positions in the Accountant Series (AID) FSN-430 and Auditor Series (AID) FSN-431 for which separate single agency standards exist.
- F. Positions that primarily require the analysis of the financial aspects of developing, implementing, monitoring and evaluating AID technical program projects and the financial analysis of various technical program aspects of the internal operations of an AID mission. This work is assigned to positions in the Financial Analyst (AID) Series FSN-435 for which separate single-agency standards exist.

4. Occupational Information

A. Definition of the term "Budget"

The term budget means, for purposes of this series, an allotment or any similar funding entity for which there are specific and separate requirements for:

1. Allocation from the Washington level
2. Budget formulation
3. Financial planning
4. Allotment accounting
5. Financial reporting
6. Limitations as to how funds may be used

While reference may be made to an embassy budget, this is a misnomer as an "Embassy's budget" is composed of a number of separate and distinct budgets. For example, the Program Budget, the FSI Budget, the FBO Budget, the FAAS Budget, etc. Each of these budgets require a separate allocation action from Washington, is supported by a separate budget request formulated by the post, has a separate financial plan indicating how the funds are to be expended, has a separate set of accounting records including cost/expenditure classifications and sub-classifications, has a separate requirement for reporting financial transactions and status, and has a separate set of controls and limitations on how funds are to be used.

B. The Budget Process

This section provides an outline of the budget process.

Budget Formulation

Budgets are formulated to present a post's financial requirements to headquarters. These requirements are called budget requests and reflect detailed breakdowns by accounting classifications, i.e., allotment, object class, sub-object class, and in some cases depending on the needs of a particular agency, by function or project. In order for budget analysts to formulate realistic budgets reflecting the operating needs and program requirements of supported organizations, they must gain an understanding of such organizations' programs and individual projects. This understanding

permits the translation of mission/program/project efforts into financial management terms, that is the costs involved to execute the mission and to pursue particular programs or projects. The net effect of this process produces, for example, the Budget Request for an Embassy and the "going rate" for USIS post. Such documents state what the organization believes its allotment should be from headquarters for the various functional areas.

Financial Planning

While budget requests reflect a detailed breakdown to headquarters of how the requested funds in the allotment are proposed to be allocated down to the object and sub-object class level, the funds allotted by headquarters are provided as a single lump sum and generally in a lesser amount than requested, along with limitations on how the funds are to be used. Budget analyst positions must then, in conjunction with program officials, ascertain how the allotment should be broken down among the various accounting classifications based on an organization's requirements, program needs, and project priorities. Frequently, budget analysts recommend reprogramming, delay of projects, reduction of efforts, etc., to meet other financial management needs of the fund holder at post. The product arrived at by this process is called the operating budget or the financial plan. The process is called financial planning.

Budget Execution

This process involves ensuring that obligations and expenditures are made in accordance with the financial plan, with respect to purpose of expenditures and tempo. Where deviations occur, they may be the result of unplanned expenditures, funding reductions (unforeseen during the FY), substantive changes in the rate of exchange (obligations are made in the U.S. currency and liquidations are in foreign currency), substantial increases in the price of goods and services, faster or slower rate of expenditure than planned, etc. In such instances budget analysts in conjunction with program officials assess the impact of variations on the financial plan and recommend alternatives and options. For example reprogramming of funds, zero base review of basis for allocation of funds, delay of program/projects, cancellation of particular operations, requesting supplementals, etc.

Detail Work in Support of Budget Formulation, Financial Planning and Budget Execution.

This function includes performing the research and computations necessary to establish cost and expense levels for a variety of accounting classifications for budget requests and financial plans. Analysts would review past documents to identify and analyze recurring costs, analyze staffing patterns and related material to anticipate employee cost, review printed and other

material that are indicators of economic conditions having an effect on budget(s) and budget planning, etc. The results of such work are tables, graphs, supporting documents reflecting cost figures and rationale that will be used by others in the development of justifications.

Other support and procedural work includes analysis of reports of obligations and liquidations to ascertain conformance with financial plans and to conduct research on spending patterns as a basis for recommending actions to higher graded personnel.

Budget Characteristics

Some budgets are driven by reimbursements rather than by a Congressional appropriation, the Foreign Affairs Administrative Support (FAAS) being the major budget of this type. In this instance the budget analyst has coordinated the compilation of workload units for various administrative functions, has obtained agreement (by signature of the agreement) from using agencies as to kind and level of service required and has forwarded such workload count reports to the appropriate bureau in the Department. At the Washington level, through negotiations among the appropriate bureaus and the supported agencies, agreement is reached relative to cost that each agency worldwide will incur for particular services. On that basis a funding transfer from the supported agencies to the Department is effected. Each post providing FAAS support to other agencies is allotted a lump sum share of the FAAS reimbursement. There are other budgets with their own characteristics, e.g., AID's Trust Fund budget. However, regardless of agency unique characteristics, the operations as described within this section apply to all budgets at post in general.

C. Characteristics of Major Budgets

(1) State

FAAS—Establishes and maintains workload counts to determine levels of participation and related costs of the agencies involved. Prepares quarterly workload counts of each serviced agency for review and verification. Analyzes administrative support workload requirements and prepares reports recommending increases or decreases based on estimated or actual requirements.

FBO—Prepares general increase/decrease statements for operating activities of Government owned or long-term lease properties based primarily on previous year's allocations and analysis of anticipated requirements. Statements include nature and cost of minor improvements, leasehold payments, nature and cost of major maintenance, and cost of repair and maintenance of furniture and furnishings.

Country Program —Prepares budget estimate financial plans covering FAAS and all program functions totaling personnel costs and other object distributions. Program functions usually include office of the Chief of Mission, Political Section, Economic Section, Consular Section and in-country consulates where appropriate.

(2) Agency for International Development

Trust Fund—Assists in the budget preparation and justification for Trust Funds. Prepares periodic project status reports identifying projected requirements for upcoming month or quarter, as appropriate. Prepares proposed amendments and changes in agreements to meet project's financial needs, with guidance from project managers.

Operating Expense—Prepares budget estimates for a large scope, major mission with diverse administrative activities independently operated (i.e., GSO, motor pool, housing, travel, and other administrative operations at a post which is not under a joint administrative operation). Develops cost factors and estimates derived from appropriate AID records and management input. Forecasts deficiencies/excesses based on workload, obligations, expenditures, and related items. Assures accuracy and completeness of information received from allottee by conducting research and making verification computations. Revises estimates of cost factors as appropriate and prepares periodic comparative reports relating to obligations and expenditures.

(3) United States Information Service

Country Program —Prepares budget estimates, financial plans, annual going rate submission covering USIS budget functions at the mission (country) level and at branch posts. Advises branch post and other country program managers on anticipated increases in salaries and other costs. Tracks mandatory cost increases in order to justify additional funding. (NOTE: In a few USIS budget positions, these characteristics exist in regional and special program situations, e.g., regional exhibits organizations, printing plants, and VOA relay stations, but the budget processes are very similar to those for a country program.)

Participation in FAAS —Reviews the embassy FAAS workload counts, requirements and reports with reference to USIS input and provides figures for offsetting USIS contributions to FAAS, if any, such as for printing costs. NOTE: The Distributed Administrative Shared (DAS) account is a post allocation of monies held in Washington where the actual budget execution takes place. A USIS position which maintains the DAS account only, would not fall into this series. Maintaining post DAS cuff amount records, however, may be part of the duties of a position in this series.

Participation in FBO —Provides embassy with data on USIS use of FBO offices and residential quarters, listing nature and cost of improvements needed and nature and cost of maintenance and repairs required.

D. Impact of Computers

Budget analysts in a non-FMC post perform budget work manually or with the aid of computers. They are differentiated from FMC positions however, by the fact that in the budget planning, execution, and reprogramming processes they are not interacting with an up to the minute data base, i.e., a data base that reflects current and on-going transactions. Therefore, the capability to provide timely and meaningful financial management information that permits management proactive planning and intervention relative to reprogramming of resources or alteration of program/project plans is of a lesser dimension than may be obtained under an FMC arrangement. Nevertheless, use of computers provides budget analysts with an enhanced capability to do more analytical work as it relieves analysts from time consuming labor intensive calculations, recording of information, record keeping and reporting. Under such an arrangement it is recognized that computers also permit development and use of spread sheet programs to perform analysis faster and the capability to ask "what if" questions with a greater degree of accuracy. But unless this is done in an FMC environment, as discussed in the FSN-450 standards, budget analyst positions will be classified to this series.

5. Classification Instructions

A. Mixed Positions

These standards describe pure budget functions. However, budget analyst positions in the field are seldom organized in such fashion. In fact, such positions are generally combined with other kinds of financial functions. In such cases the Mixed Position Rule in section 3 FAH-2 H-454.1 A applies. Care should be exercised by the post in these cases to ensure that the work of the Budget and Fiscal Section is organized in a manner designed for the most efficient operation and that budget functions are not unnecessarily fragmented by assignment to a number of positions. When there is more than one position assigned to a number of positions. When there is more than one position assigned a combination of budget responsibilities and other duties and where the budget function is grade controlling for such positions, such work should require at least 50 percent of the work time. At small posts and/or in associated agencies, where there is only one position performing the entire range or the majority of substantive budget and fiscal functions, the 50% rule does not apply if it can be shown that the grade controlling budget work is a recruitment requirement.

At posts of smaller scope and lesser diversity, it is typical that the budget work is assigned to a FSN-402 Financial Specialist position. In many USIS posts, the highest level budget analysis work is combined with other administrative functions in the top administrative management position. In such instances, the position is classifiable to the FSN 101 Series.

B. Supervisory Positions

Supervisory positions are evaluated by application of the general principles governing the classification of supervisory positions in the Foreign Service National Position Classification Handbook (section 3 FAH-2 H-454.2 A). Supervisory positions in this series use the title of Supervisory Budget Analyst with the appropriate grade level designator.

FSN-405-9 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-----------|
| GROUP: | Financial Administration | SERIES: | Budget |
| TITLE: | Budget Analyst | LEVEL: | FSN-405-9 |

BASIC FUNCTION:

Positions are responsible for the complete range of budget administration work including the technical budget support duties as described at the FSN-8 level and the budget formulation and financial program planning and analysis work for:(1) all budget segments of a large and complicated embassy or large and complicated associated agency; (2) for two or more major budget segments of a very large and unusually complicated embassy; or (3) at posts of smaller scope and diversity, coordination and preparation of the program planning and analysis work for the budget for most, if not all of the entire mission.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Conducts financial program planning and analysis involving the evaluation of and planning for such needs as minor reprogramming, the development of forecasting criteria, and the monitoring of the execution of the budgets. The analysts at this level participate in the preparation of financial plans and

budget requests, the supporting of budget justifications with performance and program cost data as required, and control amounts allotted in approved budgets. Maintain, control and provide advisory and analysis services regarding a detailed system of auxiliary records which indicate previous use and other background information needed to provide meaningful comparisons of increases or decreases over the years within the various budget sub-categories.

Conducts quarterly or other periodic budget review, which involves discussing status of funds with agency representatives, alerting them to problems, trends and needed changes, determining whether funds should be carried over or returned, etc. Draft all correspondence and prepares all correspondence and prepares all reports (with justifications) relating to changes resulting from such review.

At an embassy, positions are responsible for the preparation and execution of operation expense budgets for (1) a large scope and especially diversified post, entailing the total embassy budget plus budget services to all or most of several associated agencies or (2) for two or more major segments of a very large scope and unusually diversified embassy budget program, e.g., FAAS budget for more than ten associated agencies, in addition to one or more complete budgets for smaller associated agency(s), (e.g., DOD, DOJ, DOC, or DOT). Advises program managers of the proper course of action or propriety of proposals based on interpretation of State and other rules and regulations pertaining to the budgets involved.

At a large scale scope and especially diversified AID mission, positions are responsible for similar or comparable budget work relating to both the operating expense budget and the technical program/project budget(s). That is, they are responsible for the preparation of the complete operating expense budget including supporting financial data, and for development of financial data for use in the formulation of the Trust Fund Budget to be submitted to the host government for approval. These reflect prospective AID local currency requirements that will be obtained from the Trust Fund. Recommends appropriate funds, (U.S. Dollars or Trust Fund currency) for in-country expenses, e.g., travel expenses, etc. Prepares periodic Trust Fund status reports which identify projected requirements. The budget data is developed from AID fiscal records indicating previous costs and by analyzing mission staff-requirements, and related local currency requirements. Positions monitor availability within the Trust Fund of local currency designated to finance a special project and/or other requirements. Advises program managers of the proper course of action or propriety of proposals based on skilled interpretation of agency and Congressional rules and regulations pertaining to such budgets. Other comparable complex budgets may exist that involve several allotments and suballotments (i.e., grants,

projects and program budgets).

At a large scope, diversified USIS post that operates under broadly decentralized jurisdiction, has branch posts, and a spectrum of country-wide program activities, positions are responsible for the preparation and execution of the total budget, quarterly financial plans, annual going rate submissions, and annual budget responses; answering correspondence and reporting on financial matters; maintaining liaison with embassy B&F personnel concerning administrative support financial matters. Advises U.S. officers on proper courses of action or propriety of proposals as in the case of reprogramming changes (increases and decreases) that occur during the year, based on skilled interpretation of USIS rules and regulations pertaining to the agency's financial management.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required. Some college or technical study in accounting, budgeting, or management is highly desirable.

EXPERIENCE: From four to five years of progressively responsible experience in budget work, accounting, or auditing is necessary. Two years of this experience should be in budget work for a U.S. Government agency.

LANGUAGE: Level 4 (fluent) English ability is required.

KNOWLEDGE: Must have fully comprehensive working knowledge of pertinent State Department and/or one or more associated agencies' laws, regulations, and procedures relating to budgeting, accounting, and financial management, and the full range of skills and abilities required in computing both procedural and technical and financial program planning and analysis budget work. Must also have a thorough knowledge of the organization and functions of the major program areas of the embassy and/or associated agency/agencies served.

ABILITIES: Must be able to relate funds management with mission, programs, and projects of the post. Must be able to understand budget management implications of changes of priorities, tempo, and direction of programs and projects and be able to recommend appropriate adjustments to financial plans. Must be able to relate changes to funding levels brought about by reductions in allotments due to cuts, variations in exchange rates, increase cost of material and labor, etc., and advise appropriate management officials of program implications.

SKILLS: Must possess a high level of interpersonal skills in order to be able to gain acceptance of recommendations relative to budget management issues. Must possess high level of skill in articulating (orally and in writing)

complex issues and relationships between functions/programs/projects and funding options.

DISTINGUISHING FEATURES:

This is the senior level for Budget Analyst positions. In addition to the work described at the FSN-8 level, these positions are responsible for formulating budgets including the development of detailed justifications, developing financial plans in support of program/project directions, and conducting continuing analysis of budget execution in support of embassy/supported agency. Results of positions' support may involve the reprogramming of existing budgets, the development of detailed forecasting and analysis criteria, and the planning and coordination of budget services. At the FSN-8 level, positions are not responsible for substantive work involving budget formulation, financial planning and budget execution. Instead such positions perform, as a major function, substantive support work involving collection and analysis of data for interpretation, development of tentative narrative justifications, formulation of tables and graphs, etc. all in support of FSN-9 level positions which are broader and more diverse in scope. FSN-9 Budget Analyst positions are expected to interpret and apply new or changed guidelines and to complete all but the most difficult assignments without continuing guidance from the supervisor. Completed work is reviewed for broad conformance to guidelines and for overall results. Guidance is provided for situations inadequately covered by guidelines or outside the Budget Analyst's previous experience. At this level, personal work contacts with operating officials are of a continuing nature and may include negotiation of minor points of disagreement.

**FSN-405-8 INTERAGENCY POSITION
CLASSIFICATION STANDARDS**

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-----------|
| GROUP: | Financial Administration | SERIES: | Budget |
| TITLE: | Budget Analyst | LEVEL: | FSN-405-8 |

BASIC FUNCTION:

At this level are found two types of positions.

The first type performs the full range of budget activities in a small scope and fairly undiversified post (embassy or associated agency). In effect such positions operate at the full performance level of budget work.

The second type serves as support to higher graded FSN or US official responsible for performing the full range of budget activities at a large and complicated embassy or associated agency.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

The following typical duties are common to all budget analysts at this level:

- Advises allottee on requirements including format and limitations for the preparation, documentation, and submission of budget requests;
- Analyzes the relative costs and benefits of alternative program plans;
- Prepares worksheets for allotments and sub-allotments of funds for distribution;
- Checks priority of obligations and expenditures against financial plan;
- Provides guidance concerning and interprets established guidelines covering the legal and regulatory aspects of the acquisition and use of funds for program and administrative purposes;
- Watches for and analyzes apparent trends in obligations;
- Compiles data for financial plans, management reports, and periodic reviews;
- Proposes plans for minor reprogramming when deviations from original budget estimates are necessary because of significant changes in operating programs; and
- Compiles periodic reports as required.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required. Some collegiate or technical study in accounting, budgeting, or management is highly desirable.

EXPERIENCE: From three to four years of progressively responsible experience in accounting or budget work. Two years of the experience should be in budget or accounting work for a U.S. Government agency.

LANGUAGE: Level 4 (fluent) English ability is required.

KNOWLEDGE: Must have a sound working knowledge of pertinent State Department and/or associated agency laws, procedures, and regulations relating to budgeting and funds control and the ability to use such knowledge of the organization and functions of the major program areas of the embassy and/or associated agency/agencies served. Must be able to communicate budget information clearly and completely, both in writing and orally.

ABILITIES: Must be able to relate work performed by higher graded analysts to support work required with a minimum of guidance and instructions. Must be able to make tentative decisions relative to classification of funds in the allocation process, and to obligation trends as they relate to financial plans. Must be able to locate proper background material as a basis to compute cost items relative to personnel, price of goods, exchange rates, etc.

SKILLS: Must be able to follow through on analytical work to minimize need for detail work by higher level personnel. Must be able to summarize information orally and in writing to present quickly and precisely to supported person voluminous information and complex relationships. Must exercise good level of interpersonal skills in order to facilitate exchange of information at the working level.

DISTINGUISHING FEATURES:

The FSN-9 and FSN-8 are both full performance levels for FSN-405 Budget Analysts positions. Grade level distinctions are based on the size of an organization's budget and its complexity. At the FSN-8 level, the organization supported is small in scope and undiversified in function, the nature and scope of the budget tasks are limited, programs are uncomplicated, and the budget experience and predictability are stable and relatively unvarying from one year to year. In such instances the budget formulation, financial planning, and budget execution phases are thereby limited in complexity and difficulty. In some instances a small post may have a number of associated agencies that are supported by the budget process. In such cases the FSN-8 grade would still apply if in total all budget operations generally fall within the size and characteristic as described in the foregoing. At the FSN-9 level positions are concerned with programs of large and complicated organizations (mission or suborganizations) in a very large and unusually complicated embassy.

The Budget Analyst FSN-8 differs from Budget Analyst FSN-7 by the performance of a greater range of procedural and technical duties and by the performance of some budget formulation, financial planning and budget

execution work which, although limited, is not normally performed at the Budget Analyst FSN-7 level. Budget support at the FSN-8 level is also more difficult than FSN-7 level owing to the need to work with incomplete available experience data and some unpredictability of operating requirements because of such factors as year to year variations in program needs. Guidelines are less specific and require more interpretation by the FSN-8 Analyst than by the FSN-7 Analyst. Regular and continuing assignments are completed without advice from the supervisor who reviews finished assignments only for overall completeness, clarity, and results; and who provides an explanation when questions are not covered by guides or cannot be answered through budget experience. However, commitments, decisions, and conclusions must be based on well-established and accepted principles, techniques, and processes of budget practice and on governing policies, procedures, and regulations of the agency/agencies served. FSN-8 budget analysts generally serve as junior assistants to higher grade budget analysts at posts that have larger and more complex budget tasks involving continuing and widely varying changes. In other situations (such as a very small scope associated agency at post which is not under a joint administrative operation), this level of budget work may be found in a mixed administrative operation), in which case, the position should be classified according to the FSN-401 Series or the FSN-105 Series. (See the FSN-401 General Financial Series for more detailed information concerning this type of positions.)

FSN-405-7 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-----------|
| GROUP: | Financial Administration | SERIES: | Budget |
| TITLE: | Budget Analyst | LEVEL: | FSN-405-7 |

BASIC FUNCTION:

Performs a limited range and variety of procedural and technical budget duties in an embassy or associated agency.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Performs a limited range and variety of procedural and technical budget duties restricted to the development, verification, and review of financial details for a segment or specified parts of the Administrative Program and/or FBO, USIS, or AID budget. Assists operating officials, higher grade technicians, and/or the supervisor in developing budget estimates by accumulating and verifying prior year data and background information. Develops additional financial details on past experience data and prepares comparison data for use by others in programming and reprogramming funds of a particular program, e.g., calculates personnel or staffing costs based on prior year data, scheduled periodic pay increases, projected or estimated general wage increases, and changes in projected and actual staffing requirements.

In a small scope, limited diversity mission or small scope, limited diversity associated agency or constituent post, may serve as the mission's/agency's/post's sole budget analyst in an operating situation where there are no joint administrative operations or only a very limited one. Such a position may serve as the administrative "generalist" for the mission/agency/constituent post responsible for several other B&F and/or administrative services.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required. Some college study in accounting, budgeting, or management is desirable.

EXPERIENCE: From two to three years of progressively responsible experience in budget or accounting work is necessary. At least one year of experience should be in budget and fiscal clerical work for a U.S. Government agency.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: Must have a good general knowledge of the pertinent State Department and/or associated agency's/agencies' laws and regulations relating to budgeting and funds control and be able to apply such knowledge to assigned budgeting work. Must also have basic working knowledge of the organizations and broad functions of the embassy and/or associated agency/agencies served.

ABILITIES: Must be able to relate individual cost items, e.g., personnel costs to a particular segment of budget as signed. Must be able to recognize major deviations from the "norm" in the development of cost information and to seek further guidance. Must be able to distinguish among material reviewed what information is pertinent and the best method of initial presentation.

SKILLS: Must be skilled in use of calculating devices to obtain required results such as ratios, percentages, etc. Must be sufficiently skilled in mathematics to be able to detect fallacious information and refer to higher graded personnel.

DISTINGUISHING FEATURES:

Budget Analyst FSN-7 positions are responsible for procedural and technical budget work which is confined to the development, verification, and review of details for a portion or portions of the post's (embassy and/or associated agency/agencies) budget. The supervisor or higher graded budget position makes specific assignments, interprets new, changed, or incomplete guidelines, and reviews completed work. The supervisor also maintains direct contact with the analyst during the progress of the work, spot-checking for conformance with instructions and guidelines. Conclusions and commitments by Budget Analysts at this level are limited to matters of established fact. Recommendations are restricted to advising on alternate courses of action based on clearly defined and fully verified data and well established guidelines.

SUPPLEMENTARY NOTES:

This is the lowest level Budget Analyst position described in this series. Positions at a lower level can be established by the post if a position is needed to provide training, experience, and basic technical competence in the methods, procedures, principles, and techniques of budget administration.

FSN-410 ACCOUNTING TECHNICIAN SERIES INTRODUCTION

(TL:FSNH-21; 05-04-1994)

1. Series Definition

This series includes all positions the duties of which are to perform and/or supervise the performance of allotment accounting or other technical accounting work involving the verification of accounting data for accuracy and completeness; the posting of accounting transactions to ledgers, registers, journals or other books of entry; the inspection of accounts and records, and the adjustment of entries, computations, and balances; the reconciliations of accounts, records, and source documents; the closing of accounts and the compilation of summaries, statements, and reports; and the performance of other work incident to the maintenance of accounts and

accounting data.

2. Series Coverage

This series covers positions that utilize knowledge of standard codes, classification, and terminology; a basic familiarity with standard accounting systems and procedures; basic understanding of Department of State and/or associated agencies specific accounting systems, policies, procedures, reporting and other requirements; and the ability to apply this knowledge to various accounting methods, forms, and techniques. Positions in this series do not require the use of professional knowledge of accounting such as is required through professional training.

The Accounting Technician Series provides classification criteria for four grade levels in seven standards. They are as follows:

| | |
|-------------------------------|-----------|
| *Accounting Technician (AID) | FSN-410-8 |
| Accounting Technician | FSN-410-7 |
| *Accounting Technician (RAMC) | FSN-410-7 |
| Accounting Technician | FSN-410-6 |
| *Accounting Technician (RAMC) | FSN-410-6 |
| Accounting Technician | FSN-410-5 |
| *Accounting Technician (RAMC) | FSN-410-5 |

*These are Single-Agency Standards which may only be used to classify positions assigned to the indicated organizations noted.

3. Series Exclusions

Excluded from this series are positions the duties of which are:

- (A) Primarily to process cash and cash instruments and related accountability requiring knowledge of the negotiability of cash and a high order of honesty and integrity. Such positions are appropriate to the Cashier Series FSN-415.
- (B) Primarily to perform and/or to supervise work involving financial management operations and advisory functions in a Financial

Management Center (FMC). Such positions are responsible for budgeting and allotment accounting work on an integrated basis in an FMC, providing financial management advice to agency heads holding one or several allotments at post, and using the Financial Management System (FMS) computerized data base to operate and maintain the financial management system, Such positions are classifiable to the Financial Management Analyst FSN-450 Series for which separate standards have been developed. If in an FMC, allotment accounting is not integrated with budgeting and management advisory work and not performed as a single continuum as described in the FSN-450 Series. Such allotment accounting work is classifiable to the FSN-410 Series by use of this standard.

- (C) Primarily involve the application of professional knowledge of accounting principles in the prescription of accounting requirements, and in the design, development, installation, inspection, or audit of accounting systems. Such positions are found only in AID and are classifiable to the single agency standard for Accountant (AID) FSN-430 Series.
- (D) Primarily involved with budget preparation or execution, payroll services, and voucher examination. These functions are covered by other published standards in the FSN-400 Occupational Group.

4. Occupational Information

U.S. agencies at overseas posts are supported by a RAMC or by an FMC in connection with maintenance of accounting records. The only exception is AID which maintains its own accounting records either manually or through the Mission Accounting System (MACS). In all three systems (RAMC, FMC, and MACS), the records are maintained in varying degrees of automation.

Posts that have or are supported by a FMC or a MACS maintain their records on site. They interact directly with the data base which constitutes the official records, (see explanatory statement for FMCs in the FSN-450 Series).

Other posts are supported by M/FMP/DFO or M/FMP/IFO in Washington or the Regional Administrative Management Centers (RAMCs) at Bangkok, Mexico City and Paris. These organizations maintain the official records and provide central, automatic data processing for allotment accounting and other systems. While each Center is the designated disbursing office for the posts served, this does not relieve post agency fund administrators of their responsibility for control of expenditures of allotted funds. At the post level, Accounting Technician positions are responsible for determining for the allotment holder the legal and regulatory limits of proposed expenditures;

transposing data to computer-acceptable form and transmitting data and documents to the computer center; maintaining necessary cuff records on the status of accounts; and acting as liaison between the post/agency and the center. At the centers, post's data go into the computer by various means, depending on type of access and degree and type of post data preparation. As in all computerization, the effectiveness of output is dependent on the accuracy and timeliness of the input. The computer is usually programmed to reject data improperly or erroneously entered. Rejections are printed on error, proof, or edit lists. These errors are investigated and corrected in the centers to the extent possible, as some of them occur within RAMC, and turn-around time for referral of all other errors to posts for adjustment would be prohibitive and would preclude timely reporting. So the centers are staffed with accounting technicians with knowledge of accounting, regulatory and procedural requirements equivalent to that of each post served. These technicians can promptly adjust most rejected transactions, but may have to consult posts to clarify conflicting data, obtain missing data, or effect agreement on complex or questionable cases or (where the nature of the transaction adjustment requires) obtain post management clearance. Volume of work is such that one accounting technician is assigned the accounts of several posts or the workload equivalent. Liaison and active two-way communications ensures system's efficiency. Thus, accounting technicians at the post and at the center complement one another.

The work requirements for both types of positions are regarded as equivalent although the post technician does a number of functions for the allotment holder that the Center could not perform from a remote location. Offsetting such function is the intensity of allotment accounting knowledge acquired by the Center technician from (and used in) handling the greater variety of types of transactions for varied posts and agencies, having to solve problems of substantial variety and complexity much more often, and closer proximity to the Center specialists monitoring the system and its needed improvements. This enables them to provide continuing guidance not only on the computerized accounting procedures but on proper accounting needs.

5. Classification Instructions

A. Mixed Positions

At many posts abroad, particularly those of small to medium scope and diversity and of relatively uncomplicated nature, positions in the Financial Administration Group frequently consist of duties that cut across or embrace two or more of the specialized functions in different series in this occupational group. For example, a position at a smaller post may consist of 80% Accounting Technician duties and 20% Budget Technician duties; or

20% Voucher Examining duties; 30% Payroll duties, and 50%Accounting Technician duties. Many combinations of duties can occur with varying percentages of time spent on the various duties. The Mixed Position Rule should be used to classify these positions, and where a mix of FSN-400 Group work of two or more series is involved, positions may be classifiable to the FSN-401 General Financial Series. (See FSN-400and -401 Series and section H-454.1A of this handbook for more detailed information concerning this type of position.)

B. Supervisory Positions

Supervisory positions will be titled Supervisory Accounting Technician (with organizational suffix where appropriate), and will be classified on the basis of the principles applicable to supervisory positions as discussed in chapter 4 of this handbook.

FSN-410-8 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|-----------------------------|---------|-----------------------|
| GROUP: | Financial Administration | SERIES: | Accounting Technician |
| TITLE: | Accounting Technician (AID) | LEVEL: | FSN-410-8 |

BASIC FUNCTION:

For a majority of the time, maintains and periodically reviews, reconciles and balances accounting records for various types of AID technical program, grant and loan projects, prepares periodic and special reports based on these records, and provides information and advice to project borrowers, grantees and contractors.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Maintain current working files for assigned grant and loan projects, including project papers, agreements and amendments, implementation plans, documents submitted in fulfillment of conditions precedent, project implementation letters and orders, disbursement authorizations, and contracts and other project documentation, keeping completely familiar with

financial features of all assigned projects as reflected in these files. Pre-audits and posts project transactions from a wide variety of documents, including AID/W reports of collections and disbursements, direct reimbursement authorities, letters of commitment, purchase orders, contracts and other documents, a key step in the process of authorizing disbursement of project funds. Each posting requires a final voucher-review type of determination as to the proper project and project input against which the charge is to be made. Maintains and periodically reconciles project ledgers and subsidiary records showing amounts obligated, earmarked and disbursed by project input. Develops and records quarterly accrued expenditures by project input, reflecting cost data, cost accruals by project and project input, and estimates of remaining liabilities. Prepares monthly schedules of payments due under each project loan and notifies host government and other borrowers of due dates and amounts of principle and interest to be repaid. Follows up on delinquent loan payments, prepares correspondence in response to queries from borrowers, and notifies AID/W when collections are made and posted to the accounts. Reminds borrowers to submit financial statements and certifications pursuant to loan agreements. Provides information and advice to borrowers, grantees, and contractors concerning payments, deductions, advances, required documentation, other financial records, and reporting aspects of projects.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required. Additional education or formal training in accounting or bookkeeping is desirable.

EXPERIENCE: From three to four years of progressively responsible experience in accounts maintenance, bookkeeping, or closely related accounting technician work is required. As work at this level is the most demanding in this series, the experience required is usually the full four years, a minimum of three years of which has been in accounts maintenance work for a U.S. Government agency, including a minimum of one year at FSN-7 or equivalent level, preferably in an AID financial operation.

LANGUAGE: Level 3 English (good working knowledge) ability is required.

KNOWLEDGE: Thorough knowledge of an extensive body of appropriation and allotment accounting procedures used in maintaining, reconciling, balancing, and closing complex accounts in U.S. Government activities; of AID project accounting policies and regulations, and accounting technician procedures; of the relation of project to project inputs, disbursements, and reimbursements; and of the principles and practices of cost accrual.

ABILITIES: Ability to analyze numerous accounting records and determine the need for various types of entries and adjustments; to record, reconcile,

and balance accounts, and to relate the purpose and objectives of projects to their costs and fiscal requirements. Must be able to explain clearly to borrowers, grantees, and contractors the need for various documentation steps to be taken in order to comply with financial records-keeping and reporting requirements of specific technical program projects.

DISTINGUISHING FEATURES:

Accounting Technicians FSN-8 are responsible for the full range of work involved in establishing and maintaining financial records of a variety of complex, long-term AID loan and grant projects, for preparing required reports, and for providing information on the financial status and requirements of these projects. This requires a detailed knowledge of the financial provisions of each project for which the Accounting Technician FSN-8 has responsibility and of the many changes which frequently occur during the life of a long-term project (two to six years), as well as a thorough knowledge and understanding of normal allotment and cost accrual accounting, and of AID project accounting handbooks, regulations, policies and practices. A significant degree of judgement and responsibility is vested in the incumbents of these positions. Since individual disbursements frequently amount to large sums of money, improper or incomplete accounting records could cause considerable difficulty to both the U.S. Government and the host government, and the long-term nature of most projects intensifies and complicates the responsibility for ensuring against overpayment, duplicate payments, and other financial irregularities. Work is normally accomplished independently. Finished work products are given a general review and detailed instructions are given by supervisors only when requested by incumbents. Accounting Technicians at this level are in frequent contact with mission officials and with representatives of the host government, contractors, and suppliers to give information on project accounting and disbursement matters.

Accounting Technicians FSN-8 differ from typical AID Accounting Technicians FSN-7 in that FSN-7 level assignments are less complex, and involve smaller, less complex AID technical programs or assigned segments of large, very complex projects.

SUPPLEMENTARY NOTES:

1. Classification of a position to this level is possible only if the full range of these duties requires a majority of the time.
2. Normally, these positions are found only in AID Missions; however, in a few posts where there is no AID Mission and the AID presence is limited (e.g., an AID Affairs Office), this work may be performed for AID in the embassy B&F Section. In such situations, if the State

position is assigned this work, the FSN-8classification is possible.

FSN-410-7 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|----------------------------|---------|-----------------------|
| GROUP: | Financial Administration | SERIES: | Accounting Technician |
| TITLE: | Accounting Technician(AID) | LEVEL: | FSN-410-7 |

BASIC FUNCTION:

Maintains and periodically reviews, reconciles, and balances official accounting records for a block of one or more of the larger and more complex operating budget allotments or programs (e.g., operating budget allotments for a larger scope, diverse and complex AID Mission, or large scope and complicated State allotments), and prepares periodic and special reports based on these records.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Work Situation Type 1

For a block of large, more complex operating budget allotments or programs, maintains official accounting records (ledgers, journals, and registers) and prepares related financial reports. Reviews and, as appropriate, records all financial transactions from a wide variety of documents, such as purchase orders, work orders, vouchers, journal vouchers, transfers between appropriations, liquidation reports, and travel authorizations. Codifies a wide variety of obligating documents by type of expense, after determining that each obligation is valid and that funds are available. Periodically reconciles general subsidiary accounting records, computes totals, and develops and prepares official monthly, quarterly, and annual reports by allotment and sub-object status. Prepares detailed worksheets of unpaid (delivered or undelivered) orders, prepayments, accruals, and other categories required for reports. Performs various other related duties such as: may maintain an accounts receivable file of amounts due from employees to the U.S. Government and follow up on regular schedule to make collections; answers queries from supported agencies; maintains file of obligation documents and liquidations; and prepares

recurring and special reports as required.

Work Situation Type 2

For AID technical program grants and loans, maintains official accounting records for some of the smaller and less complex projects or the less complicated segments of accounts for the large and very complex projects.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required. Some additional education in accounting is desirable.

EXPERIENCE: From two to three years of progressively responsible experience in clerical accounts maintenance, bookkeeping, or related accounting technician work is required. Normally, the full three years of experience will be required with a minimum of two years in accounts maintenance work for a U.S. Government agency, including a minimum of one year at FSN-6 or equivalent level.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: Sound knowledge of appropriation and allotment bookkeeping and accounting procedures related to maintaining, reconciling, and closing accounts in U.S. Government activities, including appropriation funding, allotments, obligations, and disbursements of the accounting procedures and operations of an integrated manual and computerized accounting system; of State Department and/or associated agency's/agencies' accounting policies and procedures; and of related reporting systems involving extensive supporting schedules and analyses to explain changes from previous reporting periods.

ABILITIES: Ability to analyze the interrelationship of accounts that are affected by varied transactions and documents, accounting codes, and account structures, and that involve detailed procedures for setting up and liquidating obligations.

DISTINGUISHING FEATURES:

FSN-7 accounting technician positions described under Work Situation Type 1 above, have immediate responsibility for maintaining the allotment ledgers for major and more complex areas of the posts (i.e., embassy's and/or associated agency's) program and/or administrative allotments. Examples are: (1) At a post of large scope and considerable diversity, is responsible for maintaining control records over funds allotted for the State program and FAAS allotments, plus control of State Accounts Receivable (including State travel advances and quarters allowance advances); (b) At a post of large

scope and considerable diversity, is responsible for maintaining control records over funds allotted for programs for a group of medium to fairly large scope and complex agencies, such as USIS and Peace Corps; and (c) At a post of smaller scope and lesser diversity, is responsible for maintaining control records over funds allotted for programs for all agencies at the post.

FSN-7 accounting technician positions described under Work Situation Type 2 above, maintain official accounting records for a group of the smaller scope and lesser complex AID technical program projects or for the less complicated segments of accounts for large scope and very complex AID technical program projects.

Guidelines are provided by regulations and manuals covering varied transactions and practices. Judgment is required in applying the guidelines to specific cases. The employee must select the proper codes, determine the accounts affected, and provide for necessary accruals to effect the proper balance of accounts. The employee performs assignments independently and is expected to resolve questions or problems arising daily through the application of past precedent and policy guidelines, and by dealing directly with the source. Requests supervisory assistance only when confronted with the most complex and unusual accounting problems. Completed work is subject to occasional review to ensure that actions, decisions, and records are in accordance with agency policies and procedures.

FSN-410-7 SINGLE-AGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|------------------------------|---------|-----------------------|
| GROUP: | Financial Administration | SERIES: | Accounting Technician |
| TITLE: | Accounting Technician (RAMC) | LEVEL: | FSN-410-7 |

BASIC FUNCTION:

In a RAMC, maintains a block of accounting records for several posts or agencies with complexities of accounts equal to those maintained by posts' Accounting Technicians FSN-7, separately defined. Work consists primarily of accounting adjustments of improperly processed or otherwise complicated

accounting transactions requiring research and accounting procedural decisions enabling most rapid account status reporting and balance reconciliations.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Responsible for maintaining computerized accounting records in a RAMC for a group of the larger, more complex operating allotments/programs of several post/agencies. A wide variety of accounting transactions documents (with many data variations and related post-initiated data entry forms) are reviewed for adequacy and accuracy. May personally complete the data entry form, especially on the complex transactions. Reviews printouts of telegraphically transmitted transaction punch-tapes for discrepancies, and reviews error lists of computer rejections of directly accessed data. In all of these reviews, does required research, questions posts' personnel as necessary, or utilizes personal knowledge of the accounting system requirements to determine and effect the adjusting. Develops appropriate communications for obtaining data from posts or advising them of steps required for corrections by them. May also do direct access, remote terminal keyboard entry of initial and adjustments are performed under pressure of reporting schedule cutoffs/deadlines. Develops advisory documents as necessary for posts' edification. Also accumulates discrepancy records and, based on error patterns shown over a period of time, recommends needed procedural or policy changes or systems-wide admonitions. Independently communicates with individual posts which need routine procedural guidance or admonishment regarding long-term recurring discrepancies.

Typically works under very limited supervision, consulting supervisor only on the most complicated, rare or precedent-setting transaction/discrepancies. May direct the work of one or two subordinates.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required. Some additional education in accounting is desirable.

EXPERIENCE: From two to three years of progressively responsible experience in clerical accounts maintenance, bookkeeping, or related accounting technician work. Normally, the full three years of experience will be required with a minimum of two years in accounts maintenance work for a U.S. Government agency, preferably one with a computerized system, and including a minimum of one year at the FSN-6 or equivalent level.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: Sound knowledge of appropriation and allotment

bookkeeping and accounting procedures related to maintaining, reconciling, and closing accounts in the U.S. Government activities, including appropriation funding, allotments, obligations, and disbursements; of the accounting procedures and operations of an integrated manual and computerized accounting system; of State Department and/or associated agencies' accounting policies and procedures; of related reporting systems that may require extensive supporting schedules and analyses to explain changes from previous reporting periods; and of computerized accounting procedures where keyboard data entry is required.

ABILITIES: Ability to analyze the interrelationship of accounts that are affected by varied transactions and documents, accounting codes, and account structures, and that involves detailed procedures for setting up and liquidating obligations.

SKILLS: Level 2 typing ability (40 wpm or more) required.

DISTINGUISHING FEATURES:

Accounting Technician (RAMC) FSN-7 is the highest class provided by this series for non-supervisory positions involved in computer center maintenance of allotment/program accounts equivalent to those for posts at which there is some allotment accounting work at the FSN-410-7 level. (See Series introductory material for basis of equivalence.) The principal difference between the FSN-7 and the FSN-6 in a RAMC, is the relative size and complexity of the allotments/programs of the post/posts/agency/agencies served. Functions are otherwise very similar.

FSN-410-6 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|---------------|--------------------------|----------------|-----------------------|
| GROUP: | Financial Administration | SERIES: | Accounting Technician |
| TITLE: | Accounting Technician | LEVEL: | FSN-410-6 |

BASIC FUNCTION:

Maintains official accounting records for a block of one or more of the post's

smaller, less complex operating budget allotments or programs(e.g., a small to medium scope and moderately diversified USIS program) and/or assists in the maintenance of accounting records for a block of one or more of the larger, more complex budget allotments or programs.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Reviews various commitment and obligation documents. Examines each document to ensure completeness of data, accuracy of computation, appropriateness of monetary data, and validity of accounting classification; and communicates with documents source (e.g., the voucher examiner) to resolve questions on data submitted. Determines the appropriate accounts, and codes the documents in accordance with the chart of accounts and accounting code structure. Establishes and maintains control sheets to prevent over-obligation of funds. In manual system is used, enters financial transactions on computer data entry forms if data processing equipment is used for accounting. Compiles figures of expenditures charged to the allotment or segment of the allotment which is under immediate control for monthly checking with the Disbursing Office. Periodically reviews unliquidated obligations to determine that these obligations are valid in accordance with established criteria and to assure that the funds status being reported reflects only valid obligations. Prepares reports, based on accounting records data.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or an equivalent combination of secondary and technical school is required.

EXPERIENCE: From one and two years of experience of clerical accounts maintenance or closely related accounting clerical work. Normally, the full two years of experience will be required with at least one year of this experience in accounting clerical work for a U.S. Government agency.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: A good basic knowledge of standardized bookkeeping and accounting procedures, processes and format, and of the purpose and use of accounting documents (such as obligations, invoices, and disbursements) to maintain and reconcile accounting records in the accounting system. A good working knowledge of accounting terminology and codes necessary to classify transactions either in an automated or manual system; and of State Department and/or associated agencies' accounting procedures and regulations.

ABILITIES: Ability to analyze accounts maintenance transactions sufficiently

to be able to detect errors and avoid over-obligations.

SKILLS: Typing at Level 1 (less than 40 words per minute).

DISTINGUISHING FEATURES:

At this level, the kinds of transactions and the documents vary considerably but the conditions surrounding most transactions can be readily identified and verified and do not present a great number and variety of significant difficulties in identifying and resolving errors and in clarifying incorrect information. Employees must use a number of guidelines contained in the State and/or associated agency's/agencies' regulations and directives, and must follow the section's established practices and procedures. Is expected to be able to locate independently and apply these guidelines to specifically applicable situations, referring to the supervisor only those matters requiring unprecedented deviations from or special interpretation of the guidelines. The supervisor provides guidance in the handling of complex or unique transactions. Daily assignments are generally recurring and are accomplished without detailed supervision, although work in progress is periodically checked for overall accuracy. The employee is expected to detect errors in documentation and records, to prevent over-obligation of funds, and to assist in the control of allotted funds and the periodic reconciliation of records.

FSN-6 Accounting Technician position requires less overall knowledge of accounting procedures, practices, and principles as related to allotment accounting than is required of Accounting Technicians FSN-7. They also independently maintain accounting records of only the smaller, less complex accounts or assist in the maintenance of records of the larger, more complex accounts, and are subject to more supervisory control over work in progress than are Accounting Technicians FSN-7 positions.

FSN-410-6 SINGLE AGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|---------------|------------------------------|----------------|-----------------------|
| GROUP: | Financial Administration | SERIES: | Accounting Technician |
| TITLE: | Accounting Technician (RAMC) | LEVEL: | FSN-410-6 |

BASIC FUNCTION:

In a RAMC, maintains a block of accounting records for several posts or agencies with complexities of accounts equal to those maintained by post Accounting Technicians FSN-6, separately defined. Work consists primarily of accounting adjustment of improperly processed or otherwise questionable accounting transactions requiring research and balance reconciliations. May also assist a higher level Accounting Technician in maintenance of accounting records for one or a few of the larger, more complex allotments and programs of posts served.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Responsible for maintaining computerized accounting records in a RAMC for a group of smaller, less complex operating allotments/programs of several posts/agencies. Accounting transaction documents and data involve some variety, and these and related post-initiated data entry forms are reviewed for adequacy and accuracy. May personally complete the data entry form, expect for very complex or problem transaction punch tapes for discrepancies, and reviews error lists of computer rejections of directly accessed data. On the whole, does required research into these discrepancies and questions post' personnel as necessary in efforts to find solutions and to effect the necessary adjusting data entry for proper accounting; however, is expected to turn to the supervision or a higher grade technician for assistance with the most difficult errors. Prepares messages to posts for obtaining corrective data. May also do direct access, remote terminal keyboard entry of initial and adjusting data onto disk or tape for later computer use. Although reviews and adjustments are performed under pressure of reporting schedule cutoffs/deadlines, assistance is available from a more expert level when problems cannot be solved within such schedules. Accumulates discrepancy records for use of higher level technician or supervisor in determining needed post procedural or policy changes or admonitions. Independently communicates with individual posts that need routine procedural guidance or admonishment regarding long-term recurring discrepancies. May assist an Accounting Technician of higher grade in the similar maintenance of accounting records for one or a few of the larger, more complex allotments/programs of posts served.

Typically works under general supervision except when more complex accounts are handled, in which case, someone is available at all times to assist with the more serious problems and questions. Consults higher graded technicians or supervisor regarding the more complicated or unfamiliar transactions and discrepancy adjustments.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or an equivalent combination of secondary and technical school is required.

EXPERIENCE: From one to two years of experience of clerical accounts maintenance clerical or closely related accounting clerical work. Normally, the full two years of experience will be required with at least one year of this experience in accounting clerical work for a U.S. Government agency, preferably one using computerized accounting.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: A good working knowledge of standardized bookkeeping and accounting procedures, processes and format, and of the purpose and use of accounting documents (such as obligations, invoices, and disbursement) in maintaining and reconciling accounting records. A good working knowledge of accounting terminology and codes necessary to classify transactions either in an automated or manual system; and of State Department and/or associated agencies' accounting policies, procedures and regulations.

ABILITIES: Ability to analyze accounts maintenance transactions sufficiently for error detection and to develop adjusting entries for correction.

SKILLS: Typing at Level 2 (40 words per minute or more) when keyboard data entry is involved.

DISTINGUISHING FEATURES:

Accounting Technician (RAMC) FSN-6 is the middle of three levels provided by this series for computer center (RAMC) maintenance of allotment/program accounts equivalent to those for those posts whose allotment accounting work warrants the FSN-410-6 classification. (See Series introductory material for basis of equivalence.) The principal differences between the FSN-6 grade level and the next higher and lower grade levels, are the relative size and complexity of the allotment/programs of the posts/agencies served and the degree of independence exercised in the performance of the work assigned (e.g., FSN-6 and FSN-5 levels often assist and receive guidance from FSN-7 level technicians in their work). Functions are basically similar.

FSN-410-5 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-----------------------|
| GROUP: | Financial Administration | SERIES: | Accounting Technician |
| TITLE: | Accounting Technician | LEVEL: | FSN-410-5 |

BASIC FUNCTION:

Maintains accounting records for the control of funds for one or more of the smallest, least complicated accounts and/or serves as overall assistant to other accounting technicians, voucher examiners, etc.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Maintains simple accounting records for the assigned smallest scope, least complicated program(s). Determines proper accounting classification for each obligation. Validates documents and obligates funds for salaries, travel and transportation, rents, utilities, allowances, etc., within amounts allotted, and makes monthly adjustments of obligations. Records expenditure against obligations. If data processing equipment is used, enters transactions on computer data entry forms for RAMC data processing and verifies incoming finance center reports against the program's fiscal records. Prepares transmittals of documents and records to finance center. Provides clerical support to some or all of the B&F section staff, maintaining files, typing letters and reports, assisting in searches for solutions to errors in the reconciliation process, assisting in the vouchering and/or payrolling process, etc.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or an equivalent combination of secondary and technical school is required.

EXPERIENCE: One year of clerical accounts maintenance or closely related fiscal clerical experience is required.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: A basic knowledge of standard accounting clerical procedures used to process and record transactions and accounting data in an allotment accounting system. A general knowledge of office practices and procedures as they relate to processing or compilation of financial data or records, and some familiarity with State Department and/or associated agencies'

accounting practices and procedures.

ABILITIES: Ability to understand and use code symbols as they relate to the chart of accounts.

SKILLS: Ability to type at least Level 1 (less than 40 words per minute).

DISTINGUISHING FEATURES:

This is the lowest class in this series and the range of duties and responsibilities is limited, repetitive and routine. Although the transactions vary, the tasks associated with each transaction are more or less standardized. Also, the volume and variety of accounting transactions are not great and the so-called ledgers are simple and they pose no significant problems in the areas of reconciliation and reporting. Although inaccurate handling of the transactions and validation process can adversely affect reconciliation and reporting. Although inaccurate handling of the transactions and validation process can adversely affect reconciliation and balancing and the control of obligations and expenditures, the accounting records maintained are so uncomplicated, standardized, and well-monitored that errors are easily found and corrected and there is no difficulty in deciding action to be taken in the examination and handling of documents. The supervisor is always available and provides instructions with the more complicated work and assists the employee in handling unusual assignments with a minimum of supervision; however, the supervisor periodically spot-checks work in progress to ensure compliance with procedures and directives. Employee has a few, limited contacts with personnel in other units of the post to obtain missing but clear cut information or to clarify simple discrepancies.

In summary, Accounting Technicians at this level work independently on the smallest and least complicated accounts and/or assist an Accounting Technician on those accounts of a larger, more complicated nature. The elements of the work performed are similar in many respects to the work performed by Accounting Technicians at the next higher level. In the FSN-6 position, however, employee works with fewer supervisory controls and there are more elements of variety and complexity in the total job performed.

FSN-410-5 SINGLE AGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|-----------------------------|---------|-----------------------|
| GROUP: | Financial Administration | SERIES: | Accounting Technician |
| TITLE: | Accounting Technician(RAMC) | LEVEL: | FSN-410-5 |

BASIC FUNCTION:

In a RAMC, maintains a block of accounting records for several posts or agencies with complexities of accounts equal to those maintained by post's Accounting Technicians FSN-5, separately defined (i.e., the smallest and least complicated accounts). Work consists primarily of accounting adjustments of improperly processed or otherwise computer-rejected transactions requiring research and determination of adjusting transactions. Usually works in a unit staffed with higher class employees of this series who can assist with determinations on unusual or very complicated adjustments which infrequently occur in employee's assignments, or on work on more complicated accounts which may be assigned occasionally.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Assists in a RAMC accounts maintenance unit by maintaining computerized accounting records for a group of posts whose allotments/programs are among the smallest and least complicated. A variety of accounting transaction source documents, and their related post initiated data entry forms, are reviewed for adequacy and accuracy. Some transactions may require employee completion of data entry form consistent with procedures manuals. Reviews error lists of computer rejections of directly accessed data. Discrepancies found on reviews are researched, or, on complicated problems, questions are raised with post's allotment accounting personnel or with RAMC senior clerks/technicians; or other accepted methods of the accounting system are used to develop adjusting data entry for proper accounting. May develop appropriate communications, subject to supervisor approval, for obtaining data from post/agencies for adjustment. May also do direct access, remote terminal keyboard entry of adjusting data onto disk or tape for later computer use. Reviews and adjustments are performed under pressure of reporting schedule cutoffs/deadlines, but assistance is readily available when problems are encountered. May assist higher level clerks/technicians in the unit in the maintenance of more complex accounts, but under close guidance and review.

Verifies check proof lists against checks and related vouchers for accuracy of payee information, mailing directions, certification, etc. Stops payment mailings until correction of related discrepancies can be made. Initiates

check voiding and reissuance actions when required. Accumulates transaction vouchers, matches against periodic lists of transactions processed, reconciles any discrepancies between list and voucher, and initiates mainline to posts/agencies.

Typically performs the most routine work independently, but receives guidance from other higher class employees in the unit on complicated, unfamiliar work and when involved with accounts of complexity greater than normally assigned.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or an equivalent combination of secondary and bookkeeping/accounting technical school is required.

EXPERIENCE: One year of clerical accounts maintenance or closely related clerical accounting experience, preferably with a U.S. Agency using computerized accounting, is required.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: A basic knowledge of standard accounting clerical procedures used to process and record transactions and accounting data in an allotment accounting system. A general knowledge of office practices and procedures as they relate to processing of compilation of financial data or records, and some familiarity with State Department and/or associated agencies' accounting practices and procedures.

ABILITIES: Ability to understand and use account code symbols as they relate to the chart of accounts.

SKILLS: Level 2 (40 words per minute or more) typing ability, when keyboard entry of data is required.

DISTINGUISHING FEATURES:

The Accounting Technician (RAMC) FSN-5 is the lowest class described by standards for computer center maintenance of allotment/program accounts equivalent to those for posts whose allotment accounting work warrants the FSN-410-5 classification, i.e., the most simple category. Positions at this level will not be numerous as this segregation of accounts maintenance responsibility will occur infrequently in the RAMC in view of the need for diversity enabling workload redistribution during peak or emergency periods. However, as in the case of post counterpart positions, this also serves as the entry level for limited, repetitive and routing assignments made as a training medium or made to positions permanently concerned with the more routine work in this area. Employees in this class will assist higher class employees

of this series in the maintenance of computerized allotment accounts of greater complexity (the basis of the higher grade of their positions) but will receive much closer supervision.

FSN-415 CASHIER SERIES INTRODUCTION

(TL:FSNH-21; 05-04-1994)

1. Series Definition

This series includes all positions that are accountable for cash and cash instruments and that supervise or perform work requiring the application of knowledge regarding:

- A. receipt, examination, deposit, custody, disbursement or other physical handling and processing of U.S. and foreign currency(ies) and cash instruments;
- B. cash accountability control methods and cash processing procedures of supported Federal Agencies on post and of local banking and commercial instructions;
- C. negotiability, validity, and genuineness of cash items; and acceptability requirements of supporting documents; and
- D. financial accounting system on post and effects of cash receipt and disbursement actions.

2. Series Coverage

This series provides coverage for five levels of non-supervisory cashiering work as follows:

| | |
|-------------|------------|
| Cashier | FSN-415 -9 |
| Cashier | FSN-415 -8 |
| Cashier | FSN-415 -7 |
| Sub-Cashier | FSN-415 -6 |
| Sub-Cashier | FSN-415 -5 |

3. Occupational Information

- A. The Foreign Affairs Manual (4 FAM) provides for cashier positions as

follows:

(1) Class A Cashier

Class A Cashiers receive an advance from a U.S. Disbursing Officer (USDO) or a Class B Cashier, and are personally accountable for funds advanced. A Class A Cashier is not authorized to advance funds to another cashier or sub-cashier excepting to a designated alternate.

(2) Class B Cashier

Class B Cashiers are frequently referred to as Principal Cashiers. They receive an advance from a USDO and are authorized to advance funds to other cashiers, sub-cashiers, and to their alternate. They are personally accountable to the USDO for all funds advanced including those they (the Class B Cashiers) have advanced to others.

Excepting for Class B Cashiers authority to advance funds to other cashiers and to sub-cashiers both Class B and Class A cashiers do similar work in that they both collect and disburse cash and cash instruments, enter debit and credit transactions into post's financial system, prepare accountability reports, etc. These are generally full-time positions, but may be part time at small posts. At large posts there may be two or more of such positions, in such an instance the lead position is the Class B Cashier sometimes referred to as the Principal Cashier, and the other position is referred to as the Assistant Cashier.

These positions, whether full or part time, whether located at large or small posts, are distinguished from Alternated Cashier positions in that the primary purpose for the existence of these positions is to perform cashiering work. Alternate Cashier positions serve as cashiers only in the absence of the Cashier and spend the majority of their time performing non-cashiering work.

Class A and Class B Cashier positions in addition are distinguished from Sub-Cashier positions in that the former positions perform **both** receipt and payment transactions. Sub-Cashier positions perform either receipt or payments but never both.

These positions, whether full or part time, whether located at large or small posts, are distinguished from Alternated Cashier positions in that the primary purpose for the existence of these positions is to perform cashiering work. Alternate Cashier positions serve as

cashiers only in the absence of the Cashier and spend the majority of their time performing non-cashiering work.

Class A and Class B Cashier positions in addition are distinguished from Sub-Cashier positions in that the former positions perform both receipt and payment transactions. Sub-Cashier positions perform either receipt or payments but never both.

These positions whether Class A or Class B, whether Principal or Assistant, are for purposes of these classification standards titled "Cashier".

(3) Alternate Cashier

Wherever there is a cashier position, either Class A or B, there is normally an Alternate Cashier. Such positions serve as substitutes for cashiers during their temporary or long term absences. They receive an advance from the cashier for whom they serve as alternated and are accountable to such cashiers for funds advanced. In the case of alternates to a Class B Cashier, such personnel assume all authorities exercised by such Class B Cashier excepting for use of a checking account. Alternate Cashier positions have as a major duty, work other than cashiering. Such positions perform less than 50% of their time doing cashier work with an average of 30%. The primary purpose for the existence of these types of positions is to perform non-cashiering work.

In keeping with maintaining appropriate internal controls over the physical custody and management of cash and cash instruments, and in the interest of good position management, posts are required to designate as Alternate Cashiers only those FSN employees who are at the FSN-7 grade level or higher. Where a post desires to designate as Alternate Cashier an FSN employees whose position is classified below the FSN-7 level, advance approval in writing must be obtained from the appropriate bureau and from PER/FSN/PCM.

(4) Sub-Cashiers

This type of position is distinguished from Cashier and Alternate Cashier positions as it does only collection **or** payment (never both), or it may perform accommodation exchange work. Typically these positions are found in consular operations receiving consular fees, in GSO operations paying for off-the-shelf material purchased in the local economy service only, etc. These positions receive their advance from a Cashier as defined in (1) above, are not authorized

to issue cash advances to other cashiers, and they do not enter transactions into the post's financial accounting system. There may be other limitations, but the foregoing are those that clearly differentiate this type of position from cashier positions.

In recognition of these positions' performing less than the full range of cashiering work, they are title "Sub-Cashier."

B. Factors that affect complexity and difficulty of cashiering positions:

(1) Supervision

Supervision of the cashiering function is described in these standards by two terms, "functional" and "administrative."

a. Functional Supervision

This type of supervision refers to those controls exercised by the advancers of funds from their own accountability. The advancers of funds may be a USDO at a RAMC or an FMC, or a Class B Cashier. The functional controls exercised include determining by unannounced on site audits or by review of reports and reconciliation statements whether the cashiering work performed by lower graded cashiers is consistent with the advancer's accountability, whether the quality of work is consistent with standards, whether cash flow is managed in the most effective manner, whether through analysis of cash turnover there should be changes to cash advance levels, whether the cashier or sub-cashier has the qualifications to perform successfully, etc.

b. Administrative Supervision

This refers to those controls exercised by post management and include personnel management aspects (appointment, leave, performance evaluation), arranging for training, conducting post unannounced audit of funds, scheduling and coordinating cashiering work with other B&F functions, etc.

The foregoing are the only two supervisory relationships recognized and creditable from a classification standpoint. Therefore, in some large missions where there may be other cashiers assigned to constituent post or other agencies (e.g., USIS, or consulate) administrative or functional relationships will not be credited to the senior post cashier unless it can be shown that such senior post cashier has line authority and

direct supervision or that cash advance is provided by such senior post cashier. The fact that lower graded cashiers may discuss technical problems or seek advice from the post senior cashier means nothing from the classification standpoint in the absence of administrative or functional supervision.

(2) Principle of Accountability

Cashiering positions are the only FSN positions in the State Department and associated agencies with personal accountability for physical custody, processing, and accounting of U.S. government and foreign currency(cies) and cash instruments. If these positions were to fail in their accountability, i.e., if there is a shortage of currency, or if there is an inability to account for currency, or to balance accounts, retribution is swift and direct. Cashiers must personally make up for shortages out of their own pockets regardless of amount (e.g., \$1.00 or \$1,000.00), and they are subject to immediate disciplinary/separation action. The foregoing is not a matter of discretion with the post or even the Department, but a requirement of Law and Treasury Department regulations and a matter of previous decisions by the Comptroller General of the United States.

Non-cashiering positions by contrast may sustain or cause equivalent or greater losses but retribution is seldom swift and hardly direct. Such employees are generally not expected to reimburse the USG out of their own pockets if they were, for example, to lose data base through error in a computer system requiring costly hours of data re-inputting; or to contract for and purchase the wrong kind of material requiring expensive overseas reshipment, warehousing, etc.; or to rewire improperly a building causing expensive delays in rehabilitation schedule and rework; etc.

Accountability for cash is therefore a real condition that must be considered in addition to but separate and apart from intrinsic complexity and difficulty of individual duties, scope and effect of contacts, extent of supervision received, and level of responsibility.

There is one other aspect of the principle of accountability, and that is a cashier or sub-cashier position, in a decision making process must make cashiering transaction decisions alone. By contrast, other employees, even at much higher grades may refer problems to a higher level for decision, or may involve supervisors in the decision making, the sharing of responsibility so to speak. While a cashier may seek advice and guidance, each cashiering transaction

decision made is made under his/her own and exclusive cognizance. There is no sharing of responsibility or referring of problems to higher level supervision excepting by abdication of responsibility.

In recognition of the conditions cited in the foregoing, an enhanced grade adjustment is made for cashiering positions over and above the normal evaluation of work operations. This adjustment has been worked into the evaluation criteria described at each grade level.

(3) The Complexity Factor of Cashier Operations

The cashiering operation deals with varying amounts of cash under varying conditions. Cash and related cash instruments are generated by the basic operational requirements and mission of the post; e.g., the post provides consular services and recipients pay a fee, vendors, post employees perform official travel and the post provides cash advances, host governments make payments on loans (MAP, agricultural sales, economic assistance, etc.) and the post receives and accounts for such payments, private parties send funds to the post or use the post as a trustee and/or transmitter of funds and the post sets up accounts and the effects transactions, post employees incur medical expense and the post collects for medical services, etc. Cashiers and, to a lesser extent, sub-cashiers handle all such cash transactions and therefore play important roles in the management of the flow of cash within the post.

Where there is a high level of transaction, the volume and value of currency flowing through the cashiering operations can be considerable and to a substantial extent impact on both the accountability of the USDO and his cash management responsibility. This is particularly true in the FMCs where the cashier is co-located with and reports to the USDO (either through an FSN Disbursing Assistant or directly). In these instances the efficiency and promptness with which deposits are made, collections and disbursements are reconciled, cash is identified and credited to proper accounts, etc., all can make for maximum recycling of cash and therefore a minimal drawing of funds from the U.S. Treasury.

The number of cashiering positions required to perform the total cashiering operations on post are consistently valid indicators of the complexity factor wrought by volume and variety of transactions. Whether the positions are full or part-time cashiering positions, is also an indicator. For example, a post that requires only a part-time cashier to perform the full range of cashiering work in all probability has a volume of work and variety complexity of transactions that

are less than what may be found in the workload of a post that requires a full-time cashier, an assistant cashier, and several sub-cashiers. In other words, volume of work, and the variety and complexity of transactions at a post will generally determine staffing level of cashiering positions at such post. In effect, the smaller volume of work generally means consistently less variety and complexity of transactions, less frequent occurrence of complex and unusual transactions, and a smaller cashiering work force; the larger volume of work generally means consistently more variety and complexity of transactions, greater frequency with which variety of complex transactions occur, and a larger cashiering work force. Dollar value of cash advance, amount of monthly cash turnover, number of agencies on post, etc., are not exclusive classification factors per se, but are only important as confirming indicators of volume, variety, and complexity of work.

4. Classification Instructions

A. These standards at the FSN-7, 8, and 9 levels use as classification criteria the descriptive terms of "moderately complex", "complex", and "highly complex" in reference to cashiering work. The terms are defined as follows:

(1) Moderately Complex

- a. The workload can only support one part-time or full-time cashier position.
- b. There are no full-time sub-cashier positions. If there are part-time sub-cashier positions, they are probably located in the consular section and/or the GSO with responsibility for either collecting consular fees or making payments for "off-the-shelf" purchases from petty cash. Normally, the sub-cashier function takes no more than 25% of the time.
- c. There is no assistant cashier position.

(2) Complex

- a. The workload supports a full-time cashier position.
- b. There are two to five full or part-time sub-cashier positions on post. If all are part-time, then on the average each expends over 25% of its time doing sub-cashiering work.
- c. There may be an assistant cashier position which may be full or part-time.

(3) Highly Complex

- a. Workload at post is almost always associated with the operation of a Financial Management Center. There are some very rare instances where equivalent workload may be found in a non-FMC post.
- b. Volume, complexity, and variety of cashiering work generally require a full-time cashier and a full or part-time assistant cashier. Where there is no assistant cashier position, there may be one or more alternate cashier positions that in total devote 50% of the time or more to cashiering work.
- c. There are from four to ten (numbers are not absolute but are indicators of scope of operations) sub-cashiers, both full and part-time.
- d. In addition to a full or part-time assistant, there maybe other full or part-time assistant subordinate cashiers.

The term "post" as used in the foregoing definition is generic and can be taken to mean the embassy, consulate office(s), and agencies (e.g., USIS, Peace Corps, etc.). It is possible, although unlikely, to have at a mission the cashiers at the embassy, the consulate office(s), the agency (USIS, Peace Corps, etc.) all at the same grade level if each position were to separately meet the same criteria for size as discussed above and as indicated in the standards.

B. "Functional Supervision" and the "Principle of Accountability" are reflected at each appropriate grade level in this series. Therefore, only "Administrative Supervision" is separately creditable where in fact supervisory cashiering is found. In such instances the guidance in section 3 FAH-2 H-454.2 A applies.

FSN-415-9 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|---------|
| GROUP: | Financial Administration | SERIES: | Cashier |
|--------|--------------------------|---------|---------|

| | | | |
|--------|---------|--------|-----------|
| TITLE: | Cashier | LEVEL: | FSN-415-9 |
|--------|---------|--------|-----------|

BASIC FUNCTION:

Positions serve on posts with a highly complex cashiering program and perform the full range of cashiering work on a full-time basis. Positions at this level are almost always part of a Financial Management Center and are involved in performing cashiering work consistent with the computer programs of the Financial Management System. In some rare instances positions at this level may also be found in non-FMC posts.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

A. Positions serve as the principal cashier at post and are located in the Disbursing Branch of the Financial Management Center. Positions receive their cash advance from the USDO and are functionally accountable to the USDO. The size of the cashiering program is highly complex as is evidenced by the existence of one (and sometimes more) full-time assistant/alternate cashier and by the existence of from four to ten (numbers are not absolute but representative of program scope) full and/or part-time sub-cashiers. Positions provide cash advance to assistant and sub-cashiers from their own accountability, and are responsible to the USDO for the balancing and accounting of post's cash flow within their accountability. (In some countries, constituent post's cashiers, e.g., consulates, may have their own cash advance directly from the USDO. Where this condition exists it does not detract from the value of positions described provided the criteria for "highly complex" described in this series is met). Level of transaction is such that cash is replenished on the average of twice a week and sometimes during VIP/CODEL visits thrice weekly. If the cashier is performing accommodation exchange as opposed to having a private bank provide such service, replenishment may occur three or more times a week. Positions, as principal cashiers, are consulted by USDOs, FSN Disbursing Assistants, FMC Directors and other management officials on cashiering/cash processing matters, e.g., establishment of sub-cashiering operations by a constituent agency, most efficient way to collect money due USG from employees (U.S. and FSN), planning for VIP visits, etc. Positions either interact with or direct subordinate cashiers in the interacting with the FMC database. Such interaction involves reviewing cash transactions to determine if there is impact on any accounts maintained by the FMC, calling up appropriate accounts on the computer terminal, and entering record of cash transactions (e.g., accounts receivable, sales, and collections). Also on a regular basis positions establish accounts in connection with CODEL and

STAFF visits, telegraphic advice of fund deposits at other embassies for payments to be made in-country, trust accounts for repatriated Americans' etc., post obligations and liquidations as payments are made; and prepare appropriate reports of transactions. Consult with banks (U.S. and local), to resolve cash flow, fund deposits, and debit vouchers issues. Based on cash flow within post, advise USDO correspondence cables and respond to enquiries (within the post or outside, e.g., vendors, private parties, etc.) on check handling, cash problems, purchase of other currencies, U.S. savings bonds, etc. Aggressively pursue redemption of uncollected (bounced) checks. Exercise functional supervision over four to ten sub-cashiers. Provide administrative supervision over one or two assistant cashiers (if three or more, see guidance in section H-454.2).

- B. In some rare instances positions at this level may be found in non-FMC posts. Volume of transactions and complexity are as described for FMC positions except that computer terminals are not used to interact with the various accounts in the accounting system transactions are instead reflected in fiscal accounting forms and documents and forwarded to the appropriate accounting office for posting into accounting records.

SUPERVISION AND GUIDELINES:

Supervision and guidelines in an FMC situation are provided by the USDO who provides cash advance replenishments. The USDO and/or FSN deputy (if such a position is established) also provide administrative supervision. Guidelines consist of appropriate parts of the FAM, Treasury, and COMP GEN regulations and laws. Positions also refer to appropriate printed guidelines of associated agencies.

In a non-FMC situation, positions are functionally accountable to the USDO providing cash advance and replenishing funds. Administrative supervision is received from the B&F Officer or a Senior FSN in the B&F Office.

REQUIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school with some collegiate or equivalent study.

EXPERIENCE: Five years of progressively responsible work in technical accounting or bookkeeping with at least three years performing cashiering work, and one of the three years must have been at the next lower level in a U.S. agency or the equivalent.

LANGUAGE: Level 4 (fluent) English is required.

KNOWLEDGE: Must have an expert knowledge of the FAMs and other

regulatory material concerning cashing operations. Must have similar level of knowledge regarding supported agencies' requirements regarding cash and cash instruments handling; and local laws, and practices of banking and financial institutions.

ABILITIES: Positions must be able to assess cash flow and anticipate cash requirements with a high degree of expertise in support of the USDO's accountability; including providing support relative to minimal withdrawing of cash from the U.S. Treasury.

SKILLS: In an FMC, skilled in operating computer terminals to call up information and make entries in data base. All cashier positions must be skilled in operating calculators. Must be able to use a typewriter (less than 40 wpm).

DISTINGUISHING FEATURES:

This is the top of three levels of full fledged cashing positions. Positions at this level are considered as experts in the field of processing and accounting for cash and cash instruments. Positions at this level are distinguished from other levels as follows:

FSN-9 positions require expert knowledge of the field of cash processing and accounting and are responsible for a highly complex cashing program (see definition in Explanatory Statement part of this standards). Typically, positions classify a large variety of transactions, post actions into an accounting system reflecting cash payments and collections, establish and liquidate special accounts. These activities include on a regular basis international loan repayments, country-to-country agreement regarding payments for services or tax reimbursements, repatriated Americans, support to CODELS and VPs, etc. Level of activity is such that funds are generally replenished twice a week and frequently three times a week. Positions are considered by post management as experts in cash processing and are frequently consulted on such issues, e.g., positions play a key planning role in providing support to VPs and CODEL/STAFF DEL visits.

FSN-8 positions are of two types:

Type 1 are responsible for generally the same range of work as FSN-9 positions but for a complex cashing program. Positions are not required to possess expert knowledge of cash processing but are called on to participate at the working level in planning for VIP visits. Level of activity is less than that found at the FSN-9 level in that cash replenishment generally occurs once a week but may increase to twice a week during peak periods. The number and variety of unique transactions although present are minimal as compared to the FSN-9 level where such transactions are the mode. FSN-8

positions are distinguished from FSN-7 positions as the latter are responsible for moderately complex cashiering programs. Further at the FSN-7 level, positions are often part-time (although there may be instances where workload may justify full-time positions) whereas at the FSN-8 level the volume, variety and complexity of work always justify a full-time cashier position.

Type 2 positions serve as assistants to FSN-9 cashiers involved in a highly complex cashiering program. They are distinguished from Type 2 FSN-7 positions which are responsible for serving as assistants to FSN-8 cashier positions which are involved in a complex cashiering program.

FSN-7 positions are of two types:

Type 1 positions are responsible for a more limited range of work than FSN-8 positions in that the cashiering program administered is of a moderately complex nature. Further the volume, variety, and complexity of work may be such that in many instances a full-time cashier is not required; by contrast at the FSN-8 level, the volume, variety and complexity of cashiering work always justify a full-time cashier position. FSN-7 positions are distinguished from FSN-6 positions in that the former perform the full range of cashiering work (i.e., collect cash, pay out cash, and other related work) while at the FSN-6 level positions are concerned with either collection or payment but never both.

Type 2 positions serve as assistants to FSN-8 cashiers involved in a complex cashiering program. They are distinguished from Type 2 FSN-8 positions which are assistants to FSN-9 cashier positions engaged in highly complex cashiering programs. FSN-7 Type 2 positions are distinguished from FSN-6 positions for the same reasons stated for FSN-7 Type 1 positions.

FSN-415-8 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-----------|
| GROUP: | Financial Administration | SERIES: | Cashier |
| TITLE: | Cashier | LEVEL: | FSN-415-8 |

BASIC FUNCTION:

Positions serve on posts with a complex cashiering program and perform the full range of cashiering work on a full-time basis; or serve as full time assistants to a higher graded cashiers in posts with a highly complex (generally FMCs) cashiering program.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

A. Type 1

In posts with a complex cashiering program, positions receive their advance from and are accountable to a USDO. Cashier positions perform both the collection and payment of cash, and the making of accommodation exchange. In some posts the principal accommodation exchange function is performed by a local bank on site; in such instances positions at this level perform accommodation exchange on an emergency basis or as directed by higher authority. During visits by VIPs, however, positions at this level provide support off-site at hotels or VIP quarters establishing temporary offices in proximity to the VIP and entourage. Keep detailed records of such support action particularly as it pertains to Congressional accounts for per diem, transportation, overtime, representation, etc., and prepare telegrams reporting final accounting of CODEL expenditures. Collections involve a significant number of transactions ranging from travel reimbursements, medical payments, and personal telephone calls, to deposit of funds for other parties at other posts or the Department, sale of personal property, repayment of loans by host country, etc. Segregate funds based on nature of transaction and controlling directives, execute appropriate documents to permit crediting of correct accounts, and prepare other appropriate documentation. On payments, positions review documents including certified vouchers and other authorizing documents including certified vouchers and other authorizing documents, ascertain identity of person at pay window and render cash payment of transmit check(s) (U.S. and local). Maintain records of all cash and related transactions, distribute copies in accordance with existing procedures to permit recording in appropriate accounts, and balance cash and maintain accountability. Deposit/withdraw cash from banks, and initiate cash replenishment actions.

OR

B. Type 2

Serve as assistant to a post cashier where the post cashiering program is highly complex. Positions are provided cash advances from post cashier to whom are accountable functionally and administratively. Perform daily cash transactions using funds from their own accountability. Positions share in workload of post cashier, assume post cashier's accountability during extended absences when serving as the alternate cashier, provide guidance

to sub-cashiers in their balancing of their accounts and in maintaining their accountability, etc.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school with some collegiate or equivalent study.

EXPERIENCE: Four years of progressively responsible work in technical accounting or bookkeeping with at least two years performing cashiering work and one of the two years must be at the next lower level in a U.S. Agency, or the equivalent.

LANGUAGE: Level 4 (fluent) English is required.

KNOWLEDGE: Must have a very good working knowledge of FAMs and other regulatory material. Must have understanding of a variety of programs such as sale of personal property and foreign loans under various programs to ensure proper handling of collections and such related actions as deposits and withdrawals of these special funds.

ABILITIES: Must be able to deal with a broader scope and range of problems in collections, payments, and in reconciling sub-cashier accounts with accountability.

SKILLS: In a FMC, must be skilled in operating computer terminals to call up information and make entries in data base. All cashier positions must be skilled in operating calculators. Must be able to use a typewriter (less than 40 wpm).

DISTINGUISHING FEATURES:

This is the middle of three levels of full-fledged cashiering positions. To see how this position differs from others in this series refer to the standards for Cashier FSN-415-9.

**FSN-415-7 INTERAGENCY POSITION
CLASSIFICATION STANDARDS**

(TL:FSNH-21; 05-04-1994)

| | | | |
|---------------|--------------------------|----------------|---------|
| GROUP: | Financial Administration | SERIES: | Cashier |
|---------------|--------------------------|----------------|---------|

| | | | |
|--------|---------|--------|-----------|
| TITLE: | Cashier | LEVEL: | FSN-415-7 |
|--------|---------|--------|-----------|

BASIC FUNCTION:

Positions serve at posts with a moderately complex cashiering program and perform the full range of cashiering work on a full or part-time basis; or serve as a full-time or part-time assistant to a higher graded cashier in posts with a complex cashiering program.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

A. Type 1

At posts with a moderately complex cashiering program, positions receive their cash advance from and are accountable to a USDO form a RAM or FMC. They perform both the collecting and paying of cash, and the making of accommodations exchange. Where there are other personnel performing sub-cashiering work, such work is almost always part-time (less than 25% of a position's time), consist of collecting a minimal amount of consular fees or making vendor payments from petty cash, and such part-time work evaluates no higher than the FSN-5 level. Positions at this level advance a limited amount of cash to sub-cashiers, provide functional supervision over such operations, and review balancing of cash accountability. At the cashier's window, positions at this level collect cash from personnel for travel, medical payments, personal telephone calls, etc. They coordinate collections on accounts receivable with accounting technicians. On the basis of certified vouchers and other authorizing documents they make payments to vendors, employees (U.S. and FSN), utility companies, etc. They make accommodation exchange to authorized personnel at regular intervals, and maintain appropriate records as to receipts, payments and accommodation exchange. Positions make deposits and withdrawals from local banks and initiate requests for cash replenishment based on analysis of needs and perform other work as assigned.

OR

B. Type 2

At a post with a moderately complex cashiering program, positions assist the post cashier in performing the full range of cashiering work and shares in his workload. Positions perform daily cash transactions using funds from their own accountability ensuring that all payments are valid and properly documented. Make accommodation exchange to authorized personnel ensuring use of correct exchange rate. Advise and assist sub-cashiers on

receipt and reconciliation of collections, payments, and other aspects of maintaining their accountability. In the scheduled long term absence of the post cashier serve as the Alternate Cashier, assuming his accountability including the advancing of cash to sub-cashiers.

SUPERVISION AND GUIDANCE:

Supervision and guidance is provided to Type 1 post cashier positions by a higher graded FSN in the B&F Office or by the U.S. officer in charge. Such supervision is administrative in nature. Functional supervision is provided by a USDO in a RAMC or an FMC. Guidance consists of appropriate volumes of the FAM, Treasury and State regulations controlling cash handling. Subject to unannounced audits by post management officials and/or by the appropriate USDO or his representative.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school with some collegiate or equivalent study.

EXPERIENCE: Three years performing progressively responsible work in technical/clerical accounting or bookkeeping with at least one year performing cashiering work at the next lower level in a U.S. agency, or the equivalent.

LANGUAGE: Level 3 (fluent) English is required.

KNOWLEDGE: Must have a sound working knowledge of the FAMs particularly 4 FAM and applicable Treasury and State Department regulations pertaining to processing of and accounting for cash. Must also possess good knowledge of serviced agencies' requirements regarding cash handling. Must finally possess good working knowledge of local banking practices and procedures.

ABILITIES: Must be able to perform multiple functions concurrently, e.g., collections, payments, accommodation exchange, accounts receivable, etc. Must be able to reconcile accounts, with those of other cashiers and the USDO to maintain his daily accountability in order to provide uninterrupted cashiering service.

SKILLS: In an FMC, skilled in operating computer terminals to call up information and make entries in data base. All cashier positions must be skilled in operating calculators. Must be able to use a typewriter (less than 40 wpm).

DISTINGUISHING FEATURES:

This is the lowest of three levels of full fledged cashiering positions. To see how this position differs from others in this series refer to the standards for Cashier FSN-415-9.

FSN-415-6 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-----------|
| GROUP: | Financial Administration | SERIES: | Cashier |
| TITLE: | Cashier | LEVEL: | FSN-415-6 |

BASIC FUNCTION:

Positions serve as full or part-time sub-cashiers. Sub-cashiers either collect cash or cash instruments **or** effect payment in cash or cash instruments but never both. Collections and payments are made in accordance with established guidelines.

Positions at this level may also serve as sub-cashiers responsible for making accommodation exchange.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

A. Consular Section

Volume, variety and complexity of workload require employment of two or more sub-cashier positions, and each position devotes not less than 75% of its time performing sub-cashiering work. Another complicating feature is the relatively high incidence of counterfeiting or similar problems affecting genuineness of cash or cash instruments that positions must be alert to. Further, despite the use of electric/electronic cash registers which generally have specific transactions keyed, the variety of transactions and their many permutations require positions to continuously refer to printed guidance material to ensure proper charges. Finally, in those cases involving genuineness of cash or cash instruments, positions are required to immediately refer the transaction to management without alarming the payer. Positions receive their cash advance from a USDO or a Class B Cashier. They operate an electronic/electrical cash register to record transactions. They may also maintain other related records. On a daily basis

tally receipts by categories of transactions, balance funds on hand with transactions and cash advance, and deliver cash and accountable/supporting documents and report to the Class B Cashier.

B. General Services Office (GSO)

In a GSO section having contacts with vendors and suppliers, pays, or advances local currency to such personnel as messengers and drivers for the payment of goods and services received. Ensures that each transaction is properly supported by appropriate documentation such as purchase order, invoices, etc., and that they are properly authenticated. Obtains signature/receipts from vendors upon effecting payment. Periodically balances accounts showing each payment and reconcile with balance in own account. Delivers report to the cashier and request for replenishment of funds.

C. B&F/FMC

In a cashier window, positions make accommodation exchange for authorized personnel. Working with a cash advance from a Class B cashier in both U.S. dollars and local currency, make accommodation exchange in accordance with daily exchange rates reported by higher authority. Following specific guidance relative to identification of personnel; obtainment of signatures; examination of such instruments as personal checks, cashiers checks, travellers checks, etc.; positions collect cash(U.S. or local currency) or cash instruments and effect exchange. Balance accounts daily running tapes on the various transactions and segregating cash and cash items in accordance with standard procedures. Deliver cash and cash items, and supporting documentation and reports to Cashier.

SUPERVISION AND GUIDANCE:

Supervision and guidance is provided by higher graded personnel who may or may not be cashiers. In the case of the former, positions receive administrative supervision from line managers who provide operating procedures and written instructions and who also may make unannounced audits. Receive functional supervision from the USDO or the post cashier who provide cash advance, review reports, check balancing of accountability, conduct unannounced audits, and provide additional guidance and instructions relative to cash processing.

REQUIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or equivalent combination of secondary school and business or technical school.

EXPERIENCE: Two years performing responsible work in clerical accounting or bookkeeping with at least one year performing work equivalent to the next lower level in a USG agency and six months experience in managing cash items.

LANGUAGE: Level 3 (good working knowledge) English is required.

KNOWLEDGE: Understanding of the concept of need to establish controls over the custody and processing of a large amount of cash and the concept of the principle of accountability. Must have knowledge of how to deal with the general public under stressful conditions where people may be standing in long lines waiting to be served. Must be able to distinguish good from counterfeit currency and cash instruments.

ABILITIES: Must be able to function honestly and effectively while processing a large amount of cash and cash items on a daily basis. Must be able to understand and apply the system of checks and balances and of proper documentation, including knowing when to seek assistance despite pressure at the cash window.

SKILLS: For positions in Consular Sections, must be able to operate an electronic/electrical cash register. For all positions, must be able to operate calculators, and typewriters (less than 40 wpm).

DISTINGUISHING FEATURES:

The functions described at this level, because of the volume, variety and complexity of the workload, always support full-time positions in Consular Sections and in GSO operations. Sub-cashier positions performing accommodation exchange work may be part-time positions.

FSN-6 positions are distinguished from FSN-7 positions as the latter are responsible for both collection and payment of cash and cash instruments. FSN-6 positions perform either collection or payment but never both.

Further, some FSN-6 positions also do accommodation exchange. While some FSN-7 or even higher level positions also perform accommodation exchange work, such work is incidental to the primary functions of such positions which are grade controlling.

FSN-6 positions are distinguished from FSN-5 positions as the latter positions operate in an environment where the volume, variety and complexity of work is such that positions are almost always part-time in nature or in the case of Consular Section positions, insufficient to justify two or more positions each expending more than 75% its time performing sub-cashier work.

Problems FSN-6 sub-cashier positions encounter during collections involve inspection for genuineness of cash or cash instruments in a post with a high incidence of counterfeiting, making correct conversions dealing with two currencies, working under heavy pressure as represented by long lines of people who may have waited for sometime to complete a transaction and who may have questions, etc. During payments, problems encountered include assuring the supporting documents, e.g., authorizations, invoices, vouchers, etc., have been properly executed, contain correct names, that mathematical extensions are correct, that cash or cash instruments are safeguarded while en route to vendor(s). Like positions performing collecting work, positions performing paying work are concerned with making large number of payments each day requiring planning of cash advance needed each day, planning routing that must be followed for effective use of vehicle and/or messenger, ensuring collection of signatures and other pay documentation and their proper safe keeping, etc.

FSN-415-5 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-----------|
| GROUP: | Financial Administration | SERIES: | Cashier |
| TITLE: | Cashier | LEVEL: | FSN-415-5 |

BASIC FUNCTION:

Positions serve as part-time sub-cashiers responsible for collecting or paying out cash in accordance with very specific guidelines and very close supervision by higher-graded personnel who may or may not be cashiers. Maintain related records and prepares appropriate reports.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

- A. In a Consular Section or similar organization sub-cashier positions collect fees in the form of cash items from the general public in accordance with specific instructions and guidance. Receive documents from payee previously annotated by other/higher graded personnel which specifically indicates the amount to be paid and the transaction involved. Positions accept currency, make change from cash advanced to him from Class B

cashier using current exchange rate as appropriate, and record transaction on automated terminal or other register producing equipment. At conclusion of each work day, segregate currency in accordance with activities, run tapes, balance amounts and deliver money (less cash advance) and daily records to the Class B Cashier.

- B. In an organization having contacts with vendors and suppliers of goods/services such as a motor pool, a supply/warehousing office, etc., sub-cashier positions arrange for payment directly to vendors for minor purchases such as off-the-shelf automotive parts, minor office supplies and equipment, etc. Draw from cash advance provided by a Class B Cashier to make payments. Maintain records of transactions at the end of the day balance accounts and submit reports and supporting documentation to the cashier for fund replenishment.

SUPERVISION AND GUIDANCE:

Supervision and guidelines is provided by higher grade personnel who may or may not be Class B Cashiers. Supervisory personnel provide training and review work in process and upon completion. Guidance is very specific and is in writing. The supervisor conducts unannounced audits, reviews balances and documentation on a daily basis, and provides additional instructions relative to work performance.

REQUIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or an equivalent combination of secondary school and business or technical school.

EXPERIENCE: One year of performing responsible work in clerical accounting or bookkeeping at the next lower level or equivalent.

LANGUAGE: Level 3 (good working knowledge) English is required.

KNOWLEDGE: A general understanding of the concept of need to establish controls over the custody and processing of cash and the concept of the principle of accountability.

ABILITIES: Must be able to function honestly and effectively while processing cash and cash items. Must be able to understand and apply the processes of checks and balances in processing of cash items, and be able to read and apply specific guidance material.

SKILLS: Some consular positions may be required to possess skills in operating an electronic cash register. Must be able to use a calculator to compute exchange rates and to tally long columns of figures. Must be able to operate a typewriter (less and 40 wpm).

DISTINGUISHING FEATURES:

FSN-5 positions like FSN-6 positions perform either collections or payment, never both, except that for FSN-5 positions the level of activity is sufficiently low and the complexity of operations sufficiently simple that such positions are generally established as part-time positions. Collections may be in connection with visa fees where fees are predetermined, there are no problems involved in determining genuineness of cash or cash instruments, there are no long lines of people waiting for service, on a regular basis questions raised are readily answerable by well established responses. Payments are simple transactions involving a few payments per day to well established vendors doing business with the post. Value of items are generally within limits of generally accepted petty cash transactions (average of \$50.00), and quantity of units seldom exceed five in number. Positions may make payments personally or make payments through a messenger. Unlike positions at the FSN-6 level, there is a minimal advance planning on cash requirements due to low level of cash turnover.

FSN-420 VOUCHER EXAMINING SERIES

(TL:FSNH-21; 05-04-1994)

1. Series Definition

This series includes positions the duties of which are to administer, supervise, or perform work consisting of the examination for accuracy, legality, compliance with regulations, and justification of vouchers, invoices, claims, and other requests for payment for:

- (A) Goods and services provided to or by the embassy, associated agencies, or their headquarters offices;
- (B) Reimbursement of expenditures made for allowable medical or hospitalization costs or other allowances such as education or loaning;
- (C) Reimbursement of expenditures for travel, transportation, representation, and official expense;
- (D) Reimbursement of expenditures for large negotiated contracts for technical assistance, e.g., university, private company, etc.; and
- (E) Reimbursement of expenditures applied to large multi-million dollar grants, loans or trust funds under agreements or treaties that usually extend over long periods of time (two to six years).

This series includes positions that perform voucher examining manually, or with a computerized and interactive financial management data base as is found in a Financial Management Center (FMC), Mission Accounting System (MACS), etc.

2. Series Coverage

The Voucher Examining Series provides for the following five grade levels. They are:

| | |
|--|------------|
| *Supervisory Voucher Examiner (Certifying) | FSN-420-10 |
| *Voucher Examiner (Pre-certifying) | FSN-420-8 |
| #Voucher Examiner (AID) | FSN-420-8 |
| Voucher Examiner (FMC) | FSN-420-7 |
| Voucher Examiner | FSN-420-7 |
| Voucher Examiner(FMC) | FSN-420-6 |
| Voucher Examiner | FSN-420-6 |
| Voucher Examiner(FMC) | FSN-420-5 |
| Voucher Examiner | FSN-420-5 |

* These are single agency positions and may only be used in Financial Management Centers as specifically approved by M/FMP, the appropriate bureau, and PER/FSN/PCM. There are no published standards for these positions, instead refer to Section 5 below for guidance.

This non-supervisory FSN-8 level applies to a limited number of positions responsible for examining unique and most complex vouchers pertinent to technical program/project--type operations of AID missions.

3. Occupational Information

Certified disbursement of public funds must be documented by a voucher. Before payment can be authorized, vouchers and supporting documents must be examined for accuracy, justification, and compliance with regulations, following procedures established not only by the Department of State but also regulations, policies, procedures, and standards issued by the Treasury Department, the General Accounting Office, the Office of

Management and Budget, the General Services Administration and associated agencies.

Voucher examining verifies that payment (disbursement) requests made by proposed payees as documented by their invoices and supporting documents, are authorized and supported by posts records such as contracts, leases, copies of purchase orders, etc. This is accomplished by comparing the payee's requests and statements with the various authorizing documents, with receipt, delivery, inspection or acceptance certificates, and with other pertinent available papers and records.

The principal objectives of voucher examining are:

- (A) Determine whether required authorizations for procurement and approvals for payment were obtained, i.e., that competent authority authorized action, that obligation has been established, that product/service has been delivered or performed.
- (B) Whether payment is legal and is in accordance with agreement.
- (C) Whether the currency amount of payment, and name of payee are correct.
- (D) Whether the payment will be a duplication.
- (E) Whether quantities, prices, and totals are accurate.
- (F) Whether all cash, trade, quantity, or other discounts have been taken, and if not, reasons are stated in document.
- (G) Whether goods or services received were in accordance with the agreement as evidenced by receiving reports; but in some instances voucher examiners are expected to look beyond such reports to ascertain actual conditions before approving vouchers for certification review.
- (H) Whether all applicable deductions were made and credited to the proper account in the correct amount.
- (I) Whether appropriation or fund from which the payment will be made is available for that purpose.
- (J) Whether proper forms of documentation were used.
- (K) Whether special certificates, if required, were furnished, e.g., certificate of authenticity, certificate of guarantee or warranty, etc.

- (L) Whether provisions of the Prompt Payment Act (if applicable) has been met including assessment of penalties or taking of discounts as appropriate.

Full performance voucher examiners are relied on for the correctness and legality of vouchers, for assuring proper form, and for correct computation on the basis of facts available on documents or obtained through contacts with program officials and vendors/contractors. In large financial organizations such as a Financial Management Center where the voucher examination workload is high, vouchers submitted by full performance voucher examiners are given a pre-certification review. Such a review is made to determine whether the vouchers in fact examined and determined to be appropriate for payment are then referred to a certifying officer (FSN or U.S.). While voucher examiners and pre-certification reviewers are not financially liable for any illegal payments that may be made as a result of errors, certifying officers however, are financially liable for such illegal payments.

Voucher Examining in an FMC

- (1) Financial Management Centers (FMCs), with their computerized financial management system, have added a facet to voucher examining. Voucher Examiners share and interact with the same financial management data base used by the Financial Management Analyst and the Disbursing Assistants in the FMCs (see FSN-450 and FSN-440 Standards).
- (2) In addition to making determinations relative to the twelve principal objectives listed above, Voucher Examiners "call up" the financial accounting records data base maintained by Financial Management Analysts to determine existence of an obligation (in U.S. currency); availability of funding within the obligation; and existence of special accounting/control requirements impacting on payments that may not be evident from supporting documents. Voucher examiners then post liquidation transactions (in appropriate local currency) if there are no restrictions to payments. Voucher Examiners also enter into the data base information required to effect disbursing action in dollars or other currencies (with responsibility for appropriate exchange rates), thereby effectively cutting the disbursing check. Because the FMC work situation requires examination of a greater variety and quantity of claims that will generally be found in a non-FMC post, including allotment accounting information required to be fixed and checked electronically, and interaction with disbursing data base, Voucher Examiners in FMCs are required to have a greater knowledge of the financial management system as a whole than voucher examiners

in a non-FMC post.

- (3) Computerization of the financial management system has relieved FMC Voucher Examiners from labor intensive, detail, and time consuming work, and has permitted the accrual of more substantive but related kinds of work to perform. Voucher Examiners are required to vigorously pursue with contractors, vendors, and suppliers of goods and services, and with receiving, procuring, and program officials of the mission such issues as: is performance reported as basis for payment the performance required by the transaction authorization; are there any omissions of performance or failure to effect satisfactory quality of performance; is stage of completion of construction projects compatible with progress payments; etc. In this phase of their work FMC Voucher Examiners are expected to look behind and beyond receiving reports and supporting documents and to question with vigor, the legality, accuracy, compliance with regulations, and justification of vouchers, invoices, claims and other requests for payment. In addition, examiners exploit opportunities to time payments to preclude premature disbursements of cash thereby avoiding unnecessary Treasury borrowing, or to take compliance with the Prompt Payment Act (where applicable) thus avoiding penalties, or to take advantage of discounts for early payments where available.
- (4) For the reasons stated above, the conditions surrounding voucher examination in an FMC must be carefully analyzed and evaluated in making position classification determinations; see more specific guidance under Section IV below.

4. Classification Instructions

In evaluating voucher examiner positions in FMCs the conditions discussed above in Section 3, i.e.:

- (a) The requirement to have the skill and the ability to interact with a computerized data base;
- (b) The requirement to have a greater knowledge of the financial management system as a whole;
- (c) The requirement to perform more substantive examination work (as computerization eliminates the more labor intensive detailed, and time consuming work);
- (d) The requirement to engage in vigorous pursuit of those issues, and to exploit those opportunities discussed in Section 3 above; and

- (e) The requirement to examine a greater volume of complex vouchers than are found in a non-FMC post;

All contribute to generally improved grade pattern for **some** FMC voucher examiner positions. This is not to say that all voucher examiner position, because they are in an FMC per se enjoy an enhanced grade structure. There is potential for an enhanced grade structure for some positions if the conditions cited above and the criteria discussed in the standards are met. This must be established and documented in writing as part of the Position Classification Analysis and Evaluation worksheet.

While the term voucher examiner has been interchangeably used in the past with the term voucher auditing, for purposes of these standards, the official term to be used for positions classification titling is "Voucher Examiner."

For positions performing a mixture of duties classifiable to a number of different series in the Financial Administration Occupational Group, see guidance material in Section 4 of the FSN-402 General Financial Series, and the introductory portion of the this handbook.

For classification of supervisory positions that are not certifying positions, refer to 3 FAH-2 H-454.2.

5. Special Delegated Certifying Authority to FSNs

FSN Supervisory Certifying Positions

- (A) At some FMCs, specific authority to certify vouchers for payment is delegated to FSN heads of voucher examining organizations. In these instances, such supervisory FSN positions with delegated certifying authority shall be classified as: Supervisory Voucher Examiner (Certifying) FSN-420-10.
- (B) Any proposed deviation from the above shall be referred to PER/FSN for classification action.
- (C) Where certifying authority is delegated to anon-voucher examining FSN position already classified to the FSN-10 level or higher, such delegation of authority will have no effect on the grade level of the FSN position.
- (D) Required Qualifications for FSN Certifying Positions

EDUCATION: Completion of secondary school plus at least one year of college or technical study in accounting or auditing is required. A college degree in a related field is highly desirable.

EXPERIENCE: A minimum of five years of progressively responsible experience in Embassy voucher examining, including supervisory experience is required.

POST ENTRY Successful completion of the Department Certification Training

TRAINING: Program is required.

LANGUAGE: Level 4 English ability (fluent) is required.

KNOWLEDGE: Expert knowledge of the Standard Regulations; Department of State and associated agencies regulations; Civil Service rules pertaining to compensation, allowances, leave and retirement; Financial Management System in terms of voucher processing and certification; and a good knowledge of the Comptroller General's decisions of financial management cases ("Red Book") is required. Must also have a good understanding of the accounting, budgeting, procurement, disbursing and internal control systems as they relate to the certification function.

SKILLS & ABILITIES: Must be able to respond and correctly resolve a wide range of complex voucher examining problems, questions or situations. Must have demonstrated sound reasoning and logical abilities; good oral and written communication, supervisory and interpersonal skills; proficiency in the use of computer/work processing terminal equipment and calculators; and Level I typing skill. Must have a record of integrity and consistent acceptable performance.

FSN Pre-certifying Positions

- (A) At those FMCs where the FSN head of the voucher examining organization has been delegated certifying authority, management may establish a position that is concerned with reviewing all vouchers examined by full performance voucher examiners. Such examination is from the standpoint of whether vouchers are complete and adequate in terms of meeting operational work guidance, i.e., a supervisory review, and in addition in terms of meeting all requirements for certification.
- (B) It is recognized that the FSN Certifying Officer is held personally and financially responsible for the legality of payment and in fact is expected to perform a separate certification review. This seeming "redundancy" does not diminish the importance of the pre-certification review as it is a critical part of the FMS check and balance internal control system.
- (C) This is particularly crucial in that in most instances FSN Certifying

Officers review over 95% of all vouchers processed by the FMC and must therefore rely on a quality pre-certification review (total vouchers reviewed by an FMC range from over 12,000 to 80,000 per year); serve as part of the FMC management team and are continuously engaged in review and resolution of FMC wide issues and problems; and are responsible for day to day and long range general managerial functions regarding the voucher examining organization and work force.

- (D) In performing the pre-certification review, the depositions assume the same perspective as the Certifying Officer in terms of considering whether payment is in the best interest of the USG, whether the context of the transaction may make payment inappropriate/illegal, whether COMPGEN decision/review should be sought, etc. In addition these positions make use of the same reference material as the certifying officer. In effect these positions plow the same grounds as the certifying officer in the examination of vouchers and highlight problem cases to the Certifying Officer; they, however, are not personally and fiduciarily responsible for illegal and improper payments.
- (E) Finally, in some instances, these positions may assist the Certifying Officer in managing the Voucher Examining organization and FSN workforce. While such work is grade strengthening, it is not grade controlling. In point of fact the grade controlling function in these positions is the pre-certification work. Any additional work of a supervisory nature while a strengthening factor is not in and of itself a grade determination factor.
- (F) It is emphasized that these positions can only exist in those FMCs where certification authority has been specifically delegated to the FSN head of the voucher examining organization. Where it is clearly established that the foregoing conditions are met, positions performing pre-certification work will be classified as: Voucher Examiner (Pre-certifying) FSN-420-8. Any deviations from the foregoing will be referred to PER/FSN/PCM for classification action.

FSN-420-8 SINGLE-AGENCY STANDARD INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-------------------|
| GROUP: | Financial Administration | SERIES: | Voucher Examining |
| TITLE: | Voucher Examiner (AID) | LEVEL: | FSN-420-8 |

BASIC FUNCTION:

For a preponderant amount of time, examines the most difficult and complex invoices and other requests for payment of goods and services in connection with, and prepares and/or examined vouchers relating to AID technical program, project-type activities. At this level, each employee is fully responsible for one or more assigned block(s) of technical program projects.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

The primary assignment consists of the review and analysis of the most difficult and complex invoices and/or claims for payment involving technical projects, trust funds, grants, and loans. This review and analysis includes: (1) determining that the obligation contains appropriate authorizations and certification, and is supported by documentary evidence showing that a valid, binding agreement in writing has been executed, recorded, and is on file; (2) assuring that the request for payment is in accordance with the complicated provisions, terms, and conditions of the complex, technical, long-term trust, and other official elements of the project, such as loan and/or grant agreements, host-country procurement documents, contracts, etc.; (3) acting as compliance agent in assuring that established controls to prevent improper or duplicate payment are effectively working; (4) determining that disbursements applicable to claims comply with appropriate U.S. and host country laws and regulations; (5) communicating with contractors, host government officials, vendors, and employees both orally and in writing to provide guidance, to interpret the agency's voucher auditing requirements, and/or to request additional information regarding proposed payments, project technical procedures, mutual interpretation of financial terms and conditions of contracts, letters of commitment and agreements, etc.; and (6) preparing and communicating rationales concerning any portions of a project where payment was disallowed.

For a minor portion of the time FSN-8 Voucher Examiner may be also responsible for processing vouchers and claims of administrative types that are common to most agencies and as are described at FSN-7 level.

Employees are recognized technical program/project "experts" and as such may be requested to train and instruct lower grade voucher examiners involved in this type of work.

Supervision if very general and work is spot-checked to ensure compliance with AID financial regulations and procedures.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required. At least one year of college or technical study in accounting or auditing is highly desirable.

EXPERIENCE: From three to four years of progressively responsible experience in voucher examining, accounting and related fiscal work. As positions at this level are the most demanding in this series, the experience required is usually four years with a minimum of three years in voucher examining for a U.S. Government agency, including a minimum of one year at FSN-7 or equivalent level.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: A thorough knowledge is required of applicable sections of the Foreign Affairs Manual, General Accounting Office Decisions, Travel and Transportation Guides, Standardized Regulations, and numerous specific regulations and procedural guidelines of AID such as: Financial Management and Accounting Systems; handbooks on Grants and Loans, Commodities, and Country Contracting.

ABILITIES: Ability to comprehend and logically and properly apply to the voucher examining process and various and detailed technical program regulations, terms, and conditions as exist in AID technical programs. Must have tact and ability to explain clearly and convincingly the rationales for payment disallowances.

SKILLS: Typing at Level 1 (less than 40 words per minute).

DISTINGUISHING FEATURES:

This is the highest non supervisory grade level recognized in the Voucher Examining Series for positions occupied by employees who are looked to as the "experts" in technical program, project-type voucher examining. The work is technical, requiring logical and systematic thinking and ability to comprehend detailed technical program regulations and contract terms and conditions, and to apply them to the voucher examining process. The processing of complex invoices and/or claims of the types discussed above is considerably more difficult than, and substantially different from the processing of normal administrative type vouchers that are typical of the FSN-7 level, particularly as there is the need to examine the "trial" of the numerous payments and related fiscal transactions of technical projects which have a life span of two to six years. The variety of formal AID

agreements and contracts precludes standardized instructions, a factor which further contributes to the level of difficulty and scope of responsibility of work at this level. As previously stated, most agreements usually extend from two to six years and are generally programmed at multi-million dollar levels with several changes in the dollar amount frequently occurring during the life of an agreement, all of which further complicates the examination for payment process. Guidelines are numerous and sometimes conflicting or inadequate, and application of guidelines requires the exercise of considerable judgement in reviewing claims for payment against the complicated structure of previous payments and in light of applicable regulations, etc. General supervision is received for the chief of the Budget and Accounting Section or comparable high level employee in the AID Controller's Office.

SUPPLEMENTARY NOTES:

1. Voucher Examining positions at this level are usually found in AID missions where the volume of voucher examining is sufficient to require an employee to spend a preponderance of the time on the processing of complex transactions as described above. Post management is advised that at posts where the volume of this type and level of voucher examining is less than one man year, this work will be assigned to one position only, not to several positions (using the 25% of time rule-of-thumb). In other words, this higher level work will not be apportioned among several positions in blocks of minor amounts of the time in order to permit the classification of several positions of FSN-8 level. When this is done, the requirement of full and sole responsibility for an assigned block or technical projects is diluted and the position(s) should be classified at FSN-7 level.
2. Normally, these positions are found only in AID Missions; however, in a few posts where there is no AID Mission and the AID presence is, e.g., and AID Affairs Office, this work may be performed for AID in embassy B&F Office. In such situations, if the State position performs this work for a considerable amount of the time, it warrants classification at this level.

FSN-420-7 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-------------------|
| GROUP: | Financial Administration | SERIES: | Voucher Examining |
| TITLE: | Voucher Examiner (FMC) | LEVEL: | FSN-420-7 |

BASIC FUNCTION:

In an FMC, positions examine vouchers that are complex because of requirements to be aware of a body of complex regulations involving non-routine international travel, or because of requirements to be aware of complex provisions of contracts and leases and regulations, or because of requirements to deal with unique circumstances involving requests for payment by the USG and policies pertaining thereto; or all of the foregoing. Positions also share in the use of a computerized financial management database to effect and record financial transactions.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Positions examine difficult and complex vouchers involving the purchase of goods and services, by contract; use of real property by leases; complex travel itinerary; and other payments involving for example repatriations, third country currency payments, and trust fund payments (from one banking institution in a country to another in another country - not to be confused with AID Trust Funds) which become complex due to unique circumstances. Relative to contracts and leases, examiners maintain official signed copy(ies) which serve as legal documents supporting disbursement actions.

- (1) Leases for property involving quarters for U.S. personnel or for other purposes (office space, work shops, warehouses, commissary, etc.) are difficult to make disbursements on as there are generally no invoices triggering payments, and voucher examiners must be familiar with terms and conditions of each and every lease, numbering over 150. While there are standard boiler plate provisions, many key provision are negotiated separately with owners, and involve such matters as usage, modifications, pro rate share of taxes, maintenance, mode of payment (weekly, monthly quarterly, other), method of payment (cash, checks, currency, electronic fund transfer, etc.), business transactions (owner(s), agents, trust companies, etc., located in host or third country), rental formula, flat rate with escalation clause, indexed to COL or other economic condition, sliding scale based on usage) etc. Examiners make frequent contacts and vigorously pursue with

- procurement personnel, tenants, landlords/agents etc., to ascertain specific nature of transaction (e.g., whether work order is modification or maintenance and extent of liability under the lease, whether special provision involving tax(es) should be invoked for particular tenant, etc.), interpret applicable provision(s) of the lease of leases and determine whether payment is appropriate, legal, and justified. Establishes control mechanisms for leases to ensure that payments are made as specified (time, place, currency, etc.) to avoid penalty or to take advantage of discounts if applicable. Where host country is lessor, contacts are established with appropriate officials relative to invoices and other requests for payments.
- (2) Contracts applicable to this level include those negotiated in connection with a construction project; maintenance/rehabilitation of buildings, grounds, roads, and facilities (air conditioning system, TV security monitoring system, telecommunications system, etc.); and major purchase of goods and services. Examiners may also be responsible for other less complex contracts, e.g., maintenance service contracts, blanket purchase orders, etc. Contracts are complex because there are special payment provisions (e.g., letters of credit, advance payments, partial payments, progress payments, liquidated damages, etc.) and/or there are frequent opportunities for change orders and contract amendments; and/or there are special provisions for shipment of government owned and other material that will be used by the contractor; and/or some projects involve multi-year funds; and special performance schedules that must be adhered to. Examiners make frequent contacts and vigorously pursue with procurement personnel, program officials, project manager, contractors, vendors, etc., to ascertain exact nature and circumstances of transactions supported by invoices requesting disbursement of funds. For example, in a construction project with a progress payment provision, examiners may confer with a project manager, to specifically ascertain extent of job completion (using blue prints, sketches, diagrams as appropriate) and by application of contract provision determine appropriateness of payment request and record and effect appropriate documentation. May advise contractor (after discussion with project manager) of failure to meet requirement for payment and extent of U.S. liability given current project progress, and request revised payment invoice.
- (3) Examine travel vouchers that are connected with international travel involving transfers, movement of HHG, circuitous travel, use of multiple form of transportation (carriers) including U.S. and foreign, crossing of multiple time zones, taking leave or performing

duty while in travel status, etc. Ascertain whether travel was in accord with orders of authorization, and that deviations are allowable or authorized. Establish that use of foreign carriers is allowable and if not the penalty due traveler. Establish per diem due traveler including those of eligible family members, confer with traveler to ascertain bases and nature of aspects of travel, e.g., educational allowance, Foreign Service transfer etc. Use all travel regulations issued by all agencies served including Comptroller General decisions, guidance cables and instructions, timetables and travel schedules of carriers etc. Many of these travel claims are chargeable to different years' funds and many portions of the travel are chargeable to different allotments or sub-object classes. Compute entitlement due traveler or the USG.

- (4) Examine other administrative vouchers that are complex due to particular circumstances, e.g., receive from the Embassy GSO Shipping Unit invoices from commercial carriers for the transportation and storage of U.S. Government freight, including: household effects of all agencies U.S. citizen personnel, air freight of all personnel, and privately owned vehicles of USG personnel arriving in or departing. Review invoices against contracts between carriers and the Embassy, records of services performed, and applicable tariffs to determine that amounts billed are proper. In the case of employees' shipments, ensure that each shipment is recorded and that total shipment allowances (e.g., weight entitlement based on time of shipment vis a vis issuance of orders, family size and other criteria) have not been exceeded, bearing in mind weight already dedicated to any personal effects already in storage elsewhere. Check for compliance with Merchant Marine Act (use of U.S. flag ships) and obtain appropriate certificates of justification where foreign flag carriers are used.

There are other examples and users of this standard are cautioned not to limit themselves.

- (5) In conjunction with performing any one of the four types of voucher examinations discussed above (Leases, Contract, Travel, Complex Administrative actions) and as an integral part of the position, voucher examiners in this class share with Financial Management Analysts, Disbursing Assistants and other personnel in the FMC the use of the Center's financial management data base. Voucher examiners, applying a good general knowledge of the Financial Management System (FMS), examine allotment accounting records down to the appropriate sub-object classification to check accuracy of financial data on documents, existence of obligation, availability

of funds in such obligation (within established tolerance), existence of special provisions in authorizations for procurement, existence of authorizations, etc. Problems discovered during this process are independently discussed with appropriate officials and resolved prior to approving payment. Examiners enter appropriate information into data base thereby scheduling payments, liquidating obligations, generating voucher documents for review by the certifying officer, and effectively cutting the payment check in U.S. or local or third country currency.

SUPERVISION AND GUIDANCE:

Supervision and guidance is provided by a supervisory voucher examiner who may also be the certifying officer. Work flows directly from sources (vendors, contractors, travelers, etc.) to the examiners who determine priority on the basis of workload, special discounts and penalties, pending significant changes in exchange rates, etc. Examiners apply printed guidance material such as procurement regulations, travel regulations, and related material concerning the FMS. Work is not reviewed in process but completed work is reviewed for completeness and accuracy prior to certification.

REQUIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school, although in some circumstances an equivalent combination of two or more years of secondary school and some business, technical or vocational training is acceptable. One year of college or technical study in accounting is highly desirable.

EXPERIENCE: Three years of performing progressively responsible work in voucher examining, allotment accounting, disbursing or bookkeeping. Two of the three years must have been in the U.S. Government service and one or the two years USG service must have been as a voucher examiner at the next lower level.

LANGUAGE: Level 3 (good working knowledge) English is required.

KNOWLEDGE: Position must possess and apply substantive knowledge of travel regulations, standardized regulations, applicable FAMS procurement regulations pertinent to contract performance, payment regulations as included in COMPGEN decisions and similar sources; FMS data base maintenance and use; and the organization, functions and work flow of an FMC.

ABILITIES: Positions must comprehend and logically and properly apply to the voucher examining process the various and detailed technical regulations and requirement, established by various authorities. Must be able to read,

interpret and apply provisions of leases and contracts to a variety of working situations making determinations as to whether there is a USG obligation and that there is a legitimate basis of disbursement of government funds. Since almost all workload is noncontrollable and emanates directly from sources positions at this level require self starters.

SKILLS: Positions must be skilled in reading complex regulations and relating them to issues at hand. Must possess considerable skills in articulating complex issues orally and in writing, e.g., to explain disallowance of claims, to describe alternative or hypothetical conditions. Must be skilled in using computer terminals to maintain financial data base.

DISTINGUISHING FEATURES - AMONG FMC VOUCHER EXAMINERS

In order for positions to be classified to this class both the voucher examining function and the financial management data base maintenance function must be performed as an integrated operation within an FMC.

FSN-7 positions are distinguished from lower graded positions as they are considered senior positions in terms of being assigned to the most difficult and complex vouchers to examine and to record in the FMC data base. They require interpretation and application of complex guidance contained either in voluminous regulatory material or leases and contracts; extensive contact with vendors, contractors, program officials/project managers, procurement officials, travelers (U.S. and FSN) and their dependents (in the case of U.S.); vigorous pursuit of the specific nature of transaction submitted for payment and the resolution of issues involving, for example, the actual condition of contracts/leases; and persuasively advise claimants and other involved officials the basis for payment or nonpayment of claims, and conditions that will satisfy applicable criteria that will permit payment. In the maintenance of the data base, positions are responsible for making difficult determinations relative to which accounts are to be charged for which service, detailed computations as to pro rata share of billing invoice, entries (e.g., partial payments, progress payments, etc.) into the data base.

FSN-6 positions are distinguished from FSN-7 positions as the vouchers examined are less complex. The majority of transactions are relatively straight forward involving a single authorization document, a single purchase or single performance of service or repetitive trouble-free service (e.g., maintenance of typewriters or other office machines) etc. Positions require the vigorous pursuit of the specific nature of transactions which goes beyond supporting documentation and receiving reports, however, the service being rendered or items being purchased are relatively straightforward and clear with no particularly complex problems encountered. Information exchanged in encounters with vendors, contractors, program officials, etc., are relatively factual in nature involving readily discernable circumstances. In

the maintenance of the data base, requires a good general knowledge of the FMS and the center's organization, functions, and work flow. As is true with higher graded examiners, work flows in directly from sources. Work is reviewed for accuracy upon completion.

FSN-5 positions are entry level training positions. Transactions involved are relatively simple with a clear basis for payment or nonpayment. Guidance material is readily available and generally applies directly to cases being reviewed. Assignments are generally pre-screened to point out possible problem areas or to indicate sources of assistance. Close technical supervision is exercised with problems involving funding availability and difficult identification of accounting classification to higher level personnel or to supervisor. In the maintenance of the data base, positions, are responsible for relatively straight forward entries due to the limited complexity of the vouchers examined.

FSN-420-6 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-------------------|
| GROUP: | Financial Administration | SERIES: | Voucher Examining |
| TITLE: | Voucher Examiner (FMC) | LEVEL: | FSN-420-6 |

BASIC FUNCTION:

In an FMC positions are responsible for examining vouchers that are moderately complex. They use a computerized data base to effect payment and record financial transactions.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Positions examine vouchers involving purchase of goods, services, travel, representation, ORE, etc. Apply guidance material (e.g., travel regulations, contracts, leases, etc.) requiring use of individual judgment but are generally applicable to transactions under consideration. For example, contract for services involve one time installation of an air-conditioning system and the contractual arrangements are clear and straight forward relative to performance, fee, and acceptance; domestic or international

travel involves relatively little deviation from ordinary itinerary, generally involves principal only (no dependents), with generally two per diem and time zones, etc.; purchase orders generally involve a single delivery, items are readily identifiable, etc.

Vigorously pursue with vendors, contractors, program officials, procurement personnel and others to clarify issues involving relatively factual information; however, some of the issues under review by positions at this level may require interpretation and application of relatively obtuse guidance material.

Maintain FMC data base by calling up various obligations indifferent accounts and examine for obvious discrepancies with vouchers and supporting documents. Discuss deviations with appropriate FMC personnel to effect corrective action of an accounts maintenance nature. Post accounting information to data base (liquidations and disbursements), schedule payments and generate documents for review by supervisor and certifying officer.

SUPERVISION AND GUIDANCE

Supervision and guidance are provided by a supervisory voucher examiner who provides general supervision and makes readily available technical advice and guidance. Use independent judgement in the application of such guidance. Assigned work follows directly to positions without prior screening.

REQUIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school, although in some circumstances in equivalent combination of two or more years of secondary school and some business, technical or vocation training is acceptable.

EXPERIENCE: Two years of performing progressively responsible work in voucher examining, allotment accounting, disbursing or bookkeeping. One of the two years must have been in the U.S. Government service as a voucher examiner at the next lower level.

LANGUAGE: Level 2 (good working knowledge) English is required.

KNOWLEDGE: Positions must possess a good working knowledge of the basic requirements of applicable sections of the Foreign Affairs Manual, GAO decisions, standardized and travel regulations, and specific regulations of agencies served relative to voucher examination. Must also possess a good working knowledge of the Financial Management System including its accounting data base, and the organization, functions, and work flow of an FMC.

ABILITIES: Positions must be able to apply to the voucher examining

process those basic requirements of applicable regulations and procedures. Must be able to judge when additional guidance and assistance is required.

SKILLS: Positions must be skilled in readily and interpreting pertinent guidance and relating them to issues at hand. Must possess acceptable level of communication orally and in writing to explain generally factual information and their implications. Must be able to operated computer terminals and to interact with the FMC data base.

DISTINGUISHING FEATURES:

To ascertain how positions at this level form positions at other levels within this class, refer to the standards for Voucher Examiner (FMC).

FSN-420-5 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|---------------|--------------------------|----------------|-------------------|
| GROUP: | Financial Administration | SERIES: | Voucher Examining |
| TITLE: | Voucher Examiner (FMC) | LEVEL: | FSN-420-5 |

BASIC FUNCTION:

Personnel occupying FMC positions at this level are generally in training for higher level positions. However, there may be some personnel who occupy positions at this level on a full performance basis. In either event, the basic function of positions at this level is to examine invoices, vouchers and other claims for payment to determine appropriateness for payment. In so doing, positions use a computerized data base to effect payment and to record financial transactions.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Examines preselected and sorted vouchers, invoices and similar documents which are considered least difficult and complex. Examination is to determine whether the USG has an obligation to pay for cited goods and services. Apply very specific parts of guidance material (FAMs, travel regulations, etc.) to documents under review and determine whether

payment is due to claimant. Where documents are incomplete or vague, discuss with higher graded examiners prior to pursuing matters with vendors and program officials. Generally, information desired involves signatures, proper accounting citation, more complete descriptive information, etc.

Through use of computer terminal, call up financial data to compare clearly defined information and, following specification instructions, post information to data base.

SUPERVISION AND GUIDANCE:

Supervision and guidance are provided by higher graded examiners or by supervisor. Supervision is direct and technical and involves, selecting assignments, reviewing work in progress, and again upon completion. Guidance material is selected and pertinent parts are reviewed with supervisor who provides day-to-day training.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required although in an equivalent combination of two or more years of secondary school and some business, technical or vocational training is acceptable.

EXPERIENCE: One year of performing clerical or financial type at the next lower level or equivalent.

LANGUAGE: Level 3 (good working knowledge) English is required.

KNOWLEDGE: A general understanding of the concept of need to establish controls over disbursements for goods and services purchased on the open market, and the use of printed guidance material which specifies particular procedural guards against errors or fraud.

ABILITIES: Must be able to understand and follow the processes of checks and balances in purchasing goods and services and making determinations as to extent of USG liability. Must be able to read and comprehend guidance material and relate aspects to assignments.

SKILLS: Must be able to operate computer terminals.

DISTINGUISHING FEATURES:

To ascertain how positions at this level differ from FMC positions at other levels within this class, refer to the standards for Voucher Examiner(FMC) FSN-420-7.

FSN-420-7 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-------------------|
| GROUP: | Financial Administration | SERIES: | Voucher Examining |
| TITLE: | Voucher Examiner | LEVEL: | FSN-420-7 |

BASIC FUNCTION:

Examines a (1) variety of the most difficult and complex invoices of an administrative type and other requests for payment of goods and services (e.g., international travel claims and claims against long-term construction contracts) for various agencies at post; or (2) all but the most difficult and complex request for payments of goods and services relating to technical programs of associated agencies such as AID technical program, project-type activities. Prepares and/or audits vouchers relating to one or both of these categories.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

For all or several agencies or one agency at post:

Examines difficult and complex administrative invoices from a variety of sources to ensure conformance with terms of original contract or authorization. If necessary, follow up with authorizing officer to obtain clarification of payment claims. Interprets applicable portion of regulations and decides if requested payment is proper and can be made or if the case requires additional clarification or justification from payee.

Reviews travel claims or vouchers for correctness and verifies that they conform with travel authorization and regulations regarding routings, per diem, use of proper commercial facilities, weight limitations on accompanying baggage, etc. Prepares or verifies hypothetical travel itinerary when traveler deviates from authorized routing. When travel claim exceeds amount that can be paid under travel authorization, prepares travel exception, giving detailed explanation of claims disallowance and citing pertinent regulations. Determines if travel advance was issued and computes amount due traveler or U.S. Government. Advises employees of allowable items in connection with travel and explains requirements for deductions,

disallowances, and collections, when travel advance exceeds allowable claim.

Also, other employees process moderately complex technical program vouchers for an associated agency such as AID for 25 percent or more of the time. (This includes all but the most difficult and complex vouchering for AID Technical Program, project-type activities.) The transactions may include vouchers relating to treaties and agreements such as trust fund disbursements (in trust for host government), complex construction contracts, a typical transactions such as payments for consultant services, and disbursements that are complicated by multiple appropriations. Processing payments requires the understanding and application of complex provisions of treaties, bilateral agreements, or non-standard contracts that demand ability to recognize conflicts and to recommend approval or disapproval of partial or progress payments, advances payments or close out payments, although assistance is available for problems and questions requiring experts knowledge.

Employees involved in processing administrative vouchers at this level are recognized "experts" and as such may be requested to train and instruct lower grade voucher examiners. As assigned, examines vouchers prepared by other examiners and provides advice and guidance concerning the processing of the most complex administrative type vouchers.

Supervision received is very general and work is spot-checked to ensure compliance with procedures.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required, although in some circumstances an equivalent combination of two or more years of secondary school and some business, technical or vocational training is acceptable. At least one year of college or technical study in accounting or auditing is highly desirable.

EXPERIENCE: From two to three years of progressively responsible experience in voucher examining, accounting, and related fiscal work. Normally the full three years of experience will be required with a minimum of two years in voucher examining work for U.S. Government agency, including a minimum of one year at FSN-6 or equivalent level.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: A thorough knowledge is required of applicable sections of the Foreign Affairs Manual, GAO Decisions, Standardized Regulations, Joint Travel Regulations, and specific regulations and procedures of that/those U.S. Government agency/agencies for which voucher examining services are

performed.

ABILITIES: Ability to comprehend and apply to the voucher examining process detailed regulations and procedures pertaining to work at this level. Must have tact and ability to explain clearly and convincingly the rationales for disallowances and collections relating to such cases as travel and household effects shipments.

SKILLS: Typing at Level 1 (less than 40 words per minute).

DISTINGUISHING FEATURES:

This is the highest non-supervisory grade level recognized in the Voucher Examining Series for positions occupied by employees who are looked to as "experts" in administrative-type voucher examining. Such voucher examiners are capable of processing the majority of complex administrative type vouchers without assistance from their supervisor. Work assignments generally flow directly to the employee from the originator and the employee deals directly with the source throughout the voucher process. The employee is responsible for the complete voucher examining process, except final certification, subject only to spot-check review by the supervisor.

Some employees at this level may be assigned full time or for a majority (50% or more) of the time to the task of examining one major category of complex vouchers. (Because of volume, this major category is most frequently all types of travel claims with related shipment of household effects and air freight). However, as a general rule they are cross-trained to handle other types of various U.S. Government agencies represented at post and cover practically all phases and types of U.S. Government travel, military and civilian, including transfer, emergency visitation, home leave, medical travel with or without attendant, educational travel, local in-country travel, post-to-post detail, security travel, etc. The volume and variety of travel claims examined under the circumstances will regularly result in a considerable number of claims that are in the more complex category such as interrupted travel, hypothetical travel because of indirect travel of principal and/or dependents, repayment of portion of travel advance, disallowed claims, overweight household effects shipment, etc.

In any case, when a FSN-7 position specialized in travel and household effects shipment claims, the grade level results from spending at least 25% of the time on the more complex claims and is not justified for routine travel claims which are included in the Voucher Examiner FSN-6 level.

Employees at this level work under very general supervision with infrequent recourse to the supervisor for technical guidance. Work generally flows to the employee without prior screening.

Employees in voucher examining positions at this level which are primarily concerned with technical programs of associated agencies (such as AID technical program, project-type vouchers) handle moderately difficult and complex to difficult and complex documents requiring knowledge, skills, and abilities comparable to those required for administrative type voucher examiners at this grade level. However, as the most difficult and complex level of voucher examining for AID technical programs exceeds the FSN-7 level, such AID work at this level requires a seasoned employee but does not require expert knowledge, skills, and abilities.

SUPPLEMENTARY NOTES:

Positions at this level devote 25% of the time to the examination of complex administrative vouchers. Although some specialize in one major category of complex vouchers, most employees at the FSN-7 level complete on a regular and frequent basis a variety of distinctly different and most difficult kinds of administrative type vouchers such as contract purchases of supplies and equipment, construction contracts, services contracts, transportation claims, international travel, consultant services, etc. The variety of types of administrative vouchers processed by employees at the FSN-6 level are not as complicated, involve the application of guides that require less interpretation and are generally directly applicable, and do not require expert knowledge of the vouchering process.

FSN-420-6 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|---------------|--------------------------|----------------|-------------------|
| GROUP: | Financial Administration | SERIES: | Voucher Examining |
| TITLE: | Voucher Examiner | LEVEL: | FSN-420-6 |

BASIC FUNCTION:

Examines run-of-the-mill (i.e., average to moderately difficult and complex) invoices and other claims for payment of goods and services and prepares and/or audits vouchers.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

For all or several agencies or one agency at post:

Examines administrative type invoices from a variety of sources to ensure conformance with terms of original purchase orders, contracts, or authorizations. If necessary, follows up with authorizing officer to obtain corrections in documentation or clarification of invoice. Where necessary, consults regulations issued by the paying agency, selects and interprets applicable portions of regulations, and decides if requested payment is proper or should be questioned. Obtains signatures of receiving or approving officer, as necessary, and checks all computations on invoices and supporting documentation for accuracy and propriety.

The regulations and procedures used at this level are moderately varied in number and range from routing to moderately complex, requiring the use of some individual judgement and discretion in applying them to many, but not all, vouchers, invoices, and transactions. The type of transactions and vouchers examined at this level may include purchase orders to local vendors; purchase requests or orders to U.S. vendors; straight forward transportation vouchers for household effects shipment, vouchers for official supplies or pouch shipments, replenishment vouchers; representation and official residence expense services; employee claims for reimbursement of medical payments; telephone, telegraph, or utility company invoices; routine travel vouchers such as domestic travel; and various other miscellaneous vouchers.

Prepares and, where necessary, types vouchers for payment, including fiscal data and proper description of purpose of payment. Attaches all required supporting documentation with proper signatures. As assigned, audits finished routine vouchers processed by lower grade examiners for completeness and accuracy of presentation, compliance with regulations, propriety, and required certifications.

Positions at this level are usually under general supervision in a unit where technical advice and guidance are readily available.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required, although in some circumstances in equivalent combination of two or more years of secondary school and some business, technical or vocational training is acceptable.

EXPERIENCE: From one to two years of experience in voucher examining, bookkeeping, or related fiscal clerical work. Normally, the full two years of experience in voucher examining work for a U.S. Government agency.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: A good working knowledge is required of the basic requirements of applicable sections of the Foreign Affairs Manual, GAO decision, standardized regulations, and specific regulations and procedures of a number of associated agencies for which voucher examining services are performed.

ABILITIES: Ability to understand the basic requirements of applicable regulations and procedures in application to run-of-the-mill (i.e., average to moderately difficult) voucher examining cases.

SKILLS: Typing at Level 1 (less than 40 wpm).

DISTINGUISHING FEATURES:

This is the full performance level responsible for the complete voucher examining process (except final review and certification) of a considerable variety of average to moderately complex administrative type vouchers, invoices or claims, the majority of which involve relatively uncomplicated transactions with reasonably well-defined basis for payment covering recurring types and/or limited varieties of goods and services.

This level is distinguished from the FSN-5 entry level by the fact that there is responsibility for examining and processing a greater variety of administrative type vouchers, invoices, and claims which, although most have a clearly define basis for payment, involve a considerable number of questions and problems which the employee is expected to resolve through use of individual judgement and discretion, with few referrals to the supervisor.

Some moderately complex transactions typical of the FSN-7 level may be processed by voucher examiners at this level for less than 25% of the time. FSN-7 level assignments reflect examining and processing the widest variety of the most difficult and complex administrative type vouchers, invoices and claims in payment for goods an services. These require much more judgement in applying complicated regulations concerning more complex bases for payment, changes and amendments, retroactive payments, progress payments, etc.

Voucher examiners at this level who are primarily engaged in work relating to AID technical program, project-type activities, are not concerned with the more difficult vouchers in this category. Many will perform the preliminary examination of vouchers and/or documentation, routinely processing those case are relatively free of problems but which nevertheless require a good working knowledge of AID technical program regulations and procedures.

SUPPLEMENTARY NOTES:

This standard is appropriate for use at any post where the duties indicated herein are performed on a substantially full-time basis. Where these duties are combined with accounting technician duties or duties of another series, the position would be classified on the basis of the Mixed Position Rule and the position as a whole may be properly placed in the General Financial Series FSN-401. At the larger posts there maybe several Voucher Examiner positions at this level with the volume of work divided randomly or, in some cases, each FSN-6 Voucher Examiner may be responsible for specific type(s) of transactions but is expected to handle the full range of transactions typical of this level in order to take the overload of work from others, substitute in absences, and work on all other types(s) of vouchers in other emergencies.

FSN-420-5 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-------------------|
| GROUP: | Financial Administration | SERIES: | Voucher Examining |
| TITLE: | Voucher Examiner | LEVEL: | FSN-420-5 |

BASIC FUNCTION:

Examines invoices and other claims for payment and prepares vouchers for a limited variety of transactions of limited to average difficulty.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

For one or more agencies at post:

Examines invoices to ensure conformance with terms of original purchase order or authorization. Obtains signatures of receiving or approving officer as necessary and checks all computations on invoices for accuracy and propriety. Type voucher for payment, including fiscal data and proper documents with proper signature(s). Reviews finished vouchers for completeness and accuracy of presentation, compliance with regulations, propriety, and required certifications. If a voucher is incomplete, refers to supervisor or higher level employee for advice and guidance before returning voucher to sender with request for additional information. May perform a variety of related clerical duties such as typing forms, filing, maintenance of

office supplies, preparation of T&A cards, and miscellaneous clerical work, as assigned, for a minor portion of the time.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required although in an equivalent combination of two or more years of secondary school and some business, technical or vocational training is acceptable.

EXPERIENCE: One year of office clerical accounts maintenance or closely related fiscal clerical experience is required.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: A basic knowledge of the general requirements of the Foreign Affairs Manual (4 FAM); of clerical procedures associated with voucher examining; of the fundamentals required in such standardized voucher examination steps as recognizing and matching forms by name or codes, or screening documents see that standard, required, repetitive, and specific items of administrative information are furnished; of arithmetic in order to verify and check computations on invoices.

ABILITIES: Ability to follow a limited number of procedural steps that are fully covered by oral or written instructions.

SKILLS: Typing at Level 1 (less than 40 wpm).

DISTINGUISHING FEATURES:

This level usually involves procedures such as matching up and "first-cut" checking of purchase orders, receiving reports, and supplier invoices. The variety of vouchers, invoices, or transactions examined are limited to relatively uncomplicated transactions with a well defined basis of payment covering recurring types or limited varieties of goods and services. The regulations and procedures applied to these transactions are well defined and well established, requiring the voucher examiner to make a few, if any, applications involving the use of individual judgement and discretion. In guidance and advice readily available, and finished work receives close review. Types of vouchers examined may include local procurement by purchase order, payment of janitorial services, uncomplicated communications services, public utility or rent payments, and small contracts with standardized provisions.

SUPPLEMENTARY NOTES:

This is the entry level for applicants who meet all the education and experience requirements outlined above. Work at this level may serve as a

training means to higher level, more complicated voucher examining work or may remain in a full-time, full performance, continuing position. Applicants who have completed secondary education but do not have the required one year of experience may be considered for a basic trainee position at the FSN-4 level. An employee of such an FSN-4 position would train under the immediate supervision of the Chief of the Voucher Examining Unit or a higher grade voucher examiner.

FSN-425 PAY SERIES

(TL:FSNH-21; 05-04-1994)

This series includes positions involved in the determination and computation of employee's pay, allowances, benefits, leave and other work-related compensation entitlements (but not including entitlements relating to such employment matters as tour renewal/home leave and travel); maintenance of payroll, leave and related records; and compilation of related reports. Employees served include Americans, Foreign Service Nationals, and occasionally other categories (e.g., Third Country Nationals or contract personnel) of the several agencies serving at posts in various countries. The pay, leave, and allowances of these employees may be subject to varied pay regulations of the different agencies served.

Excluded from this Series are:

- a. Positions which assist employees in entitlement determinations, enrollment in health hospitalization insurance, preparation of job accident compensation claims, and in submission of disability retirement and other retirement applications, which are functions of positions in the Personnel Series FSN-305.
- b. Positions involved in the determination of prevailing locality pay and benefits and in recommending rates for salary schedules and individual positions, which are functions of positions in the Personnel Series FSN-305.
- c. Positions which process claims for travel expense reimbursement and assignment or transfer reimbursement expenses, e.g., household goods and POV shipments, which is a function of positions in the Voucher Examining Series FSN-420.
- d. Positions primarily concerned with the appropriation accounting aspects of labor costs as well as other costs, expenditures, or accruals, which is a function of positions primarily in the Accounting Technician Series FSN-410.

- e. Positions primarily involved with functions relating to the machine processing of pay or other data input to computers for updating of data bases and production of reports, which are functions of positions in the Data Input Series FSN-1820 and the Digital Computer Operator Series FSN-1815.

Operations for paying most U.S. and FSN employees are computerized in a Regional Administrative Management Center (RAMC) located in Bangkok, Thailand; Mexico City, Mexico; or Paris, France. Each RAMC provides posts served with a comprehensive set of payroll data processing instructions and prescribes forms or formats for payroll data reporting telegraphically or by mail. Accuracy and timeliness of employee pay and related leave and earning statements by RAMC is dependent on extensive knowledge at post and RAMC of: (a) the pay systems applicable to the types of personnel served in the various agencies at post(s), and (b) the comprehensive instructions for pay data input.

At both points, alertness and interpretive skills are utilized to observe omissions and errors in computed pay and entitlements, to deal with managers and employees who question and complain regarding these, and to work out appropriate adjustments or special handling for corrective action consistent with computerization. Effective liaison between post pay liaison and RAMC pay personnel is requisite to ease of detection, clarification, understanding, and adjustment for needed entries, changes, or correction of discrepancies, omissions, errors or other problems. Pay liaison personnel at posts usually are responsible for promoting a time keeping operation which will maximize (a) consistency with RAMC and agency regulatory requirements and (b) accurate and prompt work/non-work performance data reporting to enable proper pay. Late and adjusted data submission increases workload and complexity of the computerized operations and reflects adversely on its efficiency.

The number of posts served by RAMC and the quantity of pay clerks needed in a RAMC require the workload to be balanced insofar as possible for most timely production. This does not always result in equal numbers of clerks in payroll "teams" nor an equal number of posts serviced by each clerk. Usually, management attempts to equalize employee or pay system similarities insofar as possible but even this does not assure complete equalization in assignment. However, staffing is usually by small, varying sized teams or groups, under supervision of a working supervisor, with all teams reporting to a principal supervisor who has management responsibilities. To afford career ladders and most effectively utilize the grade structure, RAMC Management is expected to balance the use of the non-supervisory classes, i.e., the standards do not anticipate that all team members will ordinarily exercise responsibility for a large, assigned block of

employees of several posts whose pay plans are dissimilar and complicated. Occasional responsibility for full performance, e.g., as substitute for those regularly assigned, does not constitute basis for assignment of the highest non-supervisory level.

In class standards, complicated pay systems are regarded as those with premium pay, or with variations from the norms of a fixed pay rate with standard leave, and those with variances from typical perquisites applicable similarly to all posts. For example, variations for US employees include the payment at some posts of cost-of-living allowance, post differential, education allowance, separate maintenance allowance, and the use of US family members as part-time, indefinite and temporary employees. Even more significant variations occur for FSNs. Besides the radically fluctuating and broad variances in the exchange rate relationships of the US dollar to local currencies, there are such perquisites as: a general overall fringe benefit adjustment averaging that of surveyed industry; or, individually such items as periodic bonuses, language differentials, national social insurance contributions, medical/hospitalization contributions, various forms of family allowances, meal, housing and/or transportation allowances, cost-of-living allowances (or frequent schedule adjustment for COL changes), vacation allowance, and widely varying premium pay rates. There are also varied forms of leave entitlements besides the usual annual, sick and administrative leave, including maternity, religious, birth, marriage, death, etc. There are also extended workweek pay schedules for chauffeurs and others for whom the system allows flat rate (versus premium rate) for required abnormal workweek schedules.

The Pay Series standards provide only non-supervisory standards for the following classes:

| | |
|-------------------------------|-----------|
| Pay Assistant (RAMC) | FSN-425-7 |
| Pay Controls Assistant (RAMC) | FSN-425-7 |
| Pay Clerk (RAMC) | FSN-425-6 |
| Pay Liaison Clerk (Post) | FSN-425-6 |
| Pay Liaison Clerk (Post) | FSN-425-5 |
| Pay Clerk (RAMC) | FSN-425-5 |

The Pay Assistant (RAMC) FSN-425-7 is the highest class of non-supervisory work recognized by the standards. With a minimum of supervision, employees in this class exercise a full range of responsibility in a RAMC for a large assigned block of US and FSN employees of several posts whose pay

plans are dissimilar and complicated.

Also at the FSN-425-7 class is the Pay Controls Assistant (RAMC) with full responsibility for a wide variety of control-type functions related to pay accounting for all of the posts served by a RAMC. The Distinguishing Features of this FSN-7 standard provide guidance for classification of RAMC Pay Controls Clerks at the FSN-425-6 and FSN-425-5 classes.

The Pay Clerk (RAMC) FSN-425-6 has full pay accounting responsibility in RAMC for a small assigned block of US and FSN employees of either one post or a few posts whose pay plans are similar. In either case, the process is not complicated by numerous significant pay variations.

The post Pay Liaison Clerk FSN-425-6 has a full range of responsibilities as the post's lead liaison person on pay matters for US, FSN and other employees of all agencies served at the post by the RAMC. The Pay Liaison Clerk FSN-425-5 at post assists the Pay Liaison Clerk FSN-425-6 directly or as an associated agency pay liaison person at the same post.

The Pay Clerk FSN-425-5 works on a small block of either US or FSN employees in pay systems where characteristics are essentially similar and uncomplicated, and where guidance from senior pay clerks or the team supervisor in the RAMC is readily available on complex pay problems.

There is no class standard for time keeping work, which is normally a collateral or part-time duty of other positions in post organizations and normally not the paramount requirement of such a mixed position. Considering the control and guidance responsibilities of the lead Pay Liaison Clerk at post and the availability of the comprehensive RAMC guidance manual, the complexity of the time keeping function is at a fairly routine clerical level (i.e., below FSN-5).

A position which involves payroll liaison and time keeping work performed part-time only with duties of another type of work for the remainder of the time will be classified by the Mixed Position Rule.

Supervisory classes are not separately defined. Principles stated in 3 FAH 2 H-454.2 are applicable to classification of supervisory positions and will be applied, although, normally, supervisory positions in this series will not exist at posts. In classifying RAMC supervisory positions, the manner in which this type of work is organized at a RAMC and the exceptional independence given to non-supervisory positions makes the formula for numbers supervised unrealistic. Therefore, in classifying RAMC supervisory pay positions to this series, the upper limits of numbers supervised for working supervision (for one grade over the base level of those supervised) will extend from three to eight employees, and the upper limits of numbers supervised for

management supervision (for two grades over the base level) will extend from ten to approximately twenty employees. Before consideration can be given to one more grade beyond the bonus/premium of cited subparagraphs, at least 24 employees must be supervised. Only one additional grade may be added for 24 or more subordinates, i.e., no more than three grades above the base level of work may be given. The base grade for deriving the bonus or premium credit remains that of the non-supervisory workers in the unit (i.e., the grades of subordinate supervisory positions will not be used to determine the bonus or premium credit of top supervisory positions in this series). Prudent position management is expected in use of these supervisory principles to reserve the two-grade premium for management supervision for the overall (top) supervisor of all of the units. This also affords a more useful grade progression from worker through team or unit supervisor to principal supervisor.

FSN-425-7 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-----------|
| GROUP: | Financial Administration | SERIES: | Pay |
| TITLE: | Pay Assistant (RAMC) | LEVEL: | FSN-425-7 |

BASIC FUNCTION:

At a Regional Administrative Management Center, has substantially full-time responsibility for the maintenance of pay, leave and associated compensation records, and for data input development for necessary changes, for a large assigned block of pay systems for the U.S. and FSN employees of several posts whose compensation plans are dissimilar and complicated by numerous pay variations.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Verifies data in source documents affecting pay, leave and other compensation entitlements and their records, to ensure accuracy and adequacy prior to computer input. Develops necessary data input documents or validates those developed at posts. Edits computer proof lists for

transaction accuracy. Stops transactions and/or makes adjusting data inputs for those found in error. Specially processes and closes out records by appropriate pay computations and computer data/instruction for termination/transfers/retirements. Deals directly with posts' management or payroll liaison personnel written or oral communication in obtaining needed post action, reconciling discrepancies and complaints, or instructing on procedures. Is the advisor to posts' payroll liaison personnel concerning their pay processing problems. Uses knowledge of appropriation data in determining pay charges and adjustments. Usually works as a member of a team or group under a working leader whose guidance is required only on transactions which are extremely rare and unusual, unusually complex, potentially controversial or precedent setting, remain unclear after research, and/or are of questionable entitlement or of specific management interest (See DISTINGUISHING FEATURES).

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required. Some additional training in accounting is desirable.

EXPERIENCE: From two to three years of progressively responsible experience in the clerical aspects of accounting, pay and allowances, or related fiscally-oriented work is necessary. A minimum of two years of this experience should be in payroll work with a U.S. Government agency using data processing equipment in payroll operations, with at least one year as an FSN-6 or equivalent level.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: A thorough knowledge is required of the Standardized Regulations (Government Civilians, Foreign Areas), of posts' compensation plans, and of Department of State and associated agencies regulations on pay, allowances, leave and retirement. A good working knowledge of data processing methods and procedures as applied to payroll operations is also needed.

ABILITIES: Level 1 (less than 40 words per minute) typing ability. Ability to use calculator. Tact and diplomacy in dealing with sometimes disgruntled post managers and employees on pay and entitlements.

DISTINGUISHING FEATURES:

This is the highest level recognized for non-supervisory Pay Series positions. At this class employees independently perform on a substantially full-time basis the full range of pay systems duties for a large assigned block of American and FSN employees of various categories and in various types of

positions located in several posts in a number of countries. Employees use considerable judgement and expertise in interpreting and applying regulations and guidelines to transactions, referring only the most unusual problems to the team leader for guidance. In essence, employees at this level are independent workers as they must be thoroughly steeped in the pay systems they administer and inapplicable regulations on pay, allowances, leave, and retirement. They work within a team or group organizational framework only to facilitate the need for controlled timeliness of all pay services of the RAMC.

This class will not be found at a post since pay for employees at several posts is a requirement.

The direction or supervision of one or two subordinates by employees of this class will not constitute basis for a higher class or grade. Also, it should be noted that classification to FSN-7 will be based on substantially full-time responsibility for the work which typifies this level. Although the cross-training of all team or group members to do this level work and their rotational assignment to this level work in periods of need does occur, this will not serve as the basis for classification of all team or group positions to FSN-7 (See additional information on this subject in introductory materials to this series).

FSN-425-7 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|-------------------------------|---------|-----------|
| GROUP: | Financial Administration | SERIES: | Pay |
| TITLE: | Pay Controls Assistant (RAMC) | LEVEL: | FSN-425-7 |

BASIC FUNCTION:

At a Regional Administrative Management Center, is responsible for a wide variety of complex and responsible control record and reporting functions requisite to computerized pay accounting for all posts served by the RAMC.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Personally performs or, as a team leader, supervises or directs work of one or two others performing a wide variety of control record and reporting functions requisite to computerized pay computations, accounts reconciliation on pay charges and deductions, and recurring or special reporting of pay items to agencies served. At this class, employee has responsibility for payroll control and reporting functions for all posts served by the RAMC, including a substantial number of functions (at least eight but usually more than eight) such as, or equal in complexity to:

- Controls time and attendance card review and input to computer, reconciling omissions and discrepancies with posts.
- Controls movement of edit/proof lists from computers to payroll units for timely processing consistent with scheduled cutoff for pay period.
- Controls volume and timeliness of pay data adjustment input to key punch unit by expediting pay clerk processing or withholding excesses.
- Assembles and distributes payroll vouchers applicable to biweekly pay to each agency in posts served.
- Verifies pay period check controls from computer with predetermined payroll calculations.
- Updates various pay tables including all revisions impacting pay determinations under each system to ensure currency of guide lines for pay clerks and other RAMC personnel use.
- Maintains control records on all FSN periodic bonus payments.
- Verifies composite payroll checks with applicable listings each pay period.
- Develops annual reports to agencies of total quantities of their employees and salaries paid.
- Stores and retires pay records.
- Reconciles differences between disbursing and accounting charges for all payrolls each pay period.
- Researches various agency accounting manuals and promulgates appropriation and allotment codes for unit pay transactions annually and as needed. Reconciles coding discrepancies by consultation with post and agencies.

- Edits and corrects erroneous pay accounting code entries by pay clerks including bank and currency codes.
- Specially researches machine rejected pay transaction documents and prepares correction documents, advising posts of adjustment or seeking their handling instructions in critical cases.
- Maintains control accounts by agency for payroll deductions with earning records and master controls, including the control of deductions on miscellaneous vouchers processed outside of payroll unit. Locates differences and processes adjusting entries for balancing or clearly identifies basis of imbalances for reporting to agency. Prepares and submits to agency headquarters annually a report of this reconciliation and a listing of retirement deductions.
- Each pay period reconciles status of leave reports for employees paid.
- Develops paperwork for cancellation of checks not paid, e.g., non-pay status reported late, termination, or employee desiring different currency.
- Develops paperwork for payroll collections, e.g., overpayments, refunds, etc.
- Receives and acts on request for replacement checks, e.g., where lost, mutilated or destroyed, appropriately stops payment on original.
- Maintains records and develops periodic Federal Insurance Contributions Act reports for agencies served. Reconciles reports with computer records. Communicated with Internal Revenue Service on FICA matters.
- Researches records on FICA discrepancies or problems and initiates resolution/adjustment.
- Develops biweekly deposit for U.S. income and FICA taxes for agencies served. Computes and processes income and FICA tax contributions for special categories of employees, e.g., contract hire.
- Each pay period develops and submits to insurance carriers appropriate reports of Federal Employee Health Benefit Act deductions and reconciles differences arising between carrier and post records. Processes additions, deletions, and, at open season, changes in enrollment and reports to carrier.

- Issues or reissues discrepant Federal income tax withholding statements where machine omissions or errors are detected or reported.
- Maintains U.S. employee retirement records where not done by agency for employee and agency contributions.
- Initiates payments to local national social insurance program agencies for employee and agency contributions.
- Verifies accuracy of leave balance computations of pay clerks in U.S. Civil Service Retirement cases.
- Controls requests from Department of State for Collections of Indebtedness and prepares correction documents at the time collection is completed with info copy to Department.
- Prepares biweekly correction documents for Reemployed Local Annuitants to credit OPM receipt account with amount of the annuity to be supported by employing post.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required. Some additional training in accounting is desirable.

EXPERIENCE: From two to three years of progressively responsible experience in the clerical aspects of accounting, pay and allowances, or related fiscally-oriented work is necessary. A minimum of two U.S. Government agency using data processing equipment in payroll operations, with at least one year as an FSN-6 or equivalent level.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: A thorough knowledge is required of the Standardized Regulations (Government Civilians, Foreign Areas), or posts' compensation plans, and of Department of State and associated agencies regulations on pay, allowances, leave and retirement. A good working knowledge of data processing methods and procedures as applied to payroll operations is also needed.

ABILITIES: Level 1 (less than 40 wpm) typing ability. Ability to use calculator. Tact and diplomacy in dealing with sometimes disgruntled post managers and employees on pay and entitlements.

DISTINGUISHING FEATURES:

At this class, employee have independent responsibility for a wide variety of control type and reporting functions auxiliary to employee pay processing. Where these functions are managed under the direct supervision of a control unit supervisor who has ultimate responsibility, this class will not apply. Neither will it apply when the employee has less than a minimum of eight distinct functions of the several defined in this standard or has different functions which are less complex than those defined. In smaller RAMCs it may be practicable for an employee to assume a much larger number of these functions than the minimum of eight required for the class; however, responsibility for a larger number of typical duties will not support a higher grade. This is the highest class recognized for this functional are of the Pay Series. Very few positions at this level will exist at the three RAMCs.

Employees with less than eight of the control type functions described, or under direct supervision of a full-time control unit supervisor with ultimate responsibility for the functions, will be placed in the FSN-425-6 class as Pay Control Clerks, unless those functions assigned are so few, and/or so closely supervised or otherwise so limited as to be more appropriately at the lowest class of this Series, FSN-425-5.

FSN-425-6 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-----------|
| GROUP: | Financial Administration | SERIES: | Pay |
| TITLE: | Pay Clerk (RAMC) | LEVEL: | FSN-425-6 |

BASIC FUNCTION:

At a Regional Administrative Management Center, (1) is responsible for the maintenance of pay, leave and associated compensation records, and for data input development for necessary changes, for a small assigned block of pay systems for the U.S. and FSN employees of either a single large post or of a few smaller posts whose compensation plans are very similar and/or are not complicated by numerous pay variations; or (2) performs work described at FSN-7 level under limitations described under DISTINGUISHING FEATURES.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Verifies data in source documents affecting pay, leave and other compensation entitlements and their records, to ensure accuracy and adequacy prior to computer input. Develops necessary data input documents or validates those developed at post(s). Edits computer proof lists for transaction accuracy. Stops transactions and/or makes adjusting data inputs for those found in error. Specially processes and closes out records by appropriate pay computations and computer data instructions for terminations, transfers, retirements, subject to review by supervisor prior to computer input. Develops and obtains supervisory clearance for communications with posts involving needed post action, reconciling discrepancies and complaints, or instructing on procedures, particularly where transactions are complex, controversial, or otherwise of a nature necessitating supervisory review and clearance. May deal directly with post payroll liaison personnel by phone. May make determinations of appropriation data relating to pay accounts served. Usually works under a team leader who provides guidance on request, and who initially interprets regulations, deals with post management on the more complex pay problems, and makes decisions on the most complex transaction processing.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or in equivalent combination of secondary school and business or technical school training in accounting is desirable.

EXPERIENCE: From two to two and one-half years of progressively responsible experience in the clerical aspects of accounting, pay and allowances, or related fiscally oriented work is required. A minimum of one year of this experience should be in payroll work, preferably with a U.S. Government agency, and at FSN-5 or equivalent levels.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: A detailed working knowledge of the Standardized Regulations (Government Civilians, Foreign Areas), of posts compensation plans, and of portions of Department of State and associated agencies' manuals and regulations pertaining to payroll, allowances, and leave is required. Must also have a working knowledge of the methods and procedures used by the computerized pay system.

ABILITIES: Ability to type at Level 1 (less than 40 wpm) and to use calculator. Tact and diplomacy in dealing with sometimes disgruntled post managers and employees on pay and entitlements.

DISTINGUISHING FEATURES:

This is the middle of three classes of pay processing positions in a RAMC, with responsibility for maintenance of automated pay accounts for one large post or for small groups of employees in more than one post with similar pay system characteristics. Employees perform most of the duties required to serve the assigned group of employees, using considerable independent judgement and expertise in interpreting and applying regulations and guidelines to transactions, and referring to the supervisor only those problems which are complex, unusual, controversial and unprecedented.

In many respects, the work of this level is basically identical to that of FSN-7 Pay Assistants, the major difference being in size, scope, variety, and complexity of the pay systems handled. Specifically, whereas FSN-7 level positions are responsible for a large block of pay systems for several posts whose compensation plans are dissimilar and complicated by numerous pay variations, FSN-6 positions serve either a single large post or a few small posts whose compensation plans are very similar and/or are not complicated by numerous pay variations. In some cases, an employee performing FSN-6 level work may assist an employee whose FSN-7 level assignment includes the post(s) being handled by the FSN-6 position and who is serving as a team leader.

This class is equivalent in knowledge to that of the lead Pay Liaison Clerk at one post and is to be used at any post not served by a computer center, i.e., where the full range of pay and allowance work of this series is performed at post. The title of such positions will not include the "(RAMC)" parenthetical subtitle.

**FSN-425-6 INTERAGENCY POSITION
CLASSIFICATION STANDARDS**

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-----------|
| GROUP: | Financial Administration | SERIES: | Pay |
| TITLE: | Pay Liaison Clerk (Post) | LEVEL: | FSN-425-6 |

BASIC FUNCTION:

Is the principal pay liaison person for the mission, maintaining liaison with a Regional Administrative Management Center on pay, leave allowances, and other compensation matters for U.S., Foreign Service National and other employees served; prepares data input pay forms for transmission to the RAMC; and assists U.S. and FSN employees on pay matters.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Acts as the lead pay liaison person in dealings between the post and the serving RAMC. May supervise or guide one or two others assigned full-time or part-time to assist with the function where size of post and pay workload dictates.

Distributes RAMC preprocessed time and attendance cards, as appropriate. Primarily using directives of RAMC, guides timekeepers in the post's various organizations in reporting work/non-work performance and related compensation entitlements, e.g., type of leave, premium pay, etc. Reviews completed attendance reports, effects changes as necessary to assure accuracy and completeness, and submits data to RAMC telegraphically or by pouch/mail. Reviews documents supporting compensation changes (e.g., allotments, tax deductions, etc.) and social and health insurance enrollments, savings bonds deductions, etc., for accuracy and completeness, and takes action as necessary to effect changes. Transmits data and documents for RAMC adjustment of employees' computerized pay accounts, conforming to RAMC prescribed or other regulatory requirements for form or format. Must continually strive for utmost accuracy and promptness for effective employee morale and to minimize later adjustment of pay from untimely or erroneous reporting.

Receives, spot checks for discrepancies and distributes paychecks and related earnings/leave statements.

Assists managers and employees on pay entitlements and related documentary requirements, specifically: receives management and employee questions, requests and complaints regarding compensation leave and allowance matters. Using detailed knowledge of pay systems either replies, investigates and determines reply or corrective measures, or, as necessary, uses fastest communication to refer matter to RAMC with appropriate documentation for response or appropriate corrective action.

May be responsible for such ancillary duties as: promulgating to post elements changes in compensation regulations or practices; reporting on and liaison with local national social insurance agency; development of locally required reports from payroll information; execution of periodic surveys or data accumulations, e.g., annual quarters allowance review, school questionnaires for education allowances, assistance in development of

pay related claims, etc.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or an equivalent combination of secondary school and business or technical school training in accounting is desirable.

EXPERIENCE: From two to two and one-half years of progressively responsible experience in clerical aspects of accounting, pay and allowances or related fiscally oriented work is required. A minimum of one year of this experience should be in payroll work, preferably with a U.S. Government agency, at FSN-5 or equivalent level.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: A detailed working knowledge of the Standardized Regulations (Government Civilians, Foreign Areas), of the post's compensation plan, and of portions of Department of State and associated agencies' manuals and regulations pertaining to payroll, allowances, and leave is required. Must also have a working knowledge of the methods and procedures used by the computerized pay system of the RAMC which serves the post.

ABILITIES: Ability to type at Level 1 (less than 40 wpm) and to use calculator. Tact and diplomacy in dealing with sometimes disgruntled post managers and employees on pay and entitlements.

DISTINGUISHING FEATURES:

This is normally the highest class of pay processing positions at post level, and, as such, the incumbent is recognized as the focal point within the mission on matters of pay, with responsibility for computing pay, leave and other compensation entitlements, for all post personnel, taking into account the interrelationship of a variety of entitlements to regular and irregular working hours, differentials, bonuses, pay deductions, etc. This work utilized the time and attendance data provided by the timekeepers serving various organizational segments of the post. As the principal contact for post employees and timekeepers concerning questions, problems and complaints on pay matters, employees of this class must be sufficiently versed in the applicable USG pay regulations and procedures to independently respond to most inquiries, to deal tactfully with disgruntled personnel, and to initiate reconciliation on issues beyond local control requiring RAMC or other external action. Supervision usually is very general, but extremely serious pay matters are referred to the supervisor. The employee normally is the principal contact with RAMC, by telephone, memorandum or other

communications.

The guidance of timekeepers, regardless of their number, is not direct supervision, per se, and therefore does not constitute basis for use of supervisory criteria and classification. This guidance is a normal part of this class. In any case, (ref introductory material for the Series) note that the time keeping function is less than FSN-5 level; consequently, the position's non-supervisory work is graded above the base level of work, obviating any additional credit for the guidance/work direction role under these and any other circumstances.

Where post size does not require a full-time position in this function, its combination with other functions should be classified by use of the Mixed Position Rule, 3 FAH-2 H-454.1 A.

FSN-7: At a few embassy posts, detailed and complicated manual payroll work is performed outside the normal RAMC pay rolling system and according to a voucher process covering salary and benefits set at post. Where this exists to a substantial degree in combination with the above described pay liaison work, the position as a whole meets minimum requirements for classification as Pay Liaison Assistant, FSN-7 level. However, this additional grade-controlling responsibility should involve at least 25% of the employee's time, a substantial number of personnel (e.g., 100 or more), and a considerable diversity of occupations representing a significant variety of salary scales and benefits "packages." Providing this service for a few occupations, salary scale(s), and benefits packages(s) will not meet the scope and complexity requirements for FSN-7 level.

FSN-425-5 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-----------|
| GROUP: | Financial Administration | SERIES: | Pay |
| TITLE: | Pay Clerk (RAMC) | LEVEL: | FSN-425-5 |

BASIC FUNCTION:

At a Regional Administrative Management Center, is responsible for the maintenance of pay, leave and associated compensation records, and for

data input development for necessary changes, for a small block of U.S. and/or FSN employee's pay, where the applicable compensation characteristics are similar and uncomplicated, and there is close review of work. Or, in a training capacity, also under close review of other pay clerks and the team leader, performs the work of higher non-supervisory classes of the series.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Verifies data in source documents affecting pay, leave and other compensation entitlements and their records, to ensure accuracy and adequacy prior to computer input. Develops necessary data input documents or validates those developed at post(s). Edits computer proof lists for transaction accuracy. Develops adjusting data inputs for those found in error and clears those of a complicated nature with senior pay clerks or team leader. Participates with senior pay clerks in the processing and close out of records by appropriate pay computation and computer data instruction for terminations, transfers and retirements, serving in a training mode. Develops drafts of communications with posts for resolution of fairly uncomplicated pay transaction questions or requirements and consults with senior pay clerks or supervisor on proposed discrepancy reconciliations. May participate with controversial or unusual transactions by performing research, working out tentative solutions, and suggesting required communications and data adjustments. Necessary personal contacts with post pay liaison personnel are referred to senior clerks.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or an equivalent combination of secondary school and business or technical school training in accounting is desirable.

EXPERIENCE: One year of clerical experience in accounting, payroll, or a broadly related field of work is required. If possible, at least six months of this experience should have been in a U.S. Government agency.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: Must have a good working knowledge of salary tables and post compensation plans, and of Office of Personnel Management and State Department rules and regulations pertaining to pay, allowances, leave, and retirement. Also must understand the basic steps involved in computer input and verification of employee pay and benefits data.

ABILITIES: Ability to type at Level 1 (less than 40 wpm) and use a calculator.

DISTINGUISHING FEATURES:

This is the lowest level of three classes provided for pay processing positions in a RAMC. It includes responsibility for a block of similar pay accounts of an uncomplicated nature, or performance in other more complicated pay systems under close guidance for developmental purposes. Guidelines and regulatory knowledge requirements are only basic and although the clerical work to be performed is responsible, it is less complicated than comparable work performed by employees at higher levels due to similarity of compensation plans handled and the restricted scope of transaction types for which employees of the class are independently responsible (i.e., pay variations are limited and, therefore, complications are less numerous and difficult).

FSN-425-5 INTERAGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-----------|
| GROUP: | Financial Administration | SERIES: | Pay |
| TITLE: | Pay Liaison Clerk (Post) | LEVEL: | FSN-425-5 |

BASIC FUNCTION:

- (1) Performs substantive payroll work in assisting the principal Pay Liaison Clerk of the entire mission with payroll data input to the RAMC and in counseling U.S. and FSN employees on pay matters.
- (2) Serves as the pay liaison clerk in an associated agency or constituent post, preparing payroll data input forms and counseling U.S. and FSN employees on pay matters.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Acts as a pay liaison clerk in an associated agency or constituent post at a mission or as an assistant to the principal pay liaison clerk for the entire mission.

Subject to the oversight of an administrative supervisor or the review of post's principal pay liaison clerk, performs much of the same work of a Pay

Liaison Clerk FSN-425-6, but at a level which precludes recognition as the post's chief focal point on matters of pay. Work includes distributing time and attendance reports and documentation supporting compensation changes, transmitting edited pay documentation for RAMC processing, and giving information to managers and employees on pay matters. Controversial matters relating to post employee's pay are usually deferred to the lead pay liaison clerk. Assists with the spot check and distribution of employee pay checks received from RAMC with related earnings/leave statement.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or an equivalent combination of secondary school and business or technical school training in accounting is desirable.

EXPERIENCE: One year of clerical experience in accounting, payroll, or a broadly related field of work is required. If possible, at least six months of this experience should have been in a U.S. Government agency.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: Must have a good working knowledge of salary tables and post compensation plans, and of Office of Personnel Management and State Department rules and regulations pertaining to pay, allowances, leave, and retirement. Also must understand the basic steps involved in computer input and verification of employee pay and benefits data.

ABILITIES: Ability to type at Level 1 (less than 40 wpm) and use a calculator. Tact and diplomacy in dealings with employees on pay and entitlements.

DISTINGUISHING FEATURES:

This class standard is based on the existence of only one principal pay liaison clerk at each mission who exercises a full knowledge of various agencies' pay regulations and all ramifications of local pay computation and disbursement. The centralized pay philosophy obviates the need for more than one such principal pay liaison clerk position in an overseas mission. Therefore, positions at this level serve as assistant to the principal position or as the subsidiary pay liaison clerk in an associated agency or constituent post.

FSN-430 ACCOUNTANT SERIES (AID) SINGLE AGENCY STANDARD

(TL:FSNH-21; 05-04-1994)

This series includes Accountant positions in the Controller's Office of an AID Mission which require knowledge and application of professional accounting principals and theory in the design, development, installation, and operation of accounting systems; and the development, examination, analysis and interpretation of accounting data and reports.

Exclusions:

This series does not include positions the duties of which:

- a. Primarily involve the professional work required to audit the Controller, program, and management operations of AID Missions. Such positions are located in AID regional audit offices and are included in Auditor Series (AID) FSN-431.
- b. Primarily involve the work required to perform, supervise or advise on one or more phases of budgeting which do not require a knowledge of professional accounting principles and theories. Such positions are included in the Budget Series FSN-405.
- c. Primarily involve the work required to validate, code and post accounting transactions to ledgers or other books of entry; maintain and balance such records; and prepare periodic reports on the status of funds. Such positions are included in the Accounting Technician Series FSN-410.
- d. Primarily involve the work required to examine for payment vouchers, invoices and other claims and their supporting documentation to determine accuracy, legality and compliance with regulations, project agreements or other requirements governing disbursement. Such positions are included in the Voucher Examining Series FSN-420.
- e. Primarily involve work in directing embassy budget and fiscal (B&F) activities relating to operating expense budgets (in contrast to technical program budgets). Such positions are included in the Financial Specialist Series FSN-402.

AID professional accounting positions are distinguished from non professional positions by requiring (1) a thorough knowledge and understanding of accounting principles and theories; (2) the ability to apply such principles and theories to specific accounting systems, situations and problems to produce desired results; and (3) an understanding of the

relation of accounting to such allied fields as economics, statistics, business law and general management. These knowledges can only be gained by completion of accounting training at the university level or its equivalent in type, scope and thoroughness through extensive and intensive public and private accounting practice.

The positions included in this series are located in the Controller's Office of an AID Mission. The AID Controller is the chief financial advisor and manager within the AID Mission. He is the American responsible for establishing and maintaining appropriate allotment and project accounting systems; advising Mission management on all financial aspects of Mission operations and project activities; advising host government officials on the financial requirements of joint economic development projects; directing and supervising the preparation and execution of operating and program budgets; and analyzing financial statements and reports to evaluate performance, predict capability or determine the status of programs and budgets, and allotment and project accounting systems.

AID Mission accounting systems are designed to provide information to Mission management, AID/W, the U.S. Congress, the Office of Management and Budget, the U.S. Treasury and other interested parties. In order to meet these diverse requirements the AID Mission maintains two basic accounting systems. The systems are known as the allotment accounting system and the project accounting system. The allotment accounting system is designed to maintain control over all AID funds. The system's primary purpose is to ensure that AID does not obligate and disburse more money than has been appropriated by Congress. Records are maintained on amounts allotted, reserved, obligated and disbursed at the allotment level. The project accounting system is designed to provide required technical project information to the U.S. Congress and various Departments of the U.S. Government and also provide AID management with useful project activity reports. It is only in the area of project accounting that AID Mission accounting differs significantly from that of Embassy Budget and Fiscal accounting. The requirement of professional accountant skills for project accounting therefore is the basis for this required separate series standard and must not be construed as more important than Embassy B&F operations. Correspondingly, and Embassy B&F Section providing various operating expense budget and accounting services to several agencies at post is more responsible and complex than a similar operating expense activity in an AID Mission.

The AID Mission Controller's Office maintains separate accounting records for each project. The financial requirements and procedures of each project normally differ from those of other projects. Project activities in AID include all loans and grants for technical assistance projects, all loans and grants for

capital projects, PL480 programs, housing investment guarantees, research grants, institutional development grants including grants or loans to intermediaries such as private voluntary agencies to conduct projects, self-help projects, project sectorial assistance, certain level-of-effort contracts, and various other similar modes of providing development assistance.

The Controller's Office becomes involved in project development and planning in the early stages of financial planning and budgeting and the involvement continues through completion of project implementation and evaluation. The Controller's Office is required to work with host country officials and Mission program and technical officials to develop methods of funding and payment, e.g., establishing bank letters of commitment, bank letters of credit, fixed amount reimbursement, etc. The choice of the appropriate methods of funding and payment depends largely on the advice and recommendation of the Controller's Office. To determine whether a project is feasible from a financial point of view and to determine practical methods of financing, the Controller's Office is required to analyze reports, systems and records of host country organizations and intermediary credit institutions. The Controller's Office must advise the host country of the special financial requirements of AID and the US Congress in the implementation of economic development projects and, as necessary, assist host country implementing organizations to meet those requirements.

The Controller's Office must work with other offices of the AID Mission and with host country organizations in preparing budgets for each project. In addition but as a lesser function, the Controller's Office prepares and oversees the execution of the Mission's operating expense budget and, where it exists, the trust fund. In carrying out these functions the Controller used FSN personnel to the maximum extent possible. Accounting technician positions are almost always filled by FSN personnel when they can be recruited in the host country. In some countries in which AID operates few, if any, educational institutions offer degrees in accounting. In these countries AID's FSN accountants are likely to have acquired professional status from long and extensive accounting practice rather than from academic preparation. The "equivalent" statement in the desired educational qualifications section of the standards is applicable under these conditions. Two of the three distinctive types of accounting positions have been identified in AID Mission Controller Offices and are covered by the standards for this series:

1. AID Chief Accountants act as principal assistants to Controllers in directing and operations of the Mission's accounting systems. In some Missions, Chief Accountants are involved in all of the functions of the Controller and operate as Deputy or Assistant Controller; in others they supervise only certain functions of the Controller's

Office but are still the principal FSN assistant to the Controller. See the explanatory material in the standard for AID Chief Accountant, FSN-12, for more information on the role of Chief Accountants.

2. AID Professional Accountants operate at a lower level than AID Chief Accountants but are required to apply professional accounting knowledges and abilities in designing, analyzing, evaluating or operating specialized accounting systems and functions of an AID Mission.
3. A third distinctive type of mission Controller position is that of Financial Analyst. This type is covered in standards for Financial Analyst FSN-435. AID Financial Analysts are involved in analyzing and advising on the financial aspects of developing, implementing and evaluating AID projects, ranging from plans for potential projects to the operations of current AID systems and including evaluations of the status of potential or current borrowers/grantees, financial projections and cost-benefit analyses, and assessments of the financial and institutional capability of borrowers/grantees to implement projects.
4. A fourth distinctive type of professional accounting position in AID is that of professional Auditor. This position is not found in AID missions but is located in some of the field offices of AID's Auditor General. AID Auditors, covered by a separate FSN-431 Series standard, examine and verify the accuracy of financial records and reports; determine compliance with laws, regulations and program requirements; analyze the efficiency of operations; and evaluate effectiveness in achieving program objectives.

FACTORS GOVERNING THE CLASSIFICATION OF AID CHIEF ACCOUNTANT POSITIONS:

Five factors govern the identification and classification of AID Chief Accountant positions: (1) the level at which the position operates; (2) the size, scope and complexity of the Mission's accounting systems as reflected by such things as dollar volume and number and diversity of project sectors; (3) the range of accounting functions supervised; (4) the supervision received; and (5) the type and degree of financial advisory services provided.

Level at which Position Operates.

Chief Accountant positions are located at the highest level in the AID Controller Office operations, i.e., directly under and as highest level FSN assistant to the American in charge.

Size, Scope and Complexity of Accounting System.

The programs of AID Missions have basic similarities but they vary greatly from country to country in certain respects. Some are much larger in dollar volume than others. Some are concentrated in one or two limited sectors while other have a greater variety and scope. Some have an unusually large percentage of financially complex activities, e.g., broad sectoral assistance programs or projects involving implementation by host country financial institutions, while others are composed of more conventional activities such as P.L. 480 programs. These variations affect the size, scope and complexity of the accounting systems required to service the programs and, consequently, the difficulty and responsibility of the Chief Accountant position. An additional factor can be complicating environmental elements such as host country laws and financial requirements.

It has been found that normally there is a positive correlation between the dollar volume of a Mission's program and the scope and complexity of its accounting systems. This, in turn, means that the difficulty and responsibility of the Chief Accountant increase as the dollar size of the program increases. This fact is reflected in the basic structure of the Chief Accountant standard. The following general guides to total program size (including pipeline and operational year obligations under development and security assistance, as well as P.L. 480 programs) have been developed:

| Size Designation | Total Amount of Program |
|------------------|----------------------------|
| Small | Less than \$25 million |
| Medium | From \$25 to \$70 million |
| Large | From \$70 to \$125 million |
| Very Large | Over \$125 million |

While these general guides will apply to most AID Chief Accountant positions, it is possible that the dollar size of a Mission's program may not be an accurate indicator of its scope and complexity. Small programs may be unusually varied and complex and large programs may be unusually homogeneous and simple. Where such an unusual situation exists and can be documented, the classification of the AID Chief Accountant position one grade higher or one grade lower than would result from the application of these standards may be justified.

Range of Accounting Functions Supervised.

The organization of a Controller's Office varies somewhat from Mission to

Mission even though the same functions may be performed. In many Controller's Offices there are two major functional breakdowns: (1) budgeting, accounting and reporting; and (2) financial analysis. In the first area various organizational permutations cover not only the professional technical project accounting but budgeting, operating expense accounting, vouchering, payroll, billing and collecting, cashier services and reporting. The second area is concerned with the financial analysis aspects of project activities. In some Missions the Controller is the only American in the Controller's Office and the Chief Accountant serves as his alter ego with responsibility for directing both the budgeting, accounting and reporting functions and the financial analysis function. In other Missions the Chief Accountant may be responsible for directing only the budgeting, accounting and reporting functions, in which case, he has inputs into the financial analysis function but does not supervise it. The range of functions for which the Chief Accountant is responsible varies and is clearly a factor in evaluating the difficulty and responsibility of the position.

Supervision Received

The number of Americans assigned to a Controller's Office may vary from one (and occasionally none) to eight or more. The number of Americans does not always reflect the size of the program. In some countries the prevailing level of financial expertise and the difficulty of recruiting qualified local personnel results in the assignment of more Americans than would normally be necessary. In many small to medium size missions the Controller is the only American in the Controller's Office. In larger missions the Deputy Controller, the Budget and Accounting Officer and the Financial Analyst may also be Americans. The number of Americans present directly affects the scope and degree of responsibility of assignments made to the Chief Accountant and the supervision he/she receives. A single American must necessarily require the Chief Accountant to perform some of the complex work which would otherwise be given to American subordinates. Likewise, only very general guidance can be given to the Chief Accountant by a single American. The scope and complexity of assignments and the degree of supervision received by the Chief Accountant will inevitably be affected by the number of Americans (excluding IDIs) assigned to the Controller's Office.

Financial Advisory Services.

Chief Accountants are recognized as experts in their field and are expected to provide advice and assistance to AID officials on various aspects of financial management. Chief Accountants also are expected to frequently advise and assist host country officials in understanding and carrying out the financial requirements of AID financed projects. Most Chief Accountants are recognized as experts in all aspects of financial management; however,

some may be restricted to certain aspects of the Controller's operations, as in the previously discussed situation in which he/she directs only one of the two major functional breakdowns of the Controller Office, that involving budgeting, accounting and reporting, but not financial analysis. In some small Missions the Chief Accountant may also be the local expert on contract and procurement regulations and procedures as well. The particular local differences which exist in the scope and depth of the advisory services provided by a particular Chief Accountant and the reliance which is placed on his expertise must be considered as factors in classifying these positions.

TRAINEE POSITIONS:

The standards for this series reflect the General Grade Level Guide concept that FSN-10 is the first of the three levels for fully operating professional positions. In some circumstances it may be necessary to fill an FSN-10 position with an employee who will require training before being able to operate at the full professional level. If the training period will be less than six months the employee should be placed in the FSN-10 position. If a longer training period will be required, a "trainee" cover sheet to the full performance position description reflecting the more limited assignments and closer supervision should be prepared. The trainee position should be classified in FSN-9 or FSN-8 and the employee should be kept at FSN-8 and/or FSN-9 until ready to assume the full responsibilities of the FSN-10 position. No standards for trainee levels are necessary.

The official titles for positions in this series are:

| | |
|------------------------|--------------------|
| Chief Accountant (AID) | FSN-430-12, 11, 10 |
| Accountant (AID) | FSN-430-11 and 10 |

**FSN-430-12 SINGLE AGENCY POSITION
CLASSIFICATION STANDARD**

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|------------------|
| GROUP: | Financial Administration | SERIES: | Accountant (AID) |
| TITLE: | Chief Accountant (AID) | LEVEL: | FSN-430-12 |

BASIC FUNCTION:

In an AID Mission with a large size program and reporting directly to the Controller or to another American, serves as the principal and expert FSN professional assistant for technical program and operating program budgeting, accounting and reporting and as the financial advisor in these areas in all matters relating to mission internal management and technical program activities (i.e., all Controller operations except financial analysis); or, in an AID Mission with a medium to large size program and reporting directly to the Controller, serves as the principal FSN for all financial management operations (including financial analysis) and provides financial advice on all aspects of the Mission's internal management and technical program activities.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

At large to very large Missions: Establishes and maintains accounting systems covering a variety of funds and numerous subsidiary accounting systems with respect to: appropriated dollar funds available for administration and technical program purposes; US owned foreign currencies which are available to and local currency trust funds; counterpart funds; employees' salaries, allowances and withholdings; and other funds accounts. Provides reports on the financial status of current programs and prepares periodic and special financial reports required by Mission management and AID/W. Establishes professional pre-validation techniques to ensure that obligations do not exceed available funds and that they meet legitimate program needs.

Assists in the development of internal procedures governing the formulation, preparation and review of requests for funds. Directs the Mission's entire budget process, including preparation of both the operating expense and technical program budgets, with responsibility for providing expert advice on project budgeting and for coordinating the preparation of the Mission's Annual Budget Submission. Ensures that approved operating and technical program project budgets are executed in accordance with agency policy and required accounting practice. Participates in the installation or revision of financial management systems and procedures, such as fixed amount reimbursement (FAR). Monitors and reports on the operation of the entire system and suggests methods of increasing effectiveness. Reviews proposed contracts for compliance with applicable laws, regulations and project or management requirements.

Advises host country officials on financial requirements of host country contracts. Monitors contract execution and reports on contract status, problems and needed amendments. Provides professional accounting advice on Mission operations. Participates in project committees to advise on

financial. requirements of project design and implementation such as financial feasibility, adequacy of project budgets, total project costs and financial reporting requirements. Conducts reviews of financial status of potential borrowers/grantees and their capability to implement projects.

At medium to large Missions: Oversees the financial analysis process in addition to the major duties and responsibilities described above. (See FSN-435Series standards for description of the financial analysis process.)

DESIRED QUALIFICATIONS:

EDUCATION: Possession of a university degree in accounting, finance or business administration or its equivalent (i.e., at least four full years) in type, level of responsibility, scope and thoroughness of difficult and responsible public or private accounting practice.

EXPERIENCE: From six to eight years of progressively responsible experience in public or private accounting when in possession of a university degree. When substituting experience for education, an additional minimum of four years of very responsible and fully job related experience is required without a university degree. At least four years of the experience should have been with the Controller's Office of an AID Mission. (NOTE: When four years accounting experience is substituted for a university degree, the total experience requirement is ten to twelve years.)

LANGUAGE: Level 4 (fluent) English ability is usually required.

KNOWLEDGE: A thorough and expert level knowledge and understanding of professional accounting principles, theories, practices and terminology as well as the principles and accepted procedures of US and host country governmental and business accounting, budgeting and reporting is required. Must have a expert knowledge of laws, regulations and procedures applicable to AID financial management. Must have a comprehensive knowledge of an exceptional expertise in AID project planning and implementation procedures and of AID organization and operations in general.

ABILITIES: A very high level of analytical skill, professional expertise and sound judgement is required. Must be able to compile and present masses of detailed financial and related information in a concise and fully professional manner. Must be capable of supervising other accountants and other staff such as accounting technicians and of directing and coordinating various elements of a complex accounting operation. Must be able to maintain effective working relations with American personnel in AID and other USG agencies at post and with high level officials of the host government, local banks and credit institutions, and local business organizations.

DISTINGUISHING FEATURES:

Each position of Chief Accountant FSN-12 serves as the principal and recognized expert FSN professional assistant to the Mission Controller, with responsibility for all financial aspects of an AID program, except (in some of the larger operations) financial analysis (i.e., this position directs the budgeting, accounting and reporting operations of an AID program of more than \$70 millions; or directs all financial of an AID program of from \$25 to \$70 millions, including financial analysis.) Since employees in positions at this level are recognized as experts in their field their advice and judgement are heavily relied on by the AID Controller. A Chief Accountant in a large to very large program will provide expert advice primarily in the budgeting, accounting and reporting area, although he is also expected to provide inputs to AID project managers in the development, implementation and evaluation of programs and projects and in the financial analysis process. On the other hand, at this level the Chief Accountant of a medium to large size AID program is responsible for directing the financial analysis as well as the budgeting, accounting and reporting functions of the Controller's Office so is therefore recognized as a financial expert in all aspects of the Mission's activities.

Supervision at this level is confined to policy guidance Employees are expected to discharge their responsibilities independently, referring to their supervisors only when unusual problems having policy implications arise. Supervisory review consists of ensuring that work is accomplished in a timely manner and in accordance with AID policies. Technical adequacy and accuracy is assumed. The supervisor is normally the Controller but in large to very large Missions the Chief Accountant may report to another American on the Controller's staff, but in any case, there will not be another and more senior FSN Accountant position between this one and the Controller.

There will be only one position of AID Chief Accountant in an AID Mission. Positions of professional accountants responsible for supervising segments of that mission's technical program financial functions or for performing specialized professional accounting duties relating to the AID technical program are classifiable as AID Accountants. Positions performing financial analysis for all or most of the time in connection with the AID technical program are classifiable as Financial Analysts FSN-435 Series.

Positions performing duties consisting of several kinds of professional accounting or a combination of professional accounting and accounting technician and/or voucher examining duties should be classified after very careful study. As professional and paraprofessional work are combined in such positions, extreme care must be exercised to assure that professional work supporting use of this standard in such cases is indeed fully professional and occupies a significant amount of the employee's time.

Anything less than this will require classification of such positions to the Accounting Technician or Voucher Examining Series at an appropriate grade level set by standards for such series in this FSN-400 Group.

Positions of Chief Accountant FSN-12 differ from Chief Accountants FSN-11 in that the former are looked upon as recognized experts, are responsible for larger and more complex programs, receive less technical supervision and provide advice on a wider and more complex range of professional financial management matters than do the latter. Positions of Chief Accountant FSN-12 are supervisory in nature but their classification to this level is not entirely dependent upon the supervision exercised. Classification to this level is based on the scope and complexity of the accounting systems required in support of large and more complex technical programs, the lack of technical supervision, and the requirement for giving exceptionally complex expert advice on financial management. A further strengthening factor is the requirement to develop and maintain highest level contacts with host government officials and top managerial circles of the local financial community.

For additional information relating to AID Chief Accountant positions, see FACTORS GOVERNING THE CLASSIFICATION OF AID CHIEF ACCOUNTANT POSITIONS in this handbook.

FSN-430-11 SINGLE AGENCY POSITION CLASSIFICATION STANDARD

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|------------------|
| GROUP: | Financial Administration | SERIES: | Accountant (AID) |
| TITLE: | Chief Accountant (AID) | LEVEL: | FSN-430-11 |

BASIC FUNCTION:

In an AID Mission with a medium to large size program and reporting directly to the Controller or to another American, serves as the principal FSN professional assistant for technical program and operating program budgeting, accounting and reporting and as the financial advisor in these areas in all matters relating to mission internal management and technical program activities (i.e., all Controller operations except financial analysis); or, in an AID Mission with a small to medium size program and reporting or,

in an AID Mission with a small to medium size program and reporting directly to the Controller, serves as the alter ego of the Controller with responsibility for directing all operations of the Controller's Office (including financial analysis), and provides financial advice on all aspects of the Mission's internal management and program activities.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

At medium to large AID Missions: Establishes and maintains accounting systems covering a variety of funds and numerous subsidiary accounting systems with respect to: appropriated dollar funds available for administration and technical program purposes; US-owned foreign currencies which are available to AID; drawdowns and utilizations of dollar and local currency loans; dollar and local currency trust funds; counterpart funds; employees' salaries, allowances and withholdings; and other funds accounts. Provides reports on the financial status of current programs and prepares periodic and special financial reports required by Mission management and AID/W. Establishes professional pre-validation techniques to ensure that obligations do not exceed available funds and that they meet legitimate program needs.

Assists in the development of internal procedures governing the formulation, preparation and review of requests for funds. Directs the Mission's entire budget process, including preparation of both the operating expense and technical program budgets, with responsibility for providing expert advice on project budgeting and for coordinating the preparation of the Mission's Annual Budget Submission. Ensures that approved operating and technical program project budgets are executed in accordance with agency policy and required accounting practice. Participates in the installation or revision of financial management systems and procedures, such as fixed amount reimbursement (FAR). Monitors and reports on the operation of the entire system and suggests methods of increasing effectiveness. Reviews proposed contracts for compliance with applicable laws, regulations and project or management requirements.

Advises host country officials on financial requirements of host country contracts. Monitors contract execution and reports on contract status, problems and needed amendments. Provides professional accounting advice on Mission operations. Participates in project committees to advise on financial requirements of project design and implementation such as financial feasibility, adequacy of project budgets, total project costs and financial reporting requirements. Conducts reviews of financial status of potential borrowers/grantees and their capability to implement projects.

At small AID Missions: Oversees the financial analysis process in addition to the major duties and responsibilities described above(See FSN-435 Series

standards for description of the financial analysis process.)

DESIRED QUALIFICATIONS:

EDUCATION: Possession of a university degree in accounting, finance or business administration or its equivalent (i.e., at least four full years) in type, level or responsibility, scope and thoroughness of difficult and responsible public or private accounting practice.

EXPERIENCE: From five to seven years of progressively responsible experience in public or private accounting when in possession of a university degree. When substituting experience for education an additional minimum of four years of very responsible and fully job related experience is required if the person is without a university degree. At least three years of this experience should have been with the Controller's Office of an AID Mission. (NOTE: When four years accounting experience is substituted for a university degree, the total experience requirement is nine to eleven years.)

LANGUAGE: Level 4 (fluent) English ability is usually required.

KNOWLEDGE: A thorough knowledge and understanding of professional accounting principles, theories, practices and terminology as well as the principles and accepted procedures of US and host country governmental and business financial accounting, budgeting and reporting is required. A thorough knowledge of laws, regulations and procedures associated with AID financial management is also required. Must also have a thorough understanding of AID project planning and implementation procedures and of AID organization and operations in general.

ABILITIES: A high level of analytical skill and sound judgement is required. Must be able to compile and present a great deal of detailed information in a concise and fully professional manner. Must be capable of supervising other accountants and other staff such as accounting technicians and of directing and coordinating the various elements of a complex accounting operation. Must be able to maintain effective working relations with American personnel in AID and other USG agencies at post and with high level officials of the host government, local banks and credit institutions, and local business organizations.

DISTINGUISHING FEATURES:

The majority of positions of Chief Accountants FSN-11 serve as the principal assistant for technical and operating program budgeting, accounting and reporting for an AID program of from \$25 to \$70 millions (i.e., are responsible for all Controller operations except financial analysis). The remainder serve as the principal FSN assistant to the Controller of an AID

Mission with a program of less than \$25 millions, in which case the employee is the alter ego of the Controller, with responsibility for directing all operations of the Controller's Office, including financial analysis. However, also found at this level are positions of Chief Accountants in AID Missions with large to very large programs who receive technical rather than policy supervision; who do not enjoy complete responsibility for all technical and operating program budgeting, accounting and reporting functions; or who provide financial advice on a restricted scale and are not considered recognized experts in their field. Primary reliance is placed on the judgement of employees at this level and their advice on financial matters is ordinarily followed as it relates to their area(s) of competence. The scope of advice provided by the Chief Accountant of a small program may be greater but the frequency and degree of complexity of financial problems may be less than in the case of a larger and more complex AID program. Thus, any decision regarding the grade of a Chief Accountant position must not be based on size alone but must fully consider all elements impacting degree of responsibility and extent of program complexity.

Supervision at this level is normally confined to policy guidance although Chief Accountants of large programs who receive some technical supervision are found in this level also. Typically, the supervisor may set priorities but within policy guidelines, employees are expected to be independently responsible for their assigned operations. Supervisory review consists of ensuring that work is accomplished in a timely manner and in accordance with AID policies. Employees may request supervisory review of special operations which appear to set precedents, run counter to policy, or to be of an uniquely complex nature.

There will be only one position of AID Chief Accountant in an AID Mission. Positions performing specialized professional accounting duties under the direction of the Chief Accountant are classifiable as AID Accountants FSN-430. Positions performing financial analysis functions for all or most of the time are classifiable as Financial Analysts FSN-435.

Positions performing several types of work requiring professional accounting background or a combination of professional accounting and accounting technician work should be classified after very careful study. As professional and paraprofessional work are combined in such positions, extreme care must be exercised to assure that professional work supporting use of this standard in such cases is indeed fully professional and occupies a significant amount of the employee's time. Anything less than this will require classification of such positions to the Accounting Technician or Voucher Examining Series at an appropriate grade level set by standards for such series in this FSN-400 Group.

Positions of Chief Accountant FSN-11 are supervisory in nature but their

classification to this level is not entirely dependent upon the supervision exercised. Classification to this level is based on the scope and complexity of the accounting systems required in support of typically small to medium AID technical programs, the degree of technical supervision received and the scope and level of responsibility for professional financial advice to the Controller and other mission management. It also involves the development and maintenance of contacts with senior to higher level host government and business officials.

Positions of Chief Accountants FSN-11 differ from those of Chief Accountants FSN-12 primarily in the size, scope and complexity of the accounting systems directed. At the FSN-12 level, programs are significantly larger, and involve a greater variety of activities and a greater number of financially complex projects, some of which are substantially more complex than usual.

This standard provides for Chief Accountant positions at the FSN-10 level although no separate grade level standard is provided. They serve as the principal professional assistant responsible for very small AID programs (less than \$10 millions). In such case, serves as the senior FSN assistant in the Controller's Office with supervisory responsibility over a small number of accounting technicians and clerical personnel.

For additional information relating to AID Chief Accountant positions, see FACTORS GOVERNING THE CLASSIFICATION OF AID CHIEF ACCOUNTANT POSITIONS, in this handbook.

FSN-430-11 SINGLE AGENCY POSITION CLASSIFICATION STANDARD

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|------------------|
| GROUP: | Financial Administration | SERIES: | Accountant (AID) |
| TITLE: | Accountant | LEVEL: | FSN-430-11 |

BASIC FUNCTION:

Performs professional accounting duties of broad scope and unusual complexity in planning, designing, analyzing, evaluating and coordinating the specialized accounting functions of one or more major segment(s) of the overall accounting system for AID technical programs. The dollar volume of

the area of accounting responsibility is typically equivalent to that of an FSN-11 Chief Accountant. May also perform the financial analysis function for the assigned segment(s).

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

Directs the operation of one or more major segment(s) of the accounting system of a large to a very large AID Mission with a varied and complex technical program, requiring correlation of the work of the segment(s) with the entire system, and entailing the application of professional accounting principles, theories and practices to the development of new systems, to the management of existing systems, and to the solution of novel and very difficult problems for which existing approaches and previous methods for solution are not adequate. Analyzes new and revised procedures and practices issued by AID/W, or Mission management which affect the assigned major segment(s) of the mission overall accounting and financial reporting systems. Considers the feasibility of new and revised directives, particularly with respect to their applicability from an operational standpoint. Participates in the development and modification of accounting systems to implement or facilitate new requirements in light of local conditions. Conducts a constant review and evaluation of internal accounting and control procedures for the area(s) of responsibility, providing technical guidance to Mission personnel on professional accounting requirements. Forecasts or reviews forecasts of obligations, sub-obligations and other related items through analysis and projection of pertinent statistical and cost factor data. Prepares or supervises preparation of both operating expense and project data. Prepares or supervises preparation of both operating expense and project budgets for the area(s) of responsibility, and monitors their execution. Reviews and analyses financial statements and supporting information submitted by prospective borrowers/grantees; advises on the adequacy of such financial data: advises as to the probable financial capability of the prospective borrower/grantee to implement proposed loans or grants. Participates substantially in the financial planning and development of Mission technical program activities as they relate to assigned major segment(s). Reviews and advises on the financial management aspects of Capital Assistance papers, agreements and related implementation letters.

May write Financial Analysis sections of papers and perform other financial analysis work relating to assigned segment(s).

In connection with area(s) of accounting responsibility, consults with host country officials to explain US Government and AID fiscal procedures and requirements affecting host country activities; provides assistance and guidance to host country institutions regarding accounting and financial reporting requirements of projects; supplies and interprets fiscal data from

Mission records when necessary; trains host country participating institutions' financial management staffs in those required accounting systems and procedures.

DESIRED QUALIFICATIONS:

EDUCATION: Possession of a university degree in accounting, finance or business administration or its equivalent (i.e., at least four full years) in type, level of responsibility, scope and thoroughness of difficult and responsible public or private accounting practice.

EXPERIENCE: From five to seven years of progressively responsible experience in public or private accounting when in possession of a university degree. When substituting experience for education, an additional minimum of four years of very responsible and fully job related experience is required if the person is without a university degree. At least three years of this experience should have been with an AID Mission. (NOTE: When four years accounting experience is substituted for a university degree, the total experience requirement is nine to eleven years.)

LANGUAGE: Level 4 (fluent) English ability is usually required.

KNOWLEDGE: A thorough knowledge and understanding of professional accounting principles, theories, practices and terminology as well as the principles and accepted procedures of US and host country governmental and business financial accounting, budgeting and reporting is required. A thorough knowledge of laws, regulations and procedures associated with AID financial management is also required. Must also thoroughly understand AID project planning and implementation procedures and AID organization and operations in general.

ABILITIES: A high level of analytical ability and sound judgement is required. Must be able to compile and present a great deal of detailed information in a concise and fully professional manner. Must be capable of supervising other accountants and such other staff as accounting technicians and of directing and coordinating the various elements of a complex accounting operation. Must be able to maintain effective working relations with American personnel in AID and other USG agencies at post and with high level officials of the host government, local banks and credit institutions, and local business organizations.

DISTINGUISHING FEATURES:

Positions of Professional Accountant FSN-11 are those of fully qualified professionals who supervise and/or personally perform very responsible and complex professional accounting work relating to at least one major segment

of AID technical programs but who do not function as Chief Accountant. Positions at this level are typically found in an AID Mission with a large to very large program requiring accounting systems of such broad scope and unusual complexity as to necessitate major segmentation. Typical of this level is a professional Accountant responsible for all project accounting for a large to very large AID program or a professional Accountant directing all loan accounting and financial analysis for an AID program with a very substantial loan component.

Professional Accountants FSN-11 work under the general supervision of an FSN Chief Accountant or an American Accountant. The supervisor makes special assignments and furnishes advice on handling unusual features but normal aspects of the area of responsibility are accomplished without technical review. Guidance is normally restricted to policy questions and work priorities. Heavy reliance is placed on financial advice provided by Accountants FSN-11 regarding accounting systems and operations in their assigned major segment(s). They are considered the accounting experts for their program specialization(s). Typical of advice provided by positions at this level is that given the Mission project committees and project managers in designing new projects to minimize anticipated financial problems with host country officials are frequent and require an ability to explain financial requirements, problems and proposed solutions clearly and convincingly.

Accountants at this level usually supervise a small number of subordinates but classification is not dependent on supervision over others. Supervision of larger numbers of accounting personnel may be a strengthening factor but would not serve as the basis for FSN-12 which is limited to Chief Accountant positions.

Positions of Chief Accountants FSN-12 involve operations of greater scope, i.e., responsibility for total accounting systems rather than one or more major segments. This is also true of Chief Accountants FSN-11. However, the greater breath of responsibility of a Chief Accountant FSN-11 for entire programs of small to medium missions is matched in this type of FSN-11 Accountant position by responsibility for at least one major segment of technical programs of a large to very large mission, the total scope of responsibility being typically equivalent in dollar volume to that of an FSN-11 Chief Accountant.

Professional Accountants FSN-11 may also perform financial analysis as one part of their total major segment(s) responsibility. However, positions in which financial analysis is the sole or predominant function are classified as Financial Analysts FSN-435 Series.

Positions of Accountant FSN-10 differ from FSN-11 level positions in that the FSN-10 area of assignment is more limited in size and scope and involves

fewer innovations or complex financial problems. In addition, the work of FSN-10 positions is subjected to examination for technical adequacy and conformance to good accounting practices which is not the case for FSN-11 positions. Advice provided by Accountants FSN-10 is likely to be confined to the technical aspects of accounting systems rather than the relation of the accounting system(s) involved to broader questions of Mission management or project feasibility and design.

Positions performing several types of work requiring professional accounting background or a combination of professional accounting and accounting technician work should be classified after very careful study. As professional and paraprofessional work are combined in such positions, extreme care must be exercised to assure that professional work supporting use of this standard in such cases is indeed fully professional and occupies a significant amount of the employee's time. Anything less than this will require classification of such positions to the Accounting Technician or Voucher Examiner.

FSN-430-10 SINGLE AGENCY POSITION CLASSIFICATION STANDARD

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|------------------|
| GROUP: | Financial Administration | SERIES: | Accountant (AID) |
| TITLE: | Accountant | LEVEL: | FSN-430-10 |

BASIC FUNCTION:

Performs professional accounting duties of moderate scope and complexity in planning, designing, analyzing, evaluating and coordinating assigned segment(s) or specialized accounting functions(s) relating to the overall accounting system for AID technical programs. May also perform financial analysis work in the area of responsibility.

MAJOR DUTIES AND RESPONSIBILITIES:

Directs the operation of one or more segment(s) of the accounting system of an AID Mission, requiring correlation of the work of the assigned segment(s) or specialized function(s) with the entire system and entailing the application of professional accounting principles, theories and practices to the

modification of existing practices or the solution of financial procedures and practices issued by AID/W or Mission management as they affect the assigned participates in the development of new or modification of existing procedures to meet new and revised requirements. Directs the establishment and maintenance of specialized Mission allotment ledgers, project accounting records, accrued expenditure records, disbursement controls, and property records. Ensures the accuracy and completeness of fiscal records and reports for which responsible.

Provides Mission personnel with information and advice relating to reservation and obligation of funds, salary and allowance payments, processing of program documents and various foreign and local charges. Periodically reviews the status of obligated funds and recommends deobligation of funds determined to be in excess of requirements. Participates in the establishment or modification of internal procedures governing the formulation, preparation and review of Mission requests for program and operating funds as they relate to area(s) of assignment. Supplies required fiscal data for budget formulation and ensures their accuracy by forecasting or reviewing forecasts of costs and obligations through analysis and projection of pertinent fiscal and cost factor information.

On basis of cost analyses recommends means of reducing costs and expenses. In connection with technical project development and implementation, reviews prospective borrower/grantee accounting systems to determine if they are adequate to safeguard US funds and to ensure accurate reporting and subsequent audit; advises on methods of dollar financing and local currency budgeting; provides guidance on financial reporting requirements to be incorporated in loan and grant agreements to satisfy US Government and AID laws, regulations and policies; consults with AID and host country officials to explain US Government and AID fiscal procedures and requirements affecting management and project activities. Reviews personal and institutional contracts to determine compliance with laws, regulations and management or project objectives. Monitors host country financial implementation of specific projects; provides advice and assistance to host country officials in meeting project financial requirements. Supervises subordinate accounting technician, voucher examiner and/or clerical personnel required in operating specialized segments of accounting system.

DESIRED QUALIFICATIONS:

EDUCATION: Possession of a university degree in accounting, finance or business administration or its equivalent (i.e., at least four full years) in type, level of responsibility, scope and thoroughness of difficult and responsible public or private accounting practice.

EXPERIENCE: From four to six years of progressively responsible experience in professional accounting or auditing when in possession of a university degree. When substituting experience for education, an additional minimum of four years of experience is required if the person is without a university degree. At least two years of this experience should have been with an AID Mission. (NOTE: When three years accounting experience is substituted for a university degree, the total experience requirement is eight to ten years.)

LANGUAGE: Level 4 (fluent) English ability is usually required.

KNOWLEDGE: A thorough knowledge and understanding of professional accounting principles, theories, practices and terminology and a thorough knowledge of laws, regulations and procedures governing AID financial management is required. Must understand AID organization and operations and be familiar with AID project policies and processes.

ABILITIES: Must be able to analyze accounting processes and identify practices and procedures which require correction or modification. Must be able to formulate recommendations for maintaining specialized segments of accounting systems in a high state of efficiency. Must be able to communicate effectively with non-accounting personnel in explaining accounting requirements and potentials. Must have supervisory skills.

DISTINGUISHING FEATURES:

Positions of Accountant FSN-10 are those responsible for the operation of important segment(s) or major specialized accounting function(s) of an AID Mission's accounting system but such area(s) of assignment is/are less complex and more limited in scope than the similar type of responsibility found in positions of Accountant FSN-11. A typical FSN-10 is an Accountant position responsible for all accounting, reporting and financial analysis required for several grant and loan activities (such as sector loans, research grants, P.L. 480 Title II and institutional development grants to private voluntary organizations) at a mission with a less substantial volume in this component. Also typical of the FSN-10 level is an Accountant in a large to very large AID accounting program who is responsible for studying the existing technical program budget, accounting and reporting systems, identifying technical areas or processes which could be made simpler or improved, and devising proposed new and more effective technical methods of operating such systems for the more effective accomplishment of accounting objectives serving as a type of in-house auditor, so to speak.

Accountants FSN-10 normally work under the supervision of an FSN Chief Accountant or an American Accountant or a higher grade Accountant who is available to provide advice and assistance as required. Completed work is reviewed for professional adequacy, compliance with instructions, and

general quality levels. However, positions at this level reflect professional requirements and incumbents are, therefore, expected to perform in a professional manner with considerable independence and responsibility in their area(s) of assignment.

Accountants FSN-10 typically supervise a small number of subordinate personnel but supervision over others is not a requirement for classification to this level. Supervision of a larger numbers of accounting personnel may be a strengthening factor but is not to be used as the sole basis for reclassifying an FSN-10 to FSN-11. Accountants FSN-11 involve a greater breadth of responsibility and have a more complex area of assignment than is characteristic of Accountants, FSN-10, and the supervision received by FSN-11's is less focused on technical adequacy than on conformance to AID policies.

Accountants FSN-10 represent the lowest level of fully operating professional positions. Below this level are entrance level positions for professional accounting personnel who are in a training status or semiprofessional positions occupied by employees who have acquired (through extensive but specialized experience) the ability to function at a paraprofessional level in a narrow but are incapable of fully satisfactory performance in the professional area of AID program accounting.

Positions performing several types of work requiring professional accounting background or a combination of professional accounting and accounting technician work should be classified after very careful study. As professional and paraprofessional work are combined in such positions, extreme care must be exercised to assure that professional work supporting use of this standard in such cases is indeed fully professional and occupies a significant amount of the employee's time. Anything less than this will require classification of such positions to the Accounting Technician or Voucher Examining Series at an appropriate grade level set by standards for such series in this FSN-400 Group.

FSN-431 AUDITOR (AID) SERIES SINGLE AGENCY POSITION CLASSIFICATION STANDARDS INTRODUCTION

(TL:FSNH-21; 05-04-1994)

1. Series Definition

This Series includes positions of Auditor (AID) in a regional office of the AID Office of the Inspector General for Audit. Auditor (AID) positions are

involved in the professional audit of the Controller, program, management operations of AID missions. Audit objectives are to determine the overall adequacy of AID accounting and program systems and procedures, to assess the performance reliability and financial integrity of segments of systems and of systems as a whole, and to develop comprehensive reports of audit findings and recommendations.

2. Single Agency Standards

This series is composed of Single Agency Standards covering FSN positions at AID Regional Inspector General (RIG) offices located at overseas posts. They may not be used to classify non-AID FSN positions. For additional guidance on the use of Single Agency Standards see the FSN-400 Financial Administration Group introductory material.

3. Series Coverage

This series provides for the following official titles and grades:

| | |
|---------------|------------|
| Auditor (AID) | FSN-431-12 |
| Auditor (AID) | FSN-431-11 |
| Auditor (AID) | FSN-431-10 |
| Auditor (AID) | FSN-431-09 |

There are no specific standards developed for these grade levels. Guidelines for classifying Auditor positions to the FSN-10 and FSN-9 levels are provided in Section 6 of this Introduction.

4. Exclusions

This series does not include positions the duties of which:

- A. Primarily consist of work requiring knowledge and application of professional accounting principles and theory in the design, development, installation, and operation of AID technical program/project accounting data and reports. These types of positions are included in the Accountant (AID) Series, FSN-430.
- B. Primarily consist of work requiring knowledge and application of civil and criminal investigative techniques, policies, and procedures. These types of positions, frequently found at offices of the AID Regional Inspector General for Investigations, are not currently covered by interagency approved Foreign Service National Classification standards and must be classified in Washington.

5. General Occupational Information

Audits are conducted to determine compliance with applicable law and regulation, financial viability and integrity, efficiency and economy of operations, and effectiveness in achieving objectives.

The normal method of operation is for an Auditor-In-Charge to arrive at the audit site (AID mission, AID contractor or grantee, etc.) to complete all preliminary work, to be joined by the remaining team members for the data-gathering phase, for one team member to proceed to the next audit site (to begin preparation for the next audit as the Auditor-In-Charge), for the current Auditor-In-Charge to coordinate preparation of the audit report, and to then participate in the data-gathering phase of the next audit. This assignment, working interchangeably with, and equivalent to, US direct-hire auditors, represents the primary FSN-12 work situation recognized in this Series.

Supervisory positions are not typical of this Series. When truly supervisory positions do occur they are titled Supervisory Auditor (AID) and evaluated by application of 3 FAH 2 H-454.2 for classification of supervisory positions. NOTE: No Auditor (AID) position will be classified to FSN-13 solely on the basis of supervisory responsibility.

6. Special Classification Instructions

A. Auditor (AID), FSN-431-12 Positions

Posts do not have the authority to classify positions as Auditor (AID), FSN-431-12. The classification of positions to this level requires specific approval from AID/Washington, PRM/PM/PCF/PMC and State, PER/FSN/PCM. Requests for classification to the FSN-12 level must include a certified current position description, an analysis and certified current position description, an analysis and evaluation worksheet indicating how the position meets the standards for the FSN-12 level, an organization chart, a staffing pattern, and any other documents which provide information about the assigned duties.

B. FSN-9 and 10 Auditor (AID) Positions

Separate, extensive standards are not provided for Auditor (AID) positions at the FSN-9 and 10 levels. Normally, positions established at these levels are for developmental and trainee purposes which provide successful employees with a career progression to more senior levels. The following guidelines should be used to determine the grade levels for developmental Auditor positions or those positions assigned auditor functions which do not meet the criteria set forth in the FSN-431-11 standards.

Auditor (AID), FSN-431-9

FSN-431-9 level positions are only established for developmental/trainee purposes as part of a career ladder leading to more senior levels. Given the complexity of the audit function and staffing limitations, posts should not establish developmental/trainee levels below FSN-9. Candidates who do not meet the education, experience, and other qualification requirements for the FSN-9 level should not be considered for employment in this function.

At this level assignments are made to provide the incumbent with a good working knowledge of AID policies and programs, legal and regulatory requirements and limitations, procedures, etc., and/or a good working knowledge of the audit profession's requirements, procedures, techniques, etc. The work is moderately complex in nature and is usually performed with the incumbent assisting in a more senior Auditor who provided close and continuing guidance. Although this is a developmental level the incumbent is expected to work independently in areas of demonstrated competence. The superior assures that completed work is accurate and in compliance with all requirements.

Auditor (AID), FSN-431-10

At this level positions are normally established as part of a career ladder leading to more senior Auditor levels. They may, however, be established as a continuing full performance level in Regional Inspector General offices where a sufficient quantity of professional level audit work exists which is of a less complex nature than that described in the FSN-431-11 standard.

At this level positions required incumbents to have demonstrated a good working knowledge of both AID and the professional audit function. The work involves less complex audits than that described at the FSN-11 level or assisting more senior US and FSN Auditors by performing limited segments of more complex audits. The incumbent is expected to perform the work independently according to policies, previous training, and generally accepted practices. The superior reviews the completed work for general overall soundness and conformity to policy and requirements.

Desired Minimum Qualifications:

Desired minimum qualifications for the FSN-9 and 10 levels are similar to those established for the FSN-11 level, particularly with regard to the education and language requirements which are the same for all levels. The primary difference involves the years of experience and the depth of the knowledge, skills, and abilities needed by a candidate to perform the work successfully.

EXPERIENCE: At the FSN-10 level positions typically require four to six years of progressively responsible experience in professional level accounting and/or auditing work. At least one year of this experience should have been with an AID organization.

At the FSN-9 level, three to four years of professional level accounting and/or auditing work is normally required. No previous AID work experience is required, although it is highly desirable.

KNOWLEDGE, SKILLS AND ABILITIES: At the FSN-10 level positions require a good working knowledge of (1) programs, requirements, procedures, etc. and (2) audit policies, techniques, and procedures; good working interpersonal skills; and the ability to communicate effectively both orally and in writing.

At the FSN-9 level positions require sound professional knowledge of accounting or related professions; good interpersonal skills; and the ability to communicate effectively both orally and in writing. Must demonstrate high potential to quickly develop the qualifications needed to perform the higher-level audit work successfully.

FSN-431-12 SINGLE AGENCY POSITION CLASSIFICATION STANDARD

(TL:FSNH-21; 05-04-1994)

| | | | |
|---------------|--------------------------|----------------|--------------|
| GROUP: | Financial Administration | SERIES: | Auditor(AID) |
| TITLE: | Auditor (AID) | GRADE: | FSN-431-12 |

BASIC FUNCTION:

Serves as a senior Auditor (AID) on a three-member audit team responsible for audits conducted by the AID Regional Inspector General. On a rotating and regularly recurring basis, serves as Auditor-In-Charge in the conduct of audits of AID financial, program, and management activities.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES:

As an Auditor (AID) and Auditor-In-Charge, surveys entities to be audited to determine aspects most appearing to require audit and the possible breadth

and depth of the audit. Develops audit program and plans and schedules elements to be examined and reviews or determines precise steps to be followed in conducting audit. Applies an expert knowledge of laws, regulations, and procedures applicable to the review of specific program and project activities, contractual provisions, reports, and other relevant material.

Provides direction and oversight to, and participates with, team members in the collection and verification of data relative to financial transactions, programming and planning, procurement, practices, inventory control, project implementation and monitoring, and other aspects of the audited organization's management and operations.

Analyzes data collected to determine whether applicable laws, regulations, and program requirements are complied with; whether resources are properly utilized; whether accounting and control systems are adequate and financial reports are accurate and timely; whether the audited organization is efficiently managed and is achieving stated and/or assigned objectives; and , the effectiveness of other aspects of organization and operation. Contacts personnel at all levels of the AID organization, AID contractors and grantees, the host government, and other related public and private entities to obtain and verify often sensitive information. Prepares and/or coordinates preparation of work papers and supporting documentary evidence. Reviews supporting work papers and edits, revises, and/or prepares draft reports containing broad audit findings, conclusions, and specific recommendations. Confers with senior AID officials to discuss audit findings and recommendations. Evaluates appropriateness of corrective actions proposed by audited entities.

DESIRED MINIMUM QUALIFICATIONS

EDUCATION: Possession of a bachelor's degree or the host country equivalent in accounting, finance, computer science, or business administration is required. Completion of one or more years of postgraduate study is highly desirable. Possession of the host-country equivalent of a CPA is also desirable.

EXPERIENCE: From six to eight years of progressively responsible experience in professional level accounting or auditing is normally required. At least three years of this experience should have been with an AID organization.

LANGUAGE: Level 4 (fluent) English proficiency is required.

KNOWLEDGE: An expert knowledge and understanding of 1) professional auditing standards, principles theories, practices, and terminology; 2) the

principles and accepted practices of governmental and business accounting; and 3) applicable US laws and AID financial regulations and procedures is required. A thorough knowledge of host-country requirements vis-a-vis AID development activities and AID programs, goals, objectives, organizations, and operations is required.

ABILITIES: Work requires keen analytical ability, originality of ideas, creative thinking, and the exercise of sound, independent judgement. Work requires the ability to rapidly assimilate and assess difficult and often conflicting materials, and to identify relevant information, and to apply professional acumen to the evaluation of the audit implications of relevant data. Work requires skill in the preparation and presentation of complete, factual, and complex analytical audit reports and recommendations in a clear and concise manner. Written audit reports are disseminated widely throughout AID and must be prepared according to generally accepted government auditing standards, presenting facts in an accurate, convincing, and objective manner. Writing skills encompass critical analysis of management comments on audit issues and the preparation of audit progress reports, cables, and other forms of correspondence. Interpersonal skills are required in the establishment and maintenance of an extensive range of contacts with senior officials of AID, the host government, contractors, etc., regarding extremely sensitive matters during the audit process and in presenting and supporting recommendations. Superior presentation skills are required to conduct entrance and exit conferences with contractors, grantees, host-government officials, and others, often in adversarial or hostile situations. Composure and self-control are required in situations of acute questioning, both to gather information and to articulate the US government position on critical audit issues.

DISTINGUISHING FEATURES

The Auditor (AID), FSN-12 is regularly assigned, on a rotating basis, to serve as the Auditor-In-Charge of an audit team that is normally composed of three Auditors (US or FSN). The audit team works under the supervision of a US direct-hire Supervisory Auditor (Audit Manager) who schedules and assigns audits, appoints the Auditor-In-Charge for specific audits, and reviews and approves draft reports of audit findings, conclusions, and recommendations. This assignment, working interchangeably with, and equivalent to, US direct-hire auditors, represents the primary FSN-12 work situation recognized in this Series. The auditor (AID) at this level will receive general guidance and consultative assistance from the Audit Manager on assignment objectives, scope of examination, and audit approach. The FSN-12 expert is responsible for applying the guidance and assistance received in executing the assignment in conformity with generally accepted auditing standards. Positions working under closer supervision or with closer review

than that described at this level and those which include participation as full members of an audit team but which do not include assignment, on a rotating basis for a substantial amount of time, to serve as the Auditor-In-Charge of such a team, do not warrant allocation to this level. This position is not supervisory. However, the Auditor (AID), FSN-12 inherently includes directing the work of other and the exercise of leadership on a regular and recurring basis.

SUPPLEMENTAL NOTE:

Posts do not have authority to classify Auditor (AID) positions to the FSN - 431-12 level without prior Washington approval. If a position appears to meet the requirements set forth in this standard please see Section 6 in the Introduction to this Series for guidance.

FSN-431-11 SINGLE AGENCY POSITION CLASSIFICATION STANDARD

(TL:FSNH-21; 05-04-1994)

| | | | |
|---------------|--------------------------|----------------|---------------|
| GROUP: | Financial Administration | SERIES: | Auditor (AID) |
| TITLE: | Auditor (AID) | GRADE: | FSN-431-11 |

BASIC FUNCTION:

Serves as an Auditor (AID) with responsibility for conducting assigned audits of AID financial, program, and management activities. (May participate as a full member of an audit team, but will not serve as the Auditor-In-Charge.)

MAJOR DUTIES AND RESPONSIBILITIES:

As an Auditor (AID), receives audit assignments with general instructions regarding the scope of the audit, the level of detail required, a discussion of anticipated problem areas, and the time allotted for accomplishing the audit or a limited phase of the audit. Plans and schedules specific elements to be examined and determine precise steps to be followed in conducting audit. Utilized a thorough knowledge of applicable laws, regulations, and procedures in the review of specific program and project documentation, contractual provisions, reports, and other relevant material.

Verifies data relative to financial transactions, programming and planning, procurement practices, inventory control, project implementation and monitoring, and other aspects of the audited entity's organization and operations.

Analyzes data collected to determine that applicable laws, regulations, and program requirements are adhered to and met; that resources are properly utilized; and that accounting and control systems are adequate and financial reports are accurate and timely. Contacts mid-to high-level officials of the AID organization, the AID contractor or grantee, the host government, and other related public and private entities to obtain and verify information. Prepares work papers and supporting documentary evidence and submits written reports to superiors for approval and/or inclusion in broader reports of audit findings.

DESIRED MINIMUM QUALIFICATIONS:

EDUCATION: Possession of a bachelor's degree or the host country equivalent in accounting, finance, computer science, or business administration is required. Completion of some postgraduate study is highly desirable. Possession of the host-country equivalent of a CPA is also desirable.

EXPERIENCE: From five to seven years of progressively responsible experience in professional level accounting or auditing is normally required. At least two years of this experience should have been with an AID organization.

LANGUAGE: Level 4 (fluent) English proficiency is required.

KNOWLEDGE: A thorough and in depth knowledge and understanding of professional auditing standards, theories, practices, and terminology, and of the principles and accepted practices of governmental and business accounting is required. A thorough knowledge of applicable US laws and host country requirements and of AID programs, goals, and objectives. Must be thoroughly familiar with AID financial regulations and procedures in particular and AID organization and operations in general.

ABILITIES AND SKILLS: Work requires ability to analyze factual data and to apply creative thinking and sound independent judgement. Work requires the ability to assimilate and assess difficult and often conflicting materials while recognizing relevant information, and the ability to evaluate the audit implications of relevant data. Skill is required in the establishment and maintenance of important contacts with mid-to high-level officials of AID, the host government, contractors, etc. regarding sensitive matters during the audit process and in presenting and supporting recommendations. Work

requires the ability to prepare written reports summarizing audit results, audit progress reports, cables, and other forms of correspondence. Work requires the skill in the presentation of audit findings in various forums, including AID/Washington, contractor and/or grantee offices, and to host-government officials.

DISTINGUISHING FEATURES:

The Auditor (AID), FSN-11 regularly conducts audits of AID financial, program, and management activities under the direction of a US direct-hire Audit Manager, or a US direct-hire Auditor or a higher-level FSN Auditor (AID) serving as an Auditor-In-Charge regarding the audit work to be accomplished. Reliance, however, is placed on the judgement of the FSN-11 Auditor (AID) in devising specific audit approaches, in assessing the relative significance of audit findings, and in developing support for conclusions and recommendations. Work at the FSN-11 level is reviewed to determine completeness and accuracy of reporting, adequacy of supporting documentation, and accomplishment of audit objectives. Work at the FSN-11 level is subject to review by the Auditor-In-Charge to ensure completeness and accuracy of reporting, adequacy of supporting documentation, and accomplishment of audit objectives. Work is reviewed, edited, and amended, as required, prior to finalizing the report or before including the work in larger audit reports. The FSN-11 Auditor (AID) is expected to participate in presenting and supporting audit findings and recommendations to AID and other officials. This position is not supervisory.

In contrast to the FSN-12 Auditor (AID) positions which are regularly assigned responsibility as the Auditor-In-Charge of a three-member audit team; the FSN-11 Auditor (AID) is assigned limited leader responsibilities only in controlled instances, and such an assignment would not include designation as an Auditor-In-Charge. While considerable reliance is placed on the professional knowledge and skill of the FSN-12 Auditor (AID), work products receive a more thorough and critical review than at the FSN-12 level.

FSN-435 AID FINANCIAL ANALYST SERIES SINGLE AGENCY STANDARD

(TL:FSNH-21; 05-04-1994)

This series includes positions in the Controller's office of an AID Mission which are involved in an ongoing process of analyzing and advising on the financial aspects of developing, implementing and evaluating AID projects.

Positions in this series differ from AID Accountant positions in the FSN-430 Series in that the latter design, develop, install, operate or inspect specific accounting systems and examine, analyze and interpret specific accounting data and reports. Financial Analysts, on the other hand, are concerned with the financial capabilities and effectiveness of all participants and of all systems and operations involved in AID technical programs and projects in general.

The official title for positions in this series is AID Financial Analyst (AID). Only one grade level in this Series is AID Financial Analyst (AID). Only one grade level (FSN-11) is described for this series.

FSN-435-11 SINGLE AGENCY POSITION CLASSIFICATION STANDARD

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|-------------------------|
| GROUP: | Financial Administration | SERIES: | Financial Analyst (AID) |
| TITLE: | Financial Analyst (AID) | GRADE: | FSN-435-11 |

BASIC FUNCTION:

Analyzes and advises on (1) the complex financial aspects of developing, implementing and evaluating AID projects, a substantial number of which are large and complicated; and (2) the various aspects of the internal operations of a larger and more complex AID Mission. May also advise on the steps to be taken to implement audit findings and recommendations at such an AID mission.

MAJOR DUTIES AND RESPONSIBILITIES:

Provides financial advice on the development, implementation and evaluation of AID-financed projects and regarding various aspects of all internal operations relating to AID technical programs. Analyses and makes recommendations on the general financial feasibility of projects, adequacy of project dollar and local currency budgets, alternative sources of financing, total costs over life of project and project financial reporting requirements. For income-producing projects, analyses revenues to be generated and other projected earnings and establishes financial rates of return. Conducts

financial reviews of prospective borrowers/grantees to determine the adequacy of their accounting systems and internal controls, their financial status and their financial and institutional capability to implement loans or grants. Explains financial aspects of projects to borrowers/ grantees and advises and assists them to take necessary measures to meet projects' financial requirements. Prepares financial analysis sections of project papers, agreements, implementation letters and other project documentation.

Reviews and comments on financial information submitted by approved implementing institutions in fulfillment of conditions precedent to disbursement of project funds or in compliance with periodic reporting requirements. Monitors financial progress during life of project to identify any deficiencies, to determine if earlier deficiencies have been corrected and to resolve any financial difficulties revealed by project evaluation teams. Makes field trips with project officers to examine project accounts for accuracy and propriety of expenditures. Serves as a member of project evaluation teams to determine if movement of project funds matches physical progress of project. Recommends changes to correct deficiencies or improve implementation.

Develops cost factors and long range expenditure projections for inclusion in Mission's Congressional Presentation and Annual Budget Submission. Prepares projected obligations and project implementation plans for submission to AID/w. Assists in clearing audit recommendations by solving financial and related problems and preparing supporting documentation for Auditor General. Has senior to higher level contacts with host country government and business officials as a natural process of the responsible financial analysis role.

DESIRED QUALIFICATIONS:

EDUCATION: Possession of a university degree in accounting, finance or business administration, or its equivalent (i.e., at least 4 years) in type, level of responsibility, scope and thoroughness in difficult and responsible public or private business management or accounting practice.

EXPERIENCE: From five to seven years of progressively responsible experience in professional accounting, or auditing, or financially-oriented business management. At least three years of this experience should have been with AIR. (NOTE: when 4 years business management or accounting experience is substituted for a university degree, the total experience requirement is nine to eleven years.)

LANGUAGE: Level IV English ability (fluent) is required. Skill in writing English is particularly important.

KNOWLEDGE: A thorough knowledge and understanding of professional accounting principles, theories, practices and terminology as well as the principles and accepted practices of governmental and business financial accounting, budgeting and reporting is required. A thorough knowledge of laws, regulations and procedures associated with AID financial management is also required. A thorough knowledge of how AID projects are designed, developed, implemented and evaluated is essential.

ABILITIES: Must have an unusual ability to detect the financial strengths and weaknesses of projects. Must be able to make independent judgments on institutional capabilities and the adequacy of accounting systems and controls. Must be able to develop and maintain contacts with high level officials of host country institutions selected to implement projects. Must be able to collect and present facts and recommendations in a clear, concise manner, both orally and in writing.

DISTINGUISHING FEATURES:

Positions of Financial Analyst FSN-11 are non-supervisory in nature although they may occasionally supervise a lower grade Financial Analyst who assists on particularly broad or time-consuming assignments. Such supervision is not, in itself, a basis for allocation to FSN-11.

Positions of Financial Analyst FSN-11 perform the full range of financial analysis and review in an AID Mission. They may work in all program areas or, in a large to very large Mission, may be assigned responsibility for several specific large and complex program areas. Supervision over Financial Analysts at this level is normally restricted to initial guidance on any aspects of the assignment considered particularly important and any special financial techniques to be employed in conducting the analysis. Employees at this level are expected to organize and carry out assigned work and to formulate conclusions and recommendations independently. There is heavy reliance placed on the judgment of Financial Analysts FSN-11 in providing advice on the financial aspects of project development and management and on determination of the financial status and capability of project implementing institutions. Advice and recommendations are reviewed but rarely challenged or changed on technical grounds. At this level Financial Analysts deal with senior to higher level officials of the host government and of public and private financial institutions. They must be able to obtain and analyze a variety of privileged information from such officials and assess its relative reliability and value.

Most AID Financial Analyst positions involve work which does not exceed FSN-11 level of scope, complexity and responsibility. However, the rare FSN-11 positions may exist such as at a very large mission with an unusual diversity of exceptionally complex projects. Financial Analysts FSN-11

independently conduct the full range of difficult and responsible financial analyses and reviews and prepare written reports of their findings and recommendations. Financial Analysts FSN-12 do this also but in addition they are required on a regular basis to "conceptualize the work to be done by exercising a notable degree of judgment to identify and analyze in depth the most important aspects of each assignment, the basic approach to be taken and the specific financial techniques to be applied to best achieve the stated objectives in an AID Mission of the largest size. At the FSN-11 level such conceptualization is normally supplied by the supervisor; at the FSN-12 level the Financial Analyst is expected to perform this function himself, free of a supervisor. Financial Analysts FSN-12 also play a more important role in assisting host country institutions to meet financial systems requirements and to resolve financial management problems affecting project design, implementation, and administration.

Financial Analysts FSN-10 differ from Financial Analysts FSN-11 in that they perform moderately difficult and less broad and responsible -financial analyses and reviews or assist a higher grade Financial Analyst by analyzing and reviewing segments of a large and complex assignment. Specific instructions are given when work is assigned and technical assistance is available while work is in progress. Work results are reviewed for conformance to good financial management practice and to the instructions given at the time of work assignment. Financial Analysts FSN-10 may be professionals who are not yet experienced enough to be assigned the full range of FSN-11 financial analysis and review.

Some positions may perform financial analysis functions in combination with professional accounting functions. Such positions are classifiable as professional Accountants FSN-430 Series unless the financial analysis functions are so predominant that a fully professional accounting background is not absolutely required.

FSN-440 DISBURSING SERIES (STATE) SINGLE AGENCY POSITION CLASSIFICATION STANDARDS INTRODUCTION

(TL:FSNH-21; 05-04-1994)

1. Series Definition

This series includes all classes of positions the duties of which are to supervise or to perform work involved with:

- (A) The disbursement of funds in US and local currencies by check and

electronic fund transfers (EFT)

- (B) The control of depository accounts including checking, time deposits, and excess foreign currency;
- (C) The technical monitoring or supervision of the cashiering function;
- (D) The management of cash and cash flow for all serviced posts; and
- (E) The control of check stock inventory and usage for all serviced posts.

2. Series Coverage

The Disbursing Series provides for the following kinds of positions:

| | |
|--|------------|
| *Supervisory Disbursing Specialist (FMC) | FSN-440-10 |
| Cashier Monitor (RAMC) | FSN-440-9 |
| Disbursing Assistant (FMC) | FSN-440-9 |
| Disbursing Assistant (RAMC) | FSN-440-8 |
| Disbursing Assistant (FMC) | FSN-440-8 |
| Disbursing Assistant (RAMC) | FSN-440-7 |
| Disbursing Assistant (FMC) | FSN-440-7 |

* This is a single agency position and may only be used in FMCs. There is no specific published standard for this position, instead refer to Section 5 below for classification guidance.

All other positions are covered by single agency standards which may only be used to classify positions assigned to the indicated organization.

3. Series Exclusions

- A. Excluded from this series are professional positions at a RAMC concerned with purchase of multiple currencies from the international money market place on a competitive basis for a number of posts in a region. Such professional positions: use an intensive and extensive knowledge of international money market conditions relative to value of various currencies at given times including projected trends; assess currency needs of posts served by review of currency requests/reports and other factors affecting

currency usage; assess effect of various posts' currency position due to loan repayments by different countries in connection with different programs (many such loans have differing conditions that control use of particular currencies); and analyze both cash flow and float among posts supported as a basis to determine the amount of currency to purchase for posts. Such positions also arrange for transfer of funds to posts' banking institutions. Since the primary purpose of these positions is to buy currency as opposed to making disbursements, they are excluded from classification to this series and should instead be referred to the appropriate bureau and to PER/FSN/PCM for classification determination.

- B. Positions concerned with the receipt, disbursement, examination, deposit, custody, or other processing of cash and cash items, requiring direct handling of such items and application of the knowledge of negotiability of cash instruments, or supporting documentation, and of the cash accountability control methods and cash processing procedures of the State Department, Treasury Department, and other US agencies using the cashier and subcashier facilities of posts. Such positions are classified in the Cashier Series, FSN-415.
- C. Positions examining the accuracy, legality, compliance with regulations, and justification of vouchers, invoices, claims, and other requests for payment for goods and services, and for reimbursement of expenditures for allowable medical or hospitalization costs or allowances, travel, and transportation. Such positions are classified in the Voucher Examining Series, FSN-420.
- D. Positions validating accounting transactions, coding accounting documents, posting accounting transactions to ledgers, registers, journals or other books of entry, inspecting accounts and records, adjusting entries, computations and balances, compiling summaries, statements and reports, and doing other work related primarily to the maintenance of appropriation/allotment accounts and accounting data. Such positions are classified in the Accounting Technician Series, FSN-410.
- E. Positions determining and computing employee's pay, allowances, benefits, leave and other total compensation-related entitlements.
- F. Positions performing machine processing of disbursing, accounting, or pay transactions by keyboard entry of data for computer input, requiring primarily knowledge of the keyboard input and data storage devices external to the main computer core, but not

intensive knowledge of disbursing, voucher examining, accounting, or pay. Such positions are classified in the Date Input Series, FSN-1820.

4. Occupational Information

This section discusses the role of the United States Disbursing Office (USDO), their similarities and their differences when operating in a Regional Administrative Management Center (RAMC) and in a Financial Management Center (FMC). This section also discusses the role of FSNs who are in direct support of USDOs.

A. USDOs

Officials in charge of Disbursing Operations of RAMCs and FMCs are United States Disbursing Officers (USDOs). They are US Foreign Service employee designated and authorized by the Treasury Department to draw cash and cash instruments from the US Treasury for disbursement in accordance with appropriate laws, regulations, procedures and process. USDOs also advance cash to Class A and B cashiers located at different posts and monitor their management of such cash. Funds drawn from the US Treasury for disbursement purposes, advanced to cashiers, collected from different sources by cashiers, in transit from various cashiers, in "float" status, and in Foreign Transaction (FT) accounts which are collected as loan repayment under special programs, etc.; all form part of a USDO;s accountability, which must be maintained and balanced at regular intervals.

With the implementation of the Financial Management System (FMS) disbursing operations heretofore primarily found only in the three Regional Administrative Centers (RAMC) at Paris, Bangkok, and Mexico, where established in 22 Financial Management Centers (FMCs) throughout the world. While disbursement work operations relative to FMSs and to RAMCs are substantially similar in form, they differ as to scope of operations. RAMCs provide disbursing service to several posts, whereas FMSs primarily serve an embassy and its constituent posts. While FMS may have regional responsibilities the number of such missions are far less than those served by a RAMC. The greater workload in the RAMC provides for a higher complexity level relative to the functions of reconciliation of multiple depository accounts, tracking of credit advises, maintaining and controlling excess foreign currency accounts, reconcility disbursement for all posts served, and managing the cash flow and float of multiple missions as compared to single mission oriented FMCs.

In RAMCs, USDOs have responsibility for multiple local currency purchases in the open money market on a competitive (bid) basis. In FMCs, USDOs do not purchase local currency in the open money market on a competitive basis. For FMCs local currency purchase is at rates fixed by the host country, or by agreement between the USG and the host country, or some other similar arrangement.

In addition to meeting all legal, regulatory, and procedural requirements relative to cash handling, USDOs have an intrinsic responsibility for effective cash management. The thrust of this responsibility is to minimize the unnecessary or premature drawing of US dollars from the US Treasury for purposes of meeting disbursement requirements. This requires a high degree of analytical skill relative to US and local(multiple local in the case of RAMCs) currency needs of the different posts served. Such needs must be balanced against available cash in the form of deposits, anticipated collections, FT accounts, etc.; considered in the judicious and prudent use of the "float" and time deposits; and carefully timed relative to deposits and withdrawals from the US Treasury.

B. FSNs in Support of USDOs

FSN positions classifiable in this series are supportive of USDOs. Work performed includes custody of and printing of checks in US and local currency(ies), balancing and reconciling of bank accounts, effecting stop payment on checks, controlling of excess foreign currency, tracking of credit advises, analyzing cash flow and float as a basis for determining currency requirements, monitoring or directly supervising cashier operations, reviewing and analyzing accounting and disbursing data supporting disbursement, etc. At the lower end of the spectrum, positions are concerned with performing support type work to maintain the USDOs accountability. At the upper end of the spectrum are found some senior FSN positions that serve as alter ego to USDOs. The latter condition is not necessarily found in every FMC or RAMC, but where they exist the specific conditions surrounding the relationship of the USDO and the senior disbursing FSN position must be fully documented and must include those authorities and responsibilities specifically delegated to the FSN.

5. Classification Instructions for Supervisory Positions

A. Supervisory FMC Disbursing Positions

The following guidelines provide for two levels of supervisory work;

FSN-8 and FSN-9. The grade level of a supervisory disbursing positions is determined by the non-supervisory work assigned. That is, the classifier must compare a position's non-supervisory duties to the standards contained in this series to determine the appropriate grade level. Specific guidance follows:

(1) Supervisory Disbursing Assistant (FMC) FSN-440-9

Classification to this level is only possible where:

- a. The position reports directly to a USDO;
- b. Is responsible for supervising three or more subordinates, and
- c. No de facto deputy FSN-440-10 position exists.

If the non-supervisory duties of the position are classifiable to the FSN-9 level in accordance with the standards in this series, whether or not one of the subordinates supervised is an FSN-9 Cashier, the position as a whole will be classified as Supervisory Disbursing Assistant (FMC) FSN-440-9. This is in recognition of the fact that most of the strength of the position is drawn from its non-supervisory work supervised is at or below the FSN-7 level, and that in a very practical sense, unless the position functions as a de facto deputy, supervisory responsibility for cashier work is at a minimal basis.

(2) Supervisory Disbursing Assistant (FMC) FSN-440-8

If the non-supervisory duties of the position are classifiable to the FSN-8 level, and the position supervises three or more subordinates, the position as a whole will be classified as Supervisory Disbursing Assistant (FMC) FSN-440-8. The rationale for such action is generally the same as for the supervisory FSN-9 position. If the FSN-8 supervisory position is assigned responsibility for supervising a FSN-9 cashier, posts should review such relationship thoroughly as it reflects poor position management. Such cases should be referred to the responsible regional bureau and to PER/FSN/PCM for final classification action.

B. FSN-10 De Facto Deputy to US Disbursing Officer - FMC

In some FMCs, post management has made a conscious decision to designate the Supervisory Disbursing Assistant FSN-440-9 position as de facto deputy to the US Disbursing Officer. In such instances

where the FSN-9 grade level criteria is met as discussed above, and in addition the position is specifically designated as the de facto deputy to the USDO, such position is classifiable as Supervisory Disbursing Specialist (FMC) FSN-440-10 if all of the following conditions are met:

- (1) The position serves as the alter ego to the USDO. The term "alter ego" means that the FSN does in fact share with the USDO responsibility for performing the disbursing function and participates in exercising all authorities of the USDO excepting check signatory authority, or any authority executing the disbursing of funds, e.g., execution of electronic fund transfer.
- (2) The position has line authority over all FSN positions in the Disbursing organization. Line authority means supervision over all positions including cashiers, assistant cashiers, alternate cashiers (when performing cashiering work), lower graded disbursing assistants, and all other FSN or subordinate US direct hire or contract positions assigned to the disbursing organization. In addition, through the cashier monitoring function, the position has functional supervision over all cashiers and sub-cashiers under the cognizance of the FMC.
- (3) The position has line supervision over and has cashier monitoring responsibility for at least one position classified at the FSN-9 level.

C. While the criteria above is oriented specifically towards FMCs, similar conditions found in RAMCs may warrant classification of FSN positions to the FSN-10 level. In such instances, posts are to fully document basis for such action, and are encouraged to seek advisory classification action from the appropriate bureau and PER/FSN/PCM.

6. Position Management Requirements - FMCs

Although the standards provide for three non-supervisory full performance levels (FSN-7, 8, and 9), it is doubtful that any FMC will be able to justify a staffing pattern consisting of:

- A de Facto Deputy;
- A supervisory Disbursing Assistant, and
- A position each at the FSN-7, 8 and 9 levels.

The workload within most FMCs, will generally support only two full performance positions:

- A de Facto Deputy FSN-10; or
- A Supervisory Disbursing Assistant FSN-9 or 8; or
- A Disbursing Assistant FSN-9 or 8; and
- A Disbursing Assistant FSN-8 or 7.

In some FMCs, however, there is no de Facto Deputy or Supervisory Disbursement Assistant position. The cashier, the disbursing assistant(s), the clerical personnel all report directly to the USDO. This is an unusual situation but may exist owing to local conditions and management needs. In such an instance, the top disbursing position may be described at the FSN-9 or 8 level, and the lower graded position may be as described at the FSN-7 level.

In any of the cases described above, or in any variation thereof, posts must still continue to evaluate each position on a case basis, by use of the standards in this series to determine the proper title, series code, and grade level.

FSN-440-9 SINGLE AGENCY POSITION CLASSIFICATION STANDARD

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|--------------------------|---------|------------|
| GROUP: | Financial Administration | SERIES: | Disbursing |
| TITLE: | Cashier Monitor (RAMC) | CLASS: | FSN-440-9 |

BASIC FUNCTION:

Responsible for monitoring the operations of all cashiers, assistant cashiers and sub cashiers in the posts served by the RAMC, and to advise the US disbursing officer of the RAMC and posts serviced of the technical proficiency of the cashier operations. Acts as a liaison in the RAMC for posts' cashiers, reviewing and initiating on their needs and problems.

MAJOR DUTIES AND RESPONSIBILITIES:

Reviews and recommends approval/disapproval of the qualifications of posts' cashier selectees. Reviews and acts on all requests from cashiers for advice and assistance. Reviews replenishment requests, transaction reports and periodic activity reports. From records reviewed and other feedback from the post, evaluates the performance of the cashiers. Uses performance record to decide on cashier's requests for increases in operating fund. Determines if cashier operations are in conformance with legal and regulatory requirements. Reviews cashier actions in recovering bad checks and assists from RAMC in referrals of such cases to US banking institutions and the US Treasury for collection effort when local action fails. Visits posts to render advice and assistance, to review needs indicated, and to audit operations. From observation of performance or post management complaints, recommends removal of cashiers from positions.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or an equivalent combination of secondary school, business, or technical school is required. Additional training in accounting or disbursing is desired.

EXPERIENCE: From four to five years of progressively responsible experience preferably in cashier or other disbursing operations, or in accounting, bookkeeping or auditing of a financial nature. At least one year of experience must have been in processing, and/or maintaining records, of financial disbursement and/or receipts, preferably as a cashier or at least involving personal contact with financial institutions, and preferably as part of a US Government agency operation.

LANGUAGE: Level 4 (fluent) English is required.

KNOWLEDGE: Intensive knowledge of State Department 4 FAM , Treasury and other agency rules, regulations, practices and US and local laws and agreements governing monetary transactions and controls in Government operations. Intensive knowledge of the practical operations of all post cashiers serviced and their related reporting requirements.

ABILITIES: Adept in personal contact and the exercise of tact, diplomacy, and perceptiveness in dealing with post cashier and management personnel whose accounts and operations are audited and monitored. Ability to analyze comprehensively transactions, reports, and accounts, to detect deficiencies, and to locate and adjust discrepancies enabling reconciliations. Must be adept at judging the personal qualifications of technically experienced personnel in the financial field.

SKILLS: Typing at Level 1 (less than 40 WPM). Use of calculator and computer terminal.

DISTINGUISHING FEATURES:

There is usually only one such position in a RAMC or the function may not embrace full-time operation of one position. While this class requires knowledge equivalent to the highest level of post cashier positions, to enable performance evaluation and counsel on their operations, this class is not a line supervisor of such positions. Rather, these positions advise RAMC and post management on cashier operations and proficiency.

Positions of this class usually operate under the person in charge of the combined disbursing operations of the RAMC, who in turn reports to the US disbursing officer in the RAMC.

FSN-440-8 SINGLE AGENCY POSITION CLASSIFICATION STANDARD

(TL:FSNH-21; 05-04-1994)

| | | | |
|---------------|-----------------------------|----------------|--------------------|
| GROUP: | Financial Administration | SERIES: | Disbursing (State) |
| TITLE: | Disbursing Assistant (RAMC) | CLASS: | FSN-440-8 |

BASIC FUNCTION:

Positions are located in a RAMC and perform the following:

- (a) Responsible for the reconciliation of all bank accounts for local currency disbursements in all of the countries served;
- (b) Responsible for tracking all credit advises for accurate and timely credit of currency purchases, transfers, and other receipts and collections; and accounts for the transit transactions requisites to balancing of accounts between USDO and depositaries; and
- (c) Responsible for the daily reconciliation of disbursements for all posts served to ensure allotment and depositary account balancing on an ongoing basis. Responsible for accuracy of periodic reports of

transactions and status of monetary resources accounts to US
Treasurer and agency headquarters of post elements served.

MAJOR DUTIES AND RESPONSIBILITIES

- A. Responsible for and perform and/or direct the performance of one or two subordinates in the reconciliation of all of the bank accounts for all of the disbursing requirements of all posts served, regardless of number, location, local currency or exchange rates, volume of transaction activity, return or non-return of paid checks, or dearth of identification for readily matching bank account statements and RAMC records of bank accounts. Receive USDO computer report of each bank account activity according to transactions processed. Compare bank-furnished statement with USDO computerized data. Researches intensively through all types of transactions and accounts with potential of revealing discrepancy basis. Initiates adjustments to enter missing interest, bank charges, debit/credit adjustments, etc. or to adjust discrepancies. Contact banks or posts for supporting or clarifying data or other information requisite to ultimately balancing disparate records. (Negotiations with bank for required corrective action can be prolonged and controversial.) Responsible for transmittals of reconciliations to US Treasury; and/or
- B. Responsible for and perform, and/or direct the performance of one or two subordinates in, the tracking of all credit advises and for otherwise accounting for accuracy and quantity of depository accounts. Ensure by document and statement review that bank credits are posted on statements, are timed consistent with the agreed purchase or transfer transaction terms, and are in the interest of the US Government. For example, ensure that bank uses the rate in effect at exact time of date when exchange rate is more favorable to the bank, or ensure that no charge is made for over draft for untimely bank posting inconsistent with precedent or agreed policy on oral commitment for fund transfers or currency buys (as opposed to awaiting paper confirmation). Work with currency buyer to motivate banks to conform to transaction policy. Track multimillion dollars worth of monetary transactions in transit between USDO and depositories to enable monthly reconciliation of depository accounts. Follow-up to assure timely bank debits/credit. Ensure that large currency purchases are properly distributed, as appropriate, among various depository accounts for which intended. Research records for lost transactions and process adjusting data entries or undertake occasionally controversial communications with buyers informed of bank account status and pending activity to enable their decisions on overdraft avoidance, for timing of currency buys, or use of float (i.e., anticipated interims for transaction clearance). Process many collection vouchers to cover currency transactions, interest on time and savings deposits and

repaid loans, and or other receipts/collections in accounts. Control dollar check stocks, maintaining strict accountability; and/or

- C. Responsible for and perform and/or direct the performance of one or two subordinates in the accounting and management of US owned excess foreign currency (FT) accounts in countries where international agreement precludes conversion to dollars, removal from or use outside of the country. Maintain computerized records of the status of these depository accounts by regularly monitoring transaction accuracy and reconciling balances. Monitor post/agencies' use of the funds for compliance with agreement and governing regulations. Recommend US disbursing officer response to requests for special uses when conformity is in doubt. Review post/agencies' plans for use of such funds, recommend concurrence or revision, and monitor execution of such plans. Transfer FT funds into and out of time deposit accounts or otherwise invest funds in interest bearing accounts to avoid dormancy but concurrently to avoid illegal speculation or other action not in the mutual interest of parties to the agreement or inconsistent there with. Deal directly with bank managers in depositories to negotiate interest rates and arrange for transactions or transfers between categories. May directly counsel post budget and fiscal officers or regional budget and management officers concerning management of FT funds; and/or
- D. Responsible for and perform (assisted as needed by one or two subordinates) the daily reconciliation of disbursements for all posts served, verifying the adequacy and accuracy of vouchering, check writing, charging of allotment and depository accounts and their balancing. Extensively reviews and audits a lengthy and comprehensive computerized report of transactions and account balances to detect and adjust discrepancies, to ensure against erroneous gains or losses of exchange, overdraft charges, and other imbalances of potential cost or embarrassment to the USDO and the US Government. Transactions reviewed number in the hundreds of thousands annually, totaling as much as a billion dollars in both US and local currency payments, from depositories approximating one hundred and dispersed over a very large geographic area served. Responsible for validation of computerized periodic reports of transactions and the status of monetary resource accounts prior to submission to US Treasurer and applicable agencies for who disbursements are made. Detect discrepancies and effect adjustments or develop detailed explanations of causes of discrepancies and action to be taken for their reconciliation. May supervise one of two lower level personnel in this reconciliation process.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required. Some technical

school and/or college training in accounting or disbursing is desirable.

EXPERIENCE: Three to four years of progressively responsible experience in cashier disbursing, accounting, bookkeeping required. At least one year of experience must have been in handling, and/or maintaining records of disbursements and/or receipts, preferably as part of operations of a US Government agency.

LANGUAGE: Level 4 (fluent) English required.

KNOWLEDGE: Thorough knowledge of State Department 4 FAM , Treasury and other applicable agency rules, regulations, practices and US and local country laws and international agreements governing disbursements and monetary controls, and of procedures for maintaining and reconciling

ABILITIES: Ability to analyze transactions and related accounts, to research records for determination of account imbalance and to explain adequately and initiate adjustments of imbalances. Ability to deal effectively with high level financial institution representatives, posts' management and cashiers, and to exercise tact and diplomacy in sometimes controversial issues.

SKILLS: Level 1 (less than 40 WPM) typing ability is generally desired. Ability to use a calculator and computer terminal.

DISTINGUISHING FEATURES:

Disbursing Assistants (RAMC) FSN-440-8 independently perform or are working supervisors responsible for critical functions of a disbursing nature for all posts served, using extensive subject matter knowledge, through knowledge of governing policies, procedures and legal and regulatory requirements, and considerable experience and training. They are expected to deal with and recommend resolution of most problems with supervision limited to review of recommended end product. They are distinguished from the (RAMC) FSN-440-9 classes which are concerned with technical monitoring of a very large number of post cashiers through the FSN-415 level. Disbursing Assistants (RAMC) FSN-440-7 perform less complex technical functions of a disbursing nature for all posts served or assist positions of the (RAMC) FSN-440-8 class in the performance of their responsibilities, receiving guidance from the (RAMC) FSN-440-8 working supervisor or the disbursing officer. The (RAMC) FSN-440-7 class may also be used for development assignments preparatory to full assumption of responsibilities of the (RAMC) FSN-440-8 class.

FSN-440-7 SINGLE AGENCY POSITION CLASSIFICATION STANDARDS

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|-----------------------------|---------|--------------------|
| GROUP: | Financial Administration | SERIES: | Disbursing (State) |
| TITLE: | Disbursing Assistant (RAMC) | CLASS: | FSN-440-7 |

BASIC FUNCTION:

Positions are located in a RAMC and perform the following:

- (a) Initiate all stop payment orders and authorizations for reissue of US dollar and local currency checks for various reasons, involving determination of specific circumstances requiring reissue, verification of absence of fraud or erroneous handling, and notification of parties to transactions to obviate duplicate payments; and/or
- (b) Maintain custody, inventory, issue and redeem US Savings Bonds for US employees, dependents and certain military personnel of all posts served; and/or
- (c) Assist higher level disbursing assistant(s) in their conciliations of a large number of bank statements from depositaries in all countries of posts served, in the various currencies of those countries; and/or
- (d) Assist higher level disbursing assistants in the daily reconciliation of disbursement for all posts served, for accuracy of documentation, entry and balancing, and in the verification of periodic reports to the Treasury and agency headquarters.

MAJOR DUTIES AND RESPONSIBILITIES:

- (a) Responsible for preparing all stop payment orders and authorizations for reissuance of US dollar and local currency checks lost, stolen, desired by payee in different currency than drawn, or for other reasons requiring reissuance. Contact all appropriate parties, including post management, post cashier, post security, bank personnel, payee, etc., to confirm or clarify circumstances of loss or theft, recovery efforts, determine whether potential payment is as yet unreported or erroneously charged to a wrong account, obtain or clarify documentation, etc. Every effort is made to

establish details, to perceive attempted fraud, to preclude duplicate payment or otherwise to establish that stop payment and reissuance are appropriate. This not only includes telephonic and personal contact, but also intensive document or record research, acquisitions of proof or evidence, and exercise of judgement as to validity of contentions. Must be alert to exchange rate fluctuations necessitating account adjustments between original issuance and reissuance dates. Must also ensure entry of data for any stop payment charges by depository; and/or

- (b) Responsible for custody, inventory, issuance and redemption of US Savings Bonds for US employees, dependents and usually post-attached military personnel of large numbers of posts served. Inform pay liaison clerks, personnel clerks, current and prospective bond holders regarding Savings Bonds regulations, transaction procedures, and benefits. Promulgate promotional material for Savings Bonds drives and other programs when required by agency headquarters of Treasury. In response to inquiries or as otherwise determined necessary, independently prepares extensive communications on prospective payoffs on large quantity redemptions, interest rates, and advantages to procuring, holding, or redeeming Bonds. Control Savings Bonds stocks and conduct inventories periodically when submitting report to US Treasurer. Develop appropriate data entry forms on, and/or keys on remote terminal, all bond information requisite to development of computer reports on Savings Bond activity, e.g., inscription data lists, individual bond account records, bond control record, year end summary report, etc. Validate and reconcile these reports with own records. Usually work independent of supervision but may consult with higher level disbursing assistants on very unusual situations; and/or
- (c) Assist the disbursing assistant in charge of reconciliations for all of the bank accounts of all of the posts served by performing bank statement reconciliations for a very large number of accounts in banks in many countries and in many local currencies of varying exchange rates, as a service to a large number of posts. Review computer reports of transactions of individual bank accounts. Compare these to periodic bank-furnished statements. Locally research USDO records and initiate communications with posts and banks as necessary to detect, trace, and resolve discrepancies. Initiate corrective adjusting data entries to enable balancing or develop for supervisor's approval extensive communications, which may become controversial, requesting adjustment by the depository. Otherwise assist the disbursing assistant in charge in

performance of other functions of the unit; and/or

- (d) Assist the disbursing assistant in charge of daily reconciliation of disbursements for all posts served, to determine adequacy and accuracy of vouchering and check writing, proper charging of allotments and especially depository accounts, and balancing of accounts. This involves an extensive review or audit of a comprehensive computerized report of transactions and balances to ensure against erroneous gains or losses of exchange, overdrafts, and other imbalances. This is essentially a final daily check to ensure computer-produced transactions are posted to the right accounts, particularly as regards the monetary resource status that could cost or embarrass US management. Disbursements involve a great variety of local currencies of the many posts served, a large quantity of banks or depositories, a tremendous volume of US Treasury checks, and annual total disbursements approximating a billion dollars or more. Prior to release to US Treasurer and agencies' headquarters, review accuracy of computerized monthly status reports of transactions and monetary resources accounts in conjunction with the senior disbursing assistant. Research as necessary and reconcile by adjustment any noted discrepancies, or document indicated causes and proposed action on imbalances.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school is required. Some additional training in accounting or disbursing is desirable.

EXPERIENCE: Two years of performing progressively responsible work in cashing, disbursing, allotment, accounting, or bookkeeping, is required. At least one year of experience should have been in handling, and/or maintaining records, of disbursements and/or receipts, preferably as part of operations of a US Government agency operation.

LANGUAGE: Level 4 (fluent) English required.

KNOWLEDGE: Sound working knowledge of State Department 4 FAM Treasury and other applicable agency regulations, rules, practices and US laws governing disbursements and monetary controls, of procedures for maintaining and reconciling fund accounts of agencies and depositories, and of related reporting requirements.

ABILITIES: Level 1 (less than 40 WPM) typing ability is generally desired. Ability to analyze transactions and related accounts, to research records for determination of account imbalances, to adequately explain discrepancies and initiate adjustments. Ability to fully understand and counsel others on

regulations and on such matters as the benefits of US Savings Bonds.

SKILLS: Level 1 typing skill. Must be able to use calculator and computer terminal.

DISTINGUISHING FEATURES:

The Disbursing Assistant (RAMC) FSN-440-7 either assists disbursing assistants of higher level in the performance of their functions, or has personal responsibility for disbursing functions (e.g., the stop payments activity or Savings Bond control) which are not as complex or extensive as the functions for which the (RAMC) FSN-440-8 class is responsible, including reconciliation of all bank accounts for all posts served, control of excess currency accounts, tracking of all credit advises and of the transit account, and the daily reconciliation of disbursements.

FSN-440-9 SINGLE AGENCY POSITION CLASSIFICATION STANDARD

(TL:FSNH-21; 05-04-1994)

| | | | |
|---------------|----------------------------|----------------|------------------|
| GROUP: | Financial Administration | SERIES: | Disbursing State |
| TITLE: | Disbursing Assistant (FMC) | CLASS: | FSN-440-9 |

BASIC FUNCTION:

This is the highest of three non-supervisory Disbursing Assistant positions in Financial Management Centers (FMCs). Positions serve as the principal assistant (but not de Facto Deputy) to the USDO and assists him/her by participating in the following: maintaining his/her accountability, preparing and distributing US and local currency checks, monitoring cashiering operations, arranging for purchasing of local currencies, managing check stock inventory, reviewing a variety of accounting reports and lists and recommending disbursement actions.

NB: Positions at this level cannot exist concurrently with a de Facto Deputy or a Supervisory Disbursing Assistant position.

MAJOR DUTIES AND RESPONSIBILITIES:

As the principal non-supervisory advisor and assistant to the USDO, participates in monitoring accountability by reviewing documents and reports reflecting disbursements and collections, reconciliation of bank statement(s), analysis of deposits and debit vouchers involving US Treasury accounts, etc. Conducts research into cases of imbalances of USDO's accountability including the running of special computer programs to obtain reports, listings and other documents that provide details of multiple transactions affecting USDO's accountability. Confers with other FMC staff (budgeting/accounting/vouchering/cashiering) to resolve improper recording of transactions(s) or improper coding(s) in documents. Incorporates into overall review the detailed analysis and reconciliations of bank statements conducted by lower graded personnel.

Monitors cashiering operations by review of cash replenishment requests, transaction reports, periodic activity reports, etc., to determine cash posture of Class A and B Cashiers, and such other issues as whether cash advance should be reduced or increased, whether operations are consistent with regulatory requirements, whether appropriate action is being taken to recover bad checks, etc. Visits Class A and B cashiers' work site to conduct review of physical aspects e.g., vulnerability to criminal activity, traffic and work flow of personnel supported, work processes and record keeping, safekeeping of cash and other currency instruments.

Discusses problems with cashier, the immediate supervisor and prepares reports for the USDO and other officials (including those from serviced posts which constitute part of the USDO's accountability). Recommends to the USDO the taking of corrective actions including withholding of advance, removal of cashier, and other steps to ensure that currencies and instruments entrusted to cashiers by the USDO are safeguarded and properly accounted.

Reviews proof list, payments control reports, large payments reports and the like to ensure that proposed production of US and local currency checks is legal, appropriate, and consistent with USDO's cash posture. Discusses with Financial Management personnel instances of incorrect allotment/appropriation citation or postings, ensures corrective actions are taken before recommending to the USDO the production of checks. Monitors the work of lower graded personnel relative to procurement of blank checks from stock, production of checks, safekeeping, etc.

Analyzed US and local currency activity and usage as reflected in cashier's activity reports, i.e., receipt and disbursement, tempo of disbursements locally and abroad (each FMC is responsible for worldwide disbursements in currency of host country), trend in the exchange rate, the "float", etc., and recommends to the USDO the purchase of local currency in specific amounts and time frame.

SUPERVISION AND GUIDANCE

Supervision and guidance is provided by the USDO. Assignments are performed with a minimum of supervision. The USDO rely on the position's expertise and technical judgement. Work must be performed within tight constraints of time and sequential operations.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or an equivalent combination of secondary school, business or technical school is required. Additional training in accounting or disbursing is desired.

EXPERIENCE: At least four years performing progressively more responsible work of a financial nature. At least one year must have been in handling and/or maintaining records, of financial disbursement and or receipts, preferably as a cashier or as part of a financial organization having personal contact with financial institutions, and preferably as part of a US Government agency operation.

LANGUAGE: Level 4 (fluent) English is required.

KNOWLEDGE: Intensive knowledge of State Department 4 FAM, Treasury and other agency rules, regulations, practices and US and local laws and agreements governing monetary transactions and controls in government operations. Intensive knowledge of the practical operations of all post cashiers serviced and their related reporting requirements. Must also have extensive knowledge of the laws, regulations, and processes controlling the handling of cash and currency instruments, the management of cash flow and float, the interrelationships of disbursing with financial accounting, the requirements of banks and banking institutions, and the management controls exercised by the US Treasury Department, and agencies supported by the FMC.

ABILITIES: Must have the ability to relate accounting transactions to disbursing implications. At this level positions are expected to have an excellent overall knowledge of the FMC from an operational and management standpoint. Must also be able to deal persuasively with mission and external officials, e.g., Administration Officers regarding qualifications of cashiers, banking officials regarding proper crediting of the USDOs accountability, colleagues in the Financial Management Branch relative to improper posting/recording of transactions, etc.

SKILLS: Must possess Level 1 typing skill, must be able to use electric/electronic calculators and computer terminals.

DISTINGUISHING FEATURES:

The following distinguished non-supervisory grade levels within this series among FMC disbursing assistant positions. Due to differing organizational, functional, and operational conditions, these distinguishing features are for FMC positions only and should not be used to evaluate RAMC positions.

In order for positions to be classifiable to this FSN-9 level all of the following must be present: (1) participation with the USDO in maintaining his overall accountability; (2) monitoring of cashing operations; (3) monitoring of production of US and local currency checks including the review of accounting reports, lists, and other documents that support issuing of checks; (4) review and analysis of cash posture and float as a basis for recommending purchase of local currency in accordance with a fixed rate system or some other similar arrangement, or through a RAMC. Positions in this class are non-supervisory in nature.

There are also supervisory positions at this level (see Section 5, Classification Instructions). Such supervisory positions' grade level however are based on non-supervisory work as reflected at this level, and not on supervisory work.

CLASSIFICATION CRITERIA FOR VARIOUS FMC GRADE LEVELS

(1) Maintaining USDO's Accountability Function

FSN-9 positions serve as the principal assistant and advisor to and share in the USDOs' responsibility on all matters regarding his accountability (see Section 4, para. A, for definition of USDOs' accountability). Positions are responsible for independently reviewing transaction/accounting documents and reports reflecting collections, disbursements, etc. as a basis for determining cash posture; exercising initiative in determining basis for imbalances; taking corrective action independently in most instances except where prohibited by US law; and in such instances advising the USDO with recommended corrective action.

FSN-8 positions have less authority than FSN-9 positions, and assist rather than share responsibility with the USDO in maintaining the USDO's accountability. Positions apply a thorough knowledge of policies, procedures, rules and regulations regarding cash handling and management. They apply such knowledge in reviewing transactions such as disbursements, collections, deposits, accrued interest credit and debit practices of banking institutions, etc. as they affect the USDOs accountability and resolve matters independently in accordance with prior guidance from the USDO. Positions apply an extensive knowledge of US Treasury rules and regulations in reviewing work performed by lower graded personnel such as bank

statement reconciliations, reports of payments made, etc. to determine and maintain the USDO's accountability. While positions are expected to solve most problems, the USDO reviews end product for accuracy. Positions at this level differ from FSN-9 level positions which operate with a greater degree of independence.

FSN-7 positions are primarily concerned with reconciliation of bank statements, and resolving problems involving bank charges, individual interest credit and debit actions, and tracking of credit advice. Positions required a good general knowledge of policies and procedures, rules and regulations including host country banking requirements regarding the handling of and accounting for cash. Work performed by positions generally consist of a part of the USDOs general accountability, and is of a lesser scope than found at the FSN-8 level.

(2) Monitoring of Cashier Operations Function

At the FSN-9 level, positions through review of reports and field visits, exercise considerable latitude and independence in assessing quality of cashiering and sub-cashiering operations (e.g., imprest fund, consular, etc.) within the purview of the FMC. Vigorously assess integrity of cash processing as reflected in procedures, processes, records, physical layout, etc. in addition to quality of personnel entrusted with administering part of USDO's accountability. Independently apply laws, regulations and instructions relative to cash handling and management and cashiering operations and develop FMC instructions/manuals/covering procedures and other guidance material for issuance by the USDO/FMC Director. From observation of performance of post management comments, recommend removal of cashiers from positions. As requested by the USDO positions review and recommend approval/disapproval of the qualifications of cashier selectees.

FSN-8 level positions exercise a lesser degree of latitude and independence in assessing quality of cashiering in general under the purview of the FMC. Positions apply a thorough knowledge of rules, regulations, etc., regarding cash handling and management, and conduct assessment of cashier operations following established procedures. Clear all findings with the USDO prior to consulting with cashiers and post management having line responsibility for certain cashiering operations. May be accompanied by the USDO on controversial matters. Draft FMC instructions/manual on cash management and handling under technical direction of the USDO. Develop general qualification factors relating to qualifications of cashiers.

FSN-7 positions participate minimally in cashier monitoring, and are primarily limited to initial analysis of cashier reports regarding cash handling activities. Highlight earmark suspected or potential problems for review by higher graded personnel. Apply a good general knowledge of policies, procedures,

rules and regulations regarding handling and financial management.

(3) Production of US and Local Currency Checks Function

FSN-9 positions require an extensive knowledge of financial management reports, schedules, and other documentation produced by the FMS data base to ascertain correctness of financial and other information that will generate the production of US and local currency checks. Where problems exist, positions are responsible for independently taking action to resolve them with the Financial Branch or with supported agencies, vendors, and private persons outside the purview of the FMC. Frequently, such parties are located in a third country requiring extensive communications by cable and correspondence. Positions require extensive experience and knowledge of US laws, Treasury regulations, host country requirements and financial management principles in cash processing, business transactions and in making determinations relative to appropriateness of payment. Decisions made at this point if effected have an impact on the FMS data base and a series of financial reports that will be used by several agencies at the field and headquarters level in making financial management decisions. Incumbents of positions at this level are considered as experts by USDOs and other management personnel in the FMC and post.

Heavy reliance is placed by USDOs and FMC directors on the judgement, expertise, recommendations of FSN-9 personnel. Monitor production of checks by lower graded persons.

FSN-8 positions function with a lesser degree of independence and initiative in the review of documents, reports, and schedules that support the issuance of US and local currency checks. Resolve problems involving factual information with appropriate parties but clear with higher graded FSN or USDO controversial problems or problems requiring extensive application of complex rules and procedures.

FSN-7 positions are responsible for the production of US and local currency checks. Apply a good general knowledge of policies, procedures, and rules and regulations relative to production of checks, control of check stock, distribution of checks and supporting documents, safekeeping and storage or records, reports and check stock.

(4) Review and Analysis of Cash Posture and Currency Buying Function.

FSN-9 positions serve as principal advisors to USDOs regarding funding posture. Based on an analysis of accountability, requirements for currency (US and local) as reflected in voucher schedules and major event (e.g., VIP visit), anticipated collections (including loan repayments) the float, cashiers' reports, etc. discuss funding posture with USDO and recommend purchase of

currency through RAMC or from local or other source in accordance with established procedures. Recommend the specific amount to buy and the specific time from base on analysis of money market conditions. Incumbents of positions enjoy a high level of credibility with USDOs and FMC Directors relative to advice on cash posture and currency buying. Further, decisions by USDOs regarding cash posture, accountability, and currency are almost always made in consultation with positions at this level in a "collegial" rather than a subordinate vs. supervisor relationship.

FSN-8 positions operate in the traditional subordinate role with USDOs. Analysis of funding posture take into consideration the same factors as at the FSN-9 level except that USDOs generally review end results more critically. Further USDOs may conduct their own analysis separate from those of positions at this level as an independent check. While incumbents of positions have a good knowledge of policies, procedures, rules, and regulations regarding cash handling, flow, and float, and of currency buying they are not considered as experts in this functional area.

At the (FMC) FSN-7 level, positions are not substantively involved in cash posture analysis and currency buying determinations.

N.B.: Positions at the FSN-9 and FSN-8 levels may serve as working supervisors for one or two subordinates. Such responsibility will not warrant classifying the positions as supervisory positions. Where number of positions supervised are three or more in number see 3 FAH 2 H-454.2 A instructions for classifying Supervisory Positions.

FSN-440-8 SINGLE AGENCY POSITION CLASSIFICATION

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|----------------------------|---------|--------------------|
| GROUP: | Financial Administration | SERIES: | Disbursing (State) |
| TITLE: | Disbursing Assistant (FMC) | LEVEL: | FSN-440-8 |

BASIC FUNCTION:

This is the median of three non-supervisory Disbursing Assistant positions in Financial Management Centers (FMCs). Positions assist in maintaining the

accountability of USDOs, participate in monitoring cashier operations, assist in monitoring of production of US and local currency checks, and conduct cash posture analysis and recommend currency buying.

N.B.: Positions at this level do not exist cocurrently with a Supervisory Disbursing Assistant (FMC) FSN-440-9 or a Disbursing Assistant (FMC) FSN-440-9. Positions at this level are generally the second disbursing assistant position and are in support of a de Facto Deputy FSN-440-10. In some FMCs the senior disbursing assistant position may be classifiable at this level. In such an instance the second disbursing assistant position (if one is established) is classifiable to the FSN-7 level. Section 6 above.

MAJOR DUTIES AND RESPONSIBILITIES:

Positions in this class assist a de Facto Deputy FSN or a USDO by performing the following kinds of work:

Follow established procedures in reviewing cash handling transaction documents, i.e., disbursements, collection, deposits, fund transfers, etc., and such other reports and documents as bank reconciliation statements, schedules of payments, etc. to determine and maintain accountability of USDOs. Determine causes or probable causes of imbalance and effect corrective action where problems involve factual conditions.

Assess effectiveness of cashier operations primarily on the basis of cashier reports, feedback from post management, and cable or correspondence traffic. When conducting field visits, to inspect cashiering operations (Class B,A and others, e.g., imprest fund, consular, etc.) clear findings with higher graded FSN personnel or the USDO prior to discussion with local management and cashier(s) involved. Based on overall knowledge of quality of cashiering operations under the purview of the FMC, draft instructional material and guidance under technical direction of USDO.

Review documents, reports and schedules of a financial accounting nature that support the issuance of US and local currency checks. Review is to ensure that documents are consistent with applicable US Treasury regulations, host country rules, and procedures and processes of other agencies. Discuss problems relative to citation of allotments and other financial accounting identifiers with Financial Management Branch of the FMC. Ensure that invoices received from other sources have been certified and prior to inputting into data base. Advise USDO that data, documents, and reports are ready for final review prior to check printing.

Analyze funding posture of the USDO by reviewing accountability reports, determining cash requirements, assessing the effect of loan repayments (if applicable), and other factors having an effect on cash flow and

management. Based on such assessment recommend that the USDO purchase currency in accordance with established procedures.

SUPERVISION AND GUIDANCE:

Supervision and guidance is provided by the USDO or a de Facto Deputy FSN-10. In performance of above functions positions exercise a thorough knowledge of policies, procedures, rules, regulations, and laws governing the processing of cash, and the disbursement and collection of funds. Incumbents are expected to resolve most problems, but product results are provided supervisory review for policy compliance and quality of overall end products.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or an equivalent combination of secondary school, business or technical school is required. Additional training in accounting or disbursing is desired.

EXPERIENCE: At least three years performing progressively more responsible work of a financial nature. At least one year must have been in handling and/or maintaining records, of financial disbursement and/or receipts, preferably as a cashier or as part of a financial organization having personal contact with financial institutions, and preferably as part of a US Government agency operation.

LANGUAGE: Level 4 (fluent) English is required.

KNOWLEDGE: Intensive knowledge of State Department 4 FAM, Treasury and other agency rules, regulations, practices and US and local laws and agreements governing monetary transactions and controls in government operations. Intensive knowledge of the practical operations of all post cashiers serviced and their related reporting requirements.

ABILITIES: Adept in personal contact and the exercise of tact, diplomacy, and perceptiveness in dealing with post cashier and management personnel. Must be able to analyze transactions, reports, and accounts to detect deficiencies, and to locate and adjust discrepancies.

SKILLS: Must possess Level 1 typing skill, must be able to use electric/electronic calculators and computer terminals.

DISTINGUISHING FEATURES:

In order for positions to be classifiable to this FSN-8 level all of the following functions must be present: (1) participation with the USDO in maintaining his overall accountability; (2) monitoring of cashiering operations; (3)

monitoring of production of US and local currency checks including the review of accounting reports that support check production; (4) review and analysis of cash posture and float as a basis for recommending purchase of local currency in accordance with a fixed rate system or some other similar arrangement, or through a RAMC.

To see how positions at this and other levels at FMCs are distinguished from each other, see classifications standards for Disbursing Assistant FSN-440-9.

FSN-440-7 SINGLE AGENCY POSITION CLASSIFICATION

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|---------------------------|---------|--------------------|
| GROUP: | Financial Administration | SERIES: | Disbursing (State) |
| TITLE: | Disbursing Assistant (FMC | LEVEL: | FSN-440-7 |

BASIC FUNCTION:

This is the lowest of three non-supervisory Disbursing Assistant positions in Financial Management Centers (FMCs). Positions balance and reconcile USDOs bank account(s), track credit advice, control and distribute documents that support disbursement actions, and operate specific computer programs in the FMC data base to print US and local currency checks.

MAJOR DUTIES AND RESPONSIBILITIES:

Positions at this level assist in maintaining the USDOs accountability by balancing the USDOs bank account(s). Establish bank balance by reviewing daily bank statements against such documents as cashier deposit slips, outstanding checks, interest earned, bank charges, and any other transaction that affects the USDOs cash posture. Pursue with banking officials questionable items in bank statements, ascertain facts and if not able to resolve, refer to higher graded personnel. Prepare appropriate documentation of accountability for submission to monthly bank reconciliation work. Track credit advice following currency purchased whether by the RAMC on the open market or by the FMC on a fixed rate or other basis. Insure that bank account is credited with deposit at the time of

currency purchase at the exchange rate in effect at that time. Ensure that banks adhere to precedents and understanding regarding crediting of currency purchases and handling of "over drafts" due to delays in crediting to the USDOs account. Keep supervisor informed of cash posture and of accountability to ensure most effective management of cash and cash flow.

Operate the FMS programs controlling the disbursing data base to produce both local and US checks. Draw blank checks from stock following strict procedures controlling handling and documentation; coordinate with computer center and assure dedicated computer time; insert check into printers and print checks; verify checks against computer listing; dispose of excess and test check stock by voiding; and pass to USDO for signature. May prepare checks manually, if required. Microfilm checks and makes distribution as indicated below.

Review schedule of vouchers certified for payment for special instructions on distribution of checks and supporting documents. Following guidance contained in memos, cables, and FMS instructions pull and stamp appropriate vouchers, invoices and other documents for mailing to such recipients as vendors, paying posts, agency heads, Washington headquarters of different agencies, etc. Separate appropriate sections of the month end reports and mail to appropriate recipients.

SUPERVISION AND GUIDANCE

Supervision and guidance is provided by higher grade FSN Disbursing Assistant or the USDO personally. Positions perform under general instructions with completed work reviewed for accuracy on a spot check basis.

DESIRED QUALIFICATIONS:

EDUCATION: Completion of secondary school or an equivalent combination of secondary school, business or technical school is required. Additional training in accounting or disbursing is desired.

EXPERIENCE: At least two years performing progressively more responsible work of a financial nature. At least one year must have been in handling and/or maintaining records, of financial disbursement and/or receipts, preferably as a cashier or subcashier or as part of a financial organization having personal contact with financial institutions, and preferably as part of a US Government agency operation.

LANGUAGE: Level 4 (fluent) English is required.

KNOWLEDGE: Sound working knowledge of State Department 4FAM,

Treasury and other agency rules, regulations, practices and US and local laws and agreements governing monetary transactions and controls in government operations. Working knowledge of the practical operations of all post cashiers serviced and their related reporting requirements.

ABILITIES: Adept in personal contact and the exercise of tact, diplomacy, and perceptiveness in dealing with management personnel. Must be able to analyze transactions, reports, and accounts to detect deficiencies, and to locate and adjust discrepancies.

SKILLS: Must possess Level 1 typing skill, must be able to use electric/electronic calculators and computer terminals.

DISTINGUISHING FEATURES:

In order for positions to be classifiable to this level, all three functions of: (1) responsibility for balancing the USDO bank account, (2) responsibility for production of US and local currency checks, and (3) responsibility for distribution of checks, vouchers, documents and month end reports must be present. Lower grade trainee positions may assist in performing any one of these functions or combinations of these functions with other work, however, overall responsibility must continue to rest with positions classified to this level. To see how positions at this and other levels at FMCs are distinguished from each other, see classification standards for Disbursing Assistant (FMC) FSN-440-9.

FSN-450 FINANCIAL MANAGEMENT ANALYSIS (STATE) SERIES SINGLE AGENCY POSITION CLASSIFICATION STANDARDS PREFACE

(TL:FSNH-21; 05-04-1994)

The material in this series is divided into five parts. All parts must be carefully read before any attempt is made to use any standard to classify individual FSN positions.

Part 1: This part consists of typical introductory material found in published standards in this handbook. Such material includes series definition, series coverage, and exclusions.

Part 2: This part discusses program and organization matters. It provides some background and objectives of the Financial Management System(FMS); it discusses an ideal target organization for Financial Management Centers

(FMCs); it provides a basic understanding of the FMS computerized data base and how it is used in decision making and financial resources management; and it puts all of the foregoing within a position classification context.

Part 3: This part provides guidance and options to post management and to the classification staff in managing the transition of the financial organization from a Budget and Fiscal officer (B&OF) to an FMC. This part will prove particularly helpful to those posts that are in the midst of implementing the FMS.

Part 4: This highlights the need for an imaginative and an aggressive recruiting and staffing program if the full potential of the FMS and the FMCs is to be met; and provides guidance in that connection.

Part 5: Provides classification guidance material and standards to be used in the analysis and evaluation of Financial Management Analysis positions. Posts should note that the standards make frequent reference to concepts and material contained in Part 2.

FSN-450 PART 1 SINGLE AGENCY POSITION CLASSIFICATION STANDARDS INTRODUCTION

(TL:FSNH-21; 05-04-1994)

A. Series Definition

This series includes all positions the duties of which are to perform financial management analysis work in a Financial Management Center (FMC). Financial Management analysis work is defined as performing as a single continuum on an integrated basis; (a) budgeting, (b) allotment accounting, and (c) management advisory services in support of one or more funds managers, while using the Financial Management System (FMS) computerized data base.

B. Series Coverage

The Financial Management Analysis Series is composed of Single Agency Standards. The classification standards and guidelines contained in this Series may not be used to classify non-State positions or State Department positions located outside of a Financial Management Center. Where a non-State or non-FMC position is assigned work similar to that described in this Series, the position description and supporting documentation should be sent to PER/FSN/PCM for classification action, unless such position can be

appropriately classified by existing non-Single Agency standards.

The classification standards and guidelines in this series provide for the following official titles and grade levels.

| | |
|--|------------|
| *Supervisory Financial Management Analyst | FSN-450-12 |
| *Supervisory Financial Management Analyst | FSN-450-11 |
| *Supervisory Financial Management Analyst | FSN-450-10 |
| Financial Management Analyst Advance Level | FSN-450-9 |
| Financial Management Analyst Full Performance Level | FSN-450-8 |
| Financial Management Analyst Advance Developmental Level | FSN-450-7 |
| Financial Management Analyst Entry Developmental Level | FSN-450-6 |

* There are no specific standards for these types of positions, instead refer to Part 5 below for classification guidance.

C. Series Exclusions

- (1) Positions that serve as the senior FSN in a non-FMC post with duties as principal advisor the US B&F official in charge do not meet the criteria for inclusion in this series. Such positions are generally concerned with performing manual or semi-automated budgeting work; maintaining cuff allotment accounts; reconciling reports received from a servicing financial office (RAMC or FMC); and reviewing vouchers before certification by a US official. In some cases, these types of positions may also provide administrative supervision over the cashier. Such positions are classifiable to the FSN-402 series.
- (2) Positions that perform both budget work and management advisory services, but do not perform allotment accounting work are classifiable to the FSN-405 Budget Analyst Series.
- (3) Positions that are primarily responsible for processing cash and cash instruments and related accountability requiring knowledge of the negotiability of items processed, and a high order of honesty and integrity in physically processing readily negotiable instruments. Such positions are appropriate to the FSN-415 Cashier Series.

- (4) Positions that are primarily responsible for work involving disbursement in US and local currencies by check or electronic fund transfer; control of depository accounts; the technical monitoring or supervision of the cashiering function; the management of cash and cash flow for all serviced posts; and control and monitoring of check stock inventory for all serviced posts. Such positions are appropriate to the FSN-440 Disbursing Series.
- (5) Positions that are primarily responsible for examining the accuracy, legality, compliance with regulations and justification of vouchers, invoices, claims, and other requests for payment for goods and services, and for reimbursement of expenditures for allowable medical or hospitalization costs or allowances, travel, and transportation. Such positions are classified in the FSN-420 Voucher Examining Series.

FSN-450 PART 2 SINGLE AGENCY POSITION CLASSIFICATION STANDARDS FMS PROGRAM ORGANIZATION

(TL:FSNH-21; 05-04-1994)

A. Background

The Financial Management System (FMS) was developed to improve the State Department's capability to manage its financial resources. The FMS is a computerized system for formulating budgets, developing financial plans, recording accounting transactions, examining and processing vouchers, effecting disbursements in US and foreign currencies, preparing various financial reports, etc.

To implement the FMS, the Department has established a number of Financial Management Centers (FMCs) throughout the world. There are approximately 33 FMCs located at major posts. They administer over 70% of the Department's overseas financial resources, including those of other agencies directly supported by them.

The Financial Management System, through the use of its computerized financial data base, makes it possible for each FMC to be a self contained organization responsible for the full range of financial management work from budget formulation to disbursement of funds, independent of the accounting and disbursing support typically provided by a Regional Administrative management Center (RAMC).

B. Characteristics of the FMS/FMC

The system provides current and complete financial management information, financial management controls, standardized procedures and reports, and technical control over functions from the Washington management standpoint. From the standpoint of the field manager (agency head at post), the system provides relevant financial management information, and advice and assistance from a staff of FSN Financial Management Analysts on such issues as:

- (1) What financial resources are required and how they are to be allocated to meet mission and program requirements;

How is financial performance matching up with financial planning, and what needs to be done to correct deviations;

- (3) What financial planning alternatives are available to meet funding short falls, program changes, project reprioritization, etc.

C. The Organization of the FMC

To maximize the benefits to be gained by the FMS in terms of more effective management of financial resources, and more effective utilization of positions and personnel, FMCs must be organized on a standard basis in accordance with the substructure as depicted below. The substructure lends itself to maximum interaction between the FMC Director and the staff, is relatively easily managed with a computer literate work force and management staff, and provides for minimum supervisory levels and maximum grade levels (assuming the work force is operating the financial management program at its full potential).

While it is realized that the standard organization may not be immediately achieved, posts and FMCs are obliged to achieve such objective as soon as possible. Part 3 provides guidance in this regard.

Full implementation of the benefits of the FMS also contemplates employing personnel that are capable of understanding and implementing the concepts of the new system. Part 4 provides guidance in this regard.

DIRECTOR
FMC

de Facto Deputy (FSN)

| | | | |
|-----------------------------|--|--------------------------------|-------------------------------|
| FINANCIAL MGT BRANCH # 1 | FINANCIAL MGT ANALYSIS BRANCH #2 | VOUCHER EXAMINING BRANCH | DISBURSING ANALYSIS BRANCH |
|-----------------------------|--|--------------------------------|-------------------------------|

#Optional

In large FMCs with heavy workload more than one Branch may be justified. The number of branches, per se, has no effect on grade levels of positions in the branch or branches.

(1) Management

The FMC is always headed by a US official who serves as the FMC Director. On an optional basis, he may have an FSN serving as in alter ego and who is designated as the de Facto Deputy FMC Director (see Part 5 below for classification guidance).

(2) Financial Management Analysis Branch(es)

The branch or branches doing integrated budgeting, allotment accounting, and management advisory work are generally headed by supervisory FSN branch chiefs. The branches are staffed with non-supervisory FSN Financial Management Analysts who are assigned responsibility for supporting an agency head or a number of agency heads who are holders and managers of allotments. These non-supervisory FSNs may work alone or may be assisted by lower graded personnel. Their positions are classified to the FSN-400 Series.

(3) Voucher Examining Branch

The vouchering branch is also generally headed by a supervisory FSN branch chief who may or may not be delegated certifying authority. Work in the branch is generally divided on the basis of travel vouchers and miscellaneous vouchers, although in some FMCs no such functional division may exist (see the FSN-420 Series for more details).

(4) Disbursing Branch

The disbursing branch is headed by a US Disbursing Officer. The work of the branch is divided on the basis of disbursing support functions and cashiering functions, (see the FSN-415 and FSN-440 Series for more details).

D. The Data Base of the FMC

- (1) All financial management operations, i.e., budgeting, allotment, accounting, voucher examining, disbursing and cashing share a common data base supported by a computerized network. FMC positions including Financial Management Analysts (positions in this series) interact with the data base by operating terminals to make entries, retrieve information, execute transactions, and produce reports for analysis.
- (2) Specifically, positions in this series at all grade levels use the computer system to manipulate the data base to formulate budgets, develop financial plans, monitor budget execution, establish allotment accounting records down to the object, or sub-object class levels (or to the function or project level as appropriate), establish obligations, monitor and reconcile liquidations with obligations, continuously analyze actual financial performance against financial plans, initiate or recommend alternative action(s), and generate financial reports.
- (3) Other positions in FMCs not in this series share the same data base for such other purposes as voucher examination, liquidation of obligations, scheduling of payments, preparation of US and local currency checks, recording receipt and payment of cash, etc. Furthermore, supervisory personnel (FSN and US) use the data base for the purpose of reviewing work performed and in progress.
- (4) In summary, accounting records, transactions and reports are all contained in the FMC data base. In effect, financial management information in an FMC is complete, self-contained, current and interactive; all of which makes possible the "real time" management of the financial process and the resources allotted to the funds manager.

E. Decision Making in an FMC

- (1) With the capability to manage the financial process comes the ability to integrate on an up-to-the-minute basis financial planning and execution with organization objectives, programs and projects. Comprehensive and current information makes it possible for agency heads at post to translate, and to articulate objectives, programs and projects into financial terms and to understand their implications.
- (2) Currency of information also provides the agency head an opportunity to intervene in the budget execution process if the

financial plan is not being followed, is unrealistic, or is adversely affected by headquarters mandated reductions or changes in the currency exchange rate or by changes in program direction or emphasis, etc. The intervention, because it is proactive in nature, permits the agency head to continue to manage rather than be reactive with no limited management alternatives to consider.

- (3) Complete detail information also permits the agency head to do "zero base" budget formulation in financial planning. What used to be considered as "fixed costs" (generally 80% of total budget) can now be examined on a timely and continuing basis, and alternatives considered as to resource distribution within the total financial plan. Significant proposed changes to substantive program or functional issues can be evaluated and their financial implications ascertained, including the major reprogramming of funds or changes to the way the agency operates at post.

F. Scope of an FMCs Program

- (1) The total number of all allotments a typical FMC is concerned with ranges from 25 to 35 for 8 to 12 agencies and with about 200 to 300 object/sub-object/functional classes for all allotments. They generate about 20 to 50 thousand obligations and liquidations each per year, and are controlled by 20 to 30 different headquarters and local limitations. In addition to the 8 to 12 supported agencies at post, FMCs provide service to 40 to 80 different agencies throughout the world. FMCs are found at the largest and most complex overseas posts.
- (2) Fund managers supported at post include those located at the embassy and constituent agencies. A funds manager is a generic term and is meant to describe that official who has the responsibility and authority to request for, receive, and authorize expenditures of funds to meet mission and program requirements. The term also applies to a designated representative of a funds manager (US or FSN) who is authorized to make specific financial management action(s) on behalf of the funds manager.
- (3) It is intended that most if not all FMCs provide financial management support to other posts within the general geographic area (e.g., the FMC at Buenos Aires supports the embassy and associated agencies at Montevideo and Ascunsion; the FMC at Brussels supports the embassy and associated agencies at The Hague, Copenhagen, and Luxembourg; etc.) Support may range from providing record keeping to reporting capability to providing substantive management advisory services.

FSN-450 PART 3 SINGLE AGENCY POSITION CLASSIFICATION STANDARDS MANAGING THE TRANSITION FROM A B&F OFFICE TO AN FMC

(TL:FSNH-21; 05-04-1994)

As stated in Part 2, FMCs are to be structured in accordance with the standard organization depicted therein. This standard organization is designed to maximize the benefits to be achieved under the FMS.

It is realized that the prescribed organization cannot be achieved by all FMCs at the outset. This part of the FSN-450 standards provides guidance to assist posts manage the transition from a traditional B&F Office to an FMC. The following transitional organizations should minimize organizational disruptions and employee concerns during the transition and during the recruitment, training, and development phases of new and additional staff.

Transitional Organization #1

FMC Director

*de Facto Deputy (FSN)

FINANCIAL MANAGEMENT ANALYSIS BRANCH

FSN-450-10

1 FSN-410-7
2 FSN-410-6

1 FSN-405-8

*Optional

VOUCHER EXAMINING BRANCH

DISBURSING BRANCH

SUPERVISORY
FSN-450-9

1 FSN-450-8

1 FSN-450-7

1 FSN-450-6

Transitional Organization #1 works on the assumption that part of the work force in the Financial Management Analysis Branch will be up to speed relative to performing financial management analysis work as contemplated by this FSN-450 series, while the other part of such work force is still

performing budgeting (FSN-405) and financial accounting (FSN-410) work under the old concept. (The Voucher Examining and Disbursing functions are, for purposes of this position management exercise, not included in the discussion.) While this type of organization can function for quite some time, the advantages of the FMS will not be achieved, fund managers will not be provided the advisory services necessary for effective financial management and there will probably be discontent among the work force in the branch due to differences in grade levels and series. Therefore, it is further assumed that personnel will be trained and be rotated through various assignments until the organization is ready for the next transition.

Transitional Organization #2

FMC DIRECTOR

*de Facto Deputy (FSN)

**FINANCIAL
MANAGEMENT
BRANCH #1**

FSN-450-10
SUPERVISORY

**FINANCIAL
MANAGEMENT
BRANCH #2**

FSN-450-9
SUPERVISORY

**FINANCIAL
EXAMINING
BRANCH**

**DISBURSING
BRANCH**

*Optional

1 FSN-450-9
1 FSN-450-8
1 FSN-450-7

1 FSN-450-8
1 FSN-450-7
1 FSN-450-6

Transitional Organization #2 works on the assumption that the work force is performing financial management analysis work as depicted by this series. However, Branch #1 may be either doing the more complex allotments and/or employees in Branch #2 have not yet reached the full potential of the system. The Supervisory FSN-450-10 position in Transition Organization #1 now heads Branch #1, while the supervisory FSN-450-9 position in Transition Organization #1 now heads up Branch #2. In both branches is seen the range of grades provided for by this series reflecting the varying stages of employee training and development and assignments. It should be clear that while the series provides for a career ladder, it is not mandatory that every position in the branches achieve the FSN-9 level, although such is possible. The classification principle still applies, i.e., that grade levels are driven by assigned duties and responsibilities as determined by the needs of management.

Transitional Organization #3

FMC DIRECTOR

*de Facto Deputy (FSN)

**FINANCIAL
MANAGEMENT
BRANCH**

**VOUCHER
EXAMINING
BRANCH**

**DISBURSING
BRANCH**

SUPERVISORY

FSN-450-10

OR

FSN-450-11

2 FSN-450-9

1 FSN-450-8

2 FSN-450-7

2 FSN-450-6

Transitional Organization #3 reflects the same assumptions as Transitional Organization #2 relative to employee development and training excepting that local management has determined that only one Financial Management Analysis Branch is necessary, and that the position of de Facto Deputy FMC Director will not be established. In the instant transitional organization, however, the post management has the option of designing and classifying the Branch head position to the FSN-10 or FSN-11 level.

FSN-10 This level is appropriate if the position is designed to only serve as the supervisor of the Branch.

FSN-11 This level is appropriate if the position in addition to serving as the Branch head is also designed to serve as the senior FSN in the FMC . Before making the above determinations the Classification Instructions in Part 5 must be read as they apply in the above cited cases.

The grade levels of subordinates will be driven by individual training and development which permit assignment and performance of complex and difficult assignment as envisioned in this series.

N.S.: The Transitional organizational configurations and staffing and grade patterns discussed above are options only. Good position management and local conditions may dictate variations at different FMCs. If assistance is required during the transitional period, posts are encouraged to seek guidance and assistance from the appropriate regional bureau, FMP and PER/FSN/PCM.

FSN-450 PART 4 SINGLE AGENCY POSITION CLASSIFICATION STANDARDS RECRUITING AND STAFFING GUIDE

(TL:FSNH-21; 05-04-1994)

- A. As stated in Part 2, full implementation of the benefits of the FMS also contemplates employing personnel that are capable of understanding and implementing the concepts of the new system. To make the system work effectively management must aggressively staff the FMC with FSNs with a broad gauge academic background and experience. Such FSNs must be able to grasp complex issues of financial and program management, analyze and weigh various alternatives that are available to the funds manager, and must be able to discuss such issues verbally and in writing. Further, such FSNs must have the mental acumen to understand not only the Financial Management System but how it interrelates with mission, programs, and projects of funds managers.
- B. In effect the FMC Director and the Personnel Officer must realize that special efforts must be expended in recruiting and staffing for the FMC. Attention to these issues do not stop here, however, as heightened and continuing attention must be paid to the training and development of the FSN work force.
- C. It is emphasized that the price that will be paid for inattention to the proper staffing of the FMC and the lack of appropriate training and development of the FSN work force is the inability of FSNs to work to the level contemplated by the FMS. This will result in not only non-obtainment of the grade levels contemplated by this and related series pertinent to the FMS, but more importantly the maximum benefits of the FMS will not be realized.
- D. While required qualification requirements are specified each grade level, guidance needs to be provided for specialized recruitment efforts. Implicit to successful performance of work in this occupation are requirements for positions at the full performance level to perform a high level of analytical work; conceptualize involved processes and relationships; articulate complex concepts orally and in writing; and constructively interrelate with coworkers in the FMC and with supported agency heads and their staff. Personnel to be recruited for positions in this occupation must either possess the foregoing qualities of have the potential, with appropriate training and development, of acquiring such capabilities. While a professional accounting degree is not a qualification requirement, a broad academic background obtained through a baccalaureate degree (or local academic equivalent) is required for employment in positions covered by

this series. Abroad background obtained through other experience (work or non-work related) that is equivalent to a baccalaureate degree (or the local equivalent) may be substituted with the joint agreement of the FMC Director and the Personnel Officer. The FMC Director and the Personnel Officer are jointly responsible for ensuring that qualification requirements expressed herein and at the different grade levels are met when filling positions in this series by recruitment or internal placement action.

- E. In recruitment endeavors, posts should refer to the Interagency Handbook on Foreign Service National Personnel Administration. Section 7 of the Handbook provides excellent guidance in recruiting for both in-house candidates, and candidates from outside sources. Particular attention should be given to those sections on recruitment from schools and universities, professional organizations, local business firms, etc.
- F. In development of recruits (both internal and external) formal training and development efforts are necessary to ensure timely and adequate staffing of key positions in the FMC, and continued proficiency of the FSN work force. In this connection, Section 8, Performance Evaluation, and Section 9, Career Development and Training of the handbook are helpful guides.

FSN-450 PART 5 SINGLE AGENCY POSITION CLASSIFICATION STANDARDS OCCUPATIONAL INFORMATION AND CLASSIFICATION INSTRUCTIONS

(TL:FSNH-21; 05-04-1994)

A. How Non-Supervisory Financial Management Analysts Function in an FMC

The following describes functions that can only be performed in an FMC organization where budgeting, allotment accounting, and management advisory services are performed on an integrated basis as a single continuum.

1. Positions in this series are responsible for an allotment or a group of allotments that are held by an agency or a number of agency heads. The term "responsible for..." means that positions administer funds in such allotment(s) for the agency head and provide him advice as to their status, and recommend alternatives and options to consider throughout the fiscal year and in planning for the out-years. These positions require an extensive knowledge of, and from a financial standpoint participate in the management

of an agency's mission, programs, and projects. Incumbents are consulted on a continuing basis by an agency head or designated representative regarding financial implications due to funding shortfall or due to changes in mission, programs, and/or projects.

2. Financial management analysis work consists of two component parts: operational work and management advisory services work.
 - a. Operational Work

This component of Financial Management Analysis work involves:

- (1) Formulating budget(s) based on past experience, current and future requirements as expressed in mission/program/project documents, knowledge of local economic conditions affecting price of goods, and currency exchange rate, and guidance received from headquarters;
- (2) Developing Financial Plans based on funding levels contained in allotment(s) (which is generally less than the amount requested in budgets formulated), and allocating resources down to object and sub-object class levels based on knowledge or discussion with agency head(s) relative to requirements of mission, programs, and projects;
- (3) Identifying which administrative support area should be under the reimbursable arrangement of FAAS, and developing data and recommendations accordingly. Upon approval by the FMC Director opening negotiations with appropriate agency(ies) as to the appropriateness of FAAS arrangement, and upon agreement, on the level of service to be provided. Directing or personally collecting statistical information on workload units and providing detailed statistical and other data to the bureau;
- (4) Establishing computerized allotment accounting records in accordance with financial plans;
- (5) Monitoring budget execution by comparing spending patterns and trends against financial plan(s), through analysis of obligation documents and proposed unplanned expenditures;
- (6) Maintaining allotment accounts by classifying obligation documents determining correct and most advantageous strip coding or accounting classification, posting such documents to the data base, reconciling and adjusting liquidation actions,

and generating financial management reports.

b. Management Advisory Work

This component of Financial Management Analysis work involves:

- (1) Advising on the financial implications of supported agency's mission, programs and projects;
- (2) Advising on funding priorities in accordance with headquarters guidance and operational requirements of the agency;
- (3) Recommending options and alternatives in revisions to financial plans brought about by changes in program emphasis and/or direction or changes to funding levels due to, for example, mandated reductions, changes in currency exchange rate, etc.;
- (4) Conducting research into financial issues requiring extensive review of audit trail or actions/commitments/guidance extending over multiple fiscal years, or review of local regulations/laws/practices having an impact on financial management (e.g., host country Value Added Tax) and submitting finding and recommendations to the supported agency head for information or referral to headquarters; and
- (5) Conducting a zero base review of financial plan to ascertain how best to utilize resources and to provide advice and assistance in reprogramming resources to meet operational needs.

B. Classification Instructions

1. Non-Supervisory Positions

In order for a non-supervisory position to be classified to this series, all of the following conditions must be present;

- (a) The position is located in a Financial Management Center;
- (b) The assigned work involves use of the interactive database of the Financial Management System;
- (c) The assigned work involves performing the budgeting and the allotment accounting functions on an integrated basis, i.e., but budget formulation, financial planning, allotment accounting, budget execution operations are all performed as

a continuous whole; the mental processes involved in accomplishing the work requires continuing perception and understanding of the entire financial process and their implications as it affects the supported fund(s) manager(s);

- (d) The work assigned clearly involves serving in a proactive advisory capacity to the supported fund(s) manager(s).

If any one of the foregoing conditions is not met the position is not functioning as a true Financial Management Analyst and should therefore be classified to existing series provided for in the FSN-400 occupational group. Questions regarding application of this series to particular positions should be referred to PER/FSN/PCM.

If all of the above conditions are met, the must be addressed by the post in the Analysis and Evaluation Statement that supports individual classification actions, and the standards for the various grade levels contained in this section will be used in the classification of these positions.

2. Supervisory Positions

There are no specific individual standards for supervisory positions. Instead the following principles will control in the classifications of all supervisory positions in this series.

a. Branch Chief Positions - FSN-450-10

These positions are classified at the FSN-10 level as they typically supervise not less than three subordinate positions, and at least one of them is classifiable to the FSN-9 level.

If however, there is an intervening US or FSN position between a Branch Chief position and that of the FMC Director, and such intervening position in fact exercises direct supervisory control over the Branch Chief position, the Branch Chief positions will be reduced in grade by one level to the FSN-9 level. This grade reduction will be likewise applied to FSN-9 position(s) that is/are subordinate to the Branch Chief position. The foregoing action is based on the principle that supervisory layering reduces the scope of subordinate positions.

Exceptions: (1) If the US intervening position is that of a US financial officer undergoing training and development in accordance with a career management program, and the

Branch Chief(s) have and exercise direct access to the Director FMC, the one grade reduction will not apply. (2) If the FSN intervening position is that of a de Facto Deputy (alter ego), the reduction will also not apply as in such a case the de Facto Deputy and the Director FMC are seen as a single supervisory entity.

All of the above conditions must be addressed by the post in the Analysis and Evaluation Statement that supports individual classification actions.

b. Senior FSN positions - FSN-450-11

These positions, in addition to serving as a Branch Chief, function as the senior FSN in the FMC. Line management responsibilities of such positions extend to only those functions in the Financial Management Branch. Such positions have no line management responsibility over the voucher examining function and over the FSNs in the disbursing function.

Generally these position have evolved from the budget specialist ranks under the Budget and Fiscal Office accounting system. With the advent of the FMC, posts affected had the option of either converting such senior positions into the de Facto FSN Deputy FMC Director positions, or to retain such positions to head the budget, accounting and management advisory functions (i.e., as Branch Chief).

Where the latter option is exercised by a post, such position would warrant classification as Supervisory Financial Management Analyst FSN-10 (see "a" immediately above). In some circumstances however, an incumbent of such a position, due to his/her long experience, broad knowledge of the FMS, and personal stature within the FMC, assumes a leadership status even though line authority is confined to only the budget and accounting functions. Leadership status is evidenced by such position's serving as the institutional memory and therefore the principal advisor on FMC wide matters to the Director, serving as principal point of contact with the ADP organization in the resolution of support problems and scheduling of special projects, serving as the coordinator for all FMS operations, etc.

Since the foregoing duties and responsibilities cause the scope of the position as a whole to exceed the confines of

serving as the supervisor of the budget and accounting function, the position in total is provided an additional grade over the FSN-10 level and classified as: Supervisory Financial Management Analyst FSN-450-11 as an exception case. As is true with all exception cases a position description along with a post prepared Analysis and Evaluation statement which addresses the conditions discussed above, must be submitted to the bureau, FMP, and PER/FSN/PCM for review and classification action.

N.B.: These positions cannot exist where there is a de Facto Deputy FMC Director position.

c. de Facto Deputy FMC Director - FSN-450-12

In some FMCs post management has made a conscious decision to designate an FSN as a de Facto Deputy FMC Director.

The FSN de Facto Deputy shares with the FMC Director responsibility for the overall management of the FMC, and for providing substantive financial advice to post management including the Ambassador and the DCM in connection with mission functions, programs, and projects from the financial management standpoint. In sharing with the FMC Director overall management responsibilities, these positions do not exercise technical or administrative control over the US Disbursing Officer. De Facto Deputy positions however are expected to assess the efficiency of the disbursing operations and the effectiveness of the management of the function relative to the overall operations of the FMC. Recommendations for improvements or adjustments to operations are generally made in management meetings with the FMC Director and the Disbursing Officer.

In addition, de Facto Deputy positions provide the continuity factor and are responsible for developing recommendations regarding the effective utilization and management of all FSN personnel in the FMC, including those employed in the disbursing operations. In this regard USDOs consult with de Facto Deputy positions in connection with any personnel action proposed or in the development and training of FSNs and generally accept their judgement on such matters.

The alter ego aspect of the foregoing relationship between the FSN de Facto Deputy FMC Director and the FMC Director

make possible from the classification standpoint the viewing of both positions as a single entity when evaluating effect of supervisory control over subordinate FSN positions (see discussion paragraph "a" immediately above regarding Branch Chief positions.)

Inasmuch as the FSN-450 non-supervisory work is the highest full performance level work supervised, such series is grade controlling and these positions are classified to the FSN-450 series. Where de Facto Deputy positions exist, they shall be classified in accordance with this handbook resulting in there being two grades (FSN-11) above that of the highest full performance work performed. A bonus grade is then added in recognition of performance of de Facto Deputy work as described in the preceding paragraphs in this section. The resulting classification will be: Supervisory Financial Management Analyst FSN-450-12.

N.B.: No final classification action will be taken on de Facto Deputy positions without a case by case review by the bureau, FMP, and PER/FSN/PCM. Material to be forwarded with such review will include an Analysis and Evaluation statement prepared by the post which will address all of the foregoing considerations.

FSN-450-9 SINGLE AGENCY POSITION CLASSIFICATION STANDARD

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|------------------------------|---------|--------------------------------|
| GROUP: | Financial Administration | SERIES: | Financial Mgt. Analyst (State) |
| TITLE: | Financial Management Analyst | CLASS: | FSN-450-9 |

BASIC FUNCTION:

This is the senior non-supervisory level within this series. Positions classified at this level are of two types:

Type #1 positions:

1. Are the principal contact between the FMC and the supported agency head or his designated representative, e.g., executive officer, administrative officer, senior FSN, etc.;
2. Independently provide to supported agency(ies) fund manager(s) the full range of financial management services including budget formulation, financial planning, budget execution, allotment accounting, analysis and reporting, etc.;
3. Provide comprehensive management advisory services to supported agency head(s) relating to financial issues covering a comprehensive range of the organization's mission/program/projects; and
4. Conduct research into regulatory/legal constraints on financial management and advise/warn fund manager(s) of transactions/payments that are in violation of regulation or law and provide alternatives if any.

Type #2 positions:

Serve as principal coordinator of the FMS operation in the FMC by interfacing with the ADP organization; serving as clearing house between the FMC and the system headquarters in Washington on proposed changes and enhancements system wide; being the scheduling point of FMS operations before, during and after a system "crash"; serving as the principal technical authority of FMS operations including the maintenance of tables, the conduct of orientation and training regarding reports, requirements, and capabilities of the system. Type #2 functions may also be found in other positions within the FMC, generally in supervisory positions responsible for work in this series.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES

Type #1 Positions

Positions serve as principal financial management advisors to assigned supported funds manager(s) or his/her designated representative. On the basis of an in-depth knowledge of agency mission/programs/projects, positions are responsible for formulating budget(s) for submission to headquarters. Positions develop material and documentation that make up proposed budget(s). Allocate requested resources among object/subobject classes based on knowledge of precedents, economic picture locally, "funding climate" in Washington, and other considerations including in-depth knowledge of agency program(s). Develop justifications for budget requests and impact statements of funding shortfalls.

N.B.: See introductory portion of FSN-450 Budget Series, Section 4 for definition and discussion of the term "budget."

Develop financial plan(s) upon receipt of allotment from headquarters, designing such financial plan(s) to reflect changes in funding level, reallocations of resources down to the object and subobject class level, and adjustments to mission/programs/projects. Where funding shortfall is critical, perform zero base review of financial implications of mission/programs/projects and make recommendations as to the best use of financial resources including modifications to level of mission/program/project activity; reprioritization of agency activities, etc.

Monitor budget execution through the allotment accounting process. Serve as the final authority on accounting classification and legality of expenditure (supervisory review is on post action basis). Based on spending patterns, changes to economic conditions locally (high inflation, exchange rate fluctuation) affecting price of goods and services, funding level changes, etc. recommend revision to financial management plans, modifications to programs/mission, etc.

Administer the FAAS reimbursement program for agencies supported. This includes identification of functions that fall within the FAAS, negotiating level of support, compiling workload statistics, and providing the same type of financial resource management expertise as for directly appropriated funds.

Type #2 Positions

Applying a comprehensive and technical knowledge of the Financial Management System from both the standpoint of financial management and the standpoint of computer capabilities and requirements positions serve as FMS coordinator at FMCs. Based on extensive knowledge of the computer system and local requirements, establish quality control points in system operations FMC-wide to ensure timely production of reports, and accurate entry, manipulation and retrieval of data. Serve as the principal point of contact with servicing ADP organization explaining detail requirements or sought for response from the ADP system. Translate technical requirements of the FMS to ADO personnel, and explain ramifications of proposed ADP action on the FMS operations. Collect and analyze FMS operational problems FMC-wide as a basis to recommend changes in work flow of documents, sequence of work operations, and system enhancements to Washington. Provide training on FMS system operations to FMC work force.

Both Type #1 and Type #2 positions operate computer terminals to record, review, analyze, and extract financial management information. Positions interact with data base to ensure that information is current and accurate.

SUPERVISORY CONTROLS

Type #1 Positions

Supervised by the Branch Chief who is responsible for coordinating workload within the Branch. Positions are advance Financial Management Analysts and are considered as experts and policy guidance is provided upon request. Work is reviewed on a post action basis primarily from the standpoint of achievement of over all objectives. Positions are delegated wide latitude for independent action in supporting funds manager(s).

Type #2 Positions

Supervised by the Branch Chief or other senior level position. To a great extent supervision pertains only to objectives desired and on policy matters. Positions are considered at the expert level as an extensive and intensive knowledge of the FMS and its interrelationship with the ADP organization and functions is required.

REQUIRED QUALIFICATIONS

EDUCATION: Completion of university level educational training resulting in the earning of a baccalaureate degree or the local academic equivalent. Other work or non-work basis. Where substitutions are made, the FMC Director and the Personnel Officer must jointly concur in such substitution and certify in writing (for inclusion in the employee's personnel folder) that the experience to be substituted for academic experience is relevant.

EXPERIENCE: At least three years performing progressively more responsible work of a program/technical/administrative nature where emphasis is placed on analytical, judgmental, and expository abilities. At least two of the three years must have been with the USG and one of the two years must have been work at the next lower level in this series, or the equivalent as determined jointly by the FMC Director and the Personnel Officer.

LANGUAGE: Level 4 (fluent) English ability is required.

KNOWLEDGE: Must have an in depth knowledge of the assigned supported agency's mission/program/projects and their implications from the financial management processes such as budget formulation, financial planning, budget execution and allotment accounting, and management advisory services. Must also have an expert knowledge of the Financial Management System, the US appropriations and budgeting process and regulatory/legal requirements, and the headquarters organization of the assigned agency supported.

ABILITIES: Must be able to follow the budgeting and the appropriations process in Washington and relate such activities to mission/programs/projects or assigned supported agency from the financial resource management standpoint. Must exercise sound financial resource management standpoint. Must exercise sound judgement in order to be able to ascertain best position to assume relative to the budgeting, financial planning, or budget execution processes to preserve options for fund(s) managers.

SKILLS: Must be skillful in advocating the agency head's viewpoints on complex and controversial issues persuasively to headquarters, local mission management, etc. orally and in writing. Must be able to exercise considerable interpersonal skills in representing supported agency head, and analytical skills in problem solving and presentation of options. Must possess Level 2 typing skills and be able to operate a computer keyboard and computer applications.

DISTINGUISHING FEATURES - ALL GRADE LEVELS

FSN-9 Positions

FSN-9 positions serve as the principal financial management advisor to the agency head supported and are responsible for budget formulation for an allotment or allotments. Positions require an expert knowledge of US and local laws having an effect on Financial management, and of financial management rules, processes and regulations in developing financial plans. Serve as final authority on accounting classification and legality of proposed obligations, and monitor budget execution through the obligation and liquidation processes. Finally, FSN-9 positions are viewed by supported agency heads as the financial management advisor to their respective agencies.

N.B.: There are no Type #2 positions below the FSN-9 level, therefore no distinguishing features are included in this standard for such positions.

FSN-8 Positions

FSN-8 positions differ from FSN-9 positions in that they support FSN-9 or other higher grade analyst (within or outside of the FMC e.g., USIS Budget Analyst). FSN-8 positions independently gather data from own or supported agency records regarding mission, program and projects for preliminary analysis leading to formulation of budget requirements. Positions at this level require a thorough knowledge of the financial management rules, processes and regulations of the FMS and the supported agency in developing a preliminary financial plan. Positions also apply an expert knowledge of accounting classifications and generally determine both correct

and most advantageous classifications of costs. Finally, positions participate with higher graded analysts on a continuing basis in consultation with the supported agency head.

FSN-7 Positions

FSN-7 positions differ from FSN-8 positions in that the former are in an advanced development mode while the latter are full performance positions. Under guidance, such positions gather data from identified sources regarding supported agency mission, programs and projects and assist in making preliminary analysis of such data incident to budget formulation. Such positions require a lesser degree of experience and knowledge of rules and regulations pertinent to financial management of resources and of supported agency(ies), mission, programs, and projects when assisting in preliminary aspects of financial planning. Review individual obligations documents to assign correct classification codes, referring problems in classification to higher authority. Note obvious deviations from financial plans and advise higher graded personnel.

FSN-6 Positions

FSN-6 positions differ from FSN-7 positions in that the former are entry level positions while the latter are advance developmental positions. Under specific guidance positions at this level perform very basic work in connection with budget formulation, e.g., sort data into established object/subobject classes, make file searches for program information, etc. Also under specific guidance compare budgeted figures with financial planning figures to ascertain deviations and refer to more senior personnel. Under specific guidance review obligation documents, assign strip coding and post action to data base. In a training mode observe consultations between senior analysts and agency head(s) served and may prepare summary of consultation.

FSN-450-8 SINGLE AGENCY POSITION CLASSIFICATION STANDARD

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|------------------------------|---------|--------------------------------|
| GROUP: | Financial Administration | SERIES: | Financial Mgt. Analyst (State) |
| TITLE: | Financial Management Analyst | CLASS: | FSN-450-8 |

BASIC FUNCTION:

This is the full performance level within this series. Positions at this level are responsible for budget formulation, financial planning, allotment accounting/budget execution and management advisory functions. Incumbents of positions at this level do not serve as the principal advisors to fund(s) managers or their designated representative, but rather serve assistants to or assist more senior personnel.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES

Positions support higher graded analysts in this series. In some instances positions support higher graded personnel outside the FMC who are responsible for budget formulation (e.g., some administrative positions in USIS). In such instances positions not only provide all background data in budget formulation, but through use of the FMS play a substantive role in financial planning, budget execution, and allotment accounting financial reporting.

Formulate budget(s) and financial plans on the basis of past financial performance and on mission, program and project requirements. Refer to mission/program/project documents, FAAS requirements, headquarters guidance, in-country economic conditions, labor costs, etc. as basis for determining detail unit cost by object/subobject class level as basis for developing budget. Accompany higher grade personnel to consult with heads of agencies supported to ascertain needs, priorities, emphasis, and other special issues having an impact on financial resources management. Upon receipt of allotment(s) from headquarters of agencies served, develop financial plan. If funding shortfall is critical allocate resources among object and subobject class levels on the basis of priorities previously expressed by line management.

Monitor budget execution when performing allotment accounting and classification of posts, and identify potential or actual deviations from financial plans. Ascertain basis for deviations and take steps to effect corrections. If deviations are substantive, refer to higher graded personnel along with findings and recommendations. When participating in consultations with supported agency head, is responsible for providing factual information including assessments of viability of alternatives under consideration.

Management advisory services consist of supporting higher graded personnel (a higher graded non-supervisory analyst or the Branch head) who consult and provide substantive advice and execute key decisions in the financial

management field on behalf of the supported agency head. Positions in this class are not the prime advisor but play the principal support role to the advisor. Positions exercise considerable experience and knowledge of the FMS, including the application of a thorough knowledge of the agency policies, procedures, rules and regulations relative to financial management. However, such experience and knowledge applies to interpretation of data or application of processes as opposed to the substantive programmatic interaction with agency head to explore and develop alternatives, options, or strategies relative to financial management within the context of mission, programs and projects.

Positions operate computer terminals to record, review, analyze and extract financial management information. Positions interact with data base to ensure that information is current and accurate.

SUPERVISORY CONTROLS

Supervision is provided by higher graded analysts in terms of overall effect desired. Positions are expected to resolve most problems independently. Work is generally reviewed in terms of end product and through the FMS data base.

REQUIRED QUALIFICATIONS

EDUCATION: Completion of university level educational training resulting in the earning of a baccalaureate degree or the local academic equivalent. Other work or non-work experience may be substituted for the academic requirement on a case by case basis. Where substitutions are made, the FMC Director and the Personnel Officer must jointly concur in such substitution and certify in writing (for inclusion in the employee's personnel folder) that the experience to be substituted for academic experience is relevant.

EXPERIENCE: At least two years performing progressively more responsible work of a program/technical/administrative nature where emphasis is placed on analytical, judgmental, and expository abilities. At least one of the two years must have been work at the next lower level in this series involving budgeting and accounting or the equivalent as determined jointly by the FMC Director and the Personnel Officer.

LANGUAGE: Level 4 (fluent) English ability is required.

KNOWLEDGE: Positions must have a thorough knowledge of the FMS, the budgeting processes including financial planning, allotment accounting, the financial management regulations, rules, and processes of the agency or various agencies supported; and the mission(s)/program(s)/and projects of

the agency(ies) supported and their financial implications. Must also have the same level of knowledge relative to the use of the FMS computerized data base to support financial management operations of supported agency.

ABILITIES: Positions must be able to relate financial activities (e.g., obligations, liquidations, strip coding, etc.) to financial plans and budgeting requirements for the out-year. Conversely must be able to relate changes in mission, programs and projects to financial management considerations, e.g., budgeting, planning, fund obligations, etc. Must be able to analyze complex issues, relate them to mission or financial requirements, and explain ramifications to higher graded personnel or to representative(s) of agency(s) head supported.

SKILLS: Positions must be skilled in interpersonal relationships; in articulating complex issues verbally and in writing; and in applying multiple agency financial guidance to varying circumstances. Must be able to operate computer keyboards and have a Level 1 typing skill.

DISTINGUISHING FEATURES

This is the full performance level for positions classifiable to this series. Positions in this class serve as principal assistant to higher grade positions (either a branch head or a full performance analyst). To see how positions at this and other levels are distinguished from each other, see classification standards for Financial Management Analyst FSN-450-9.

FSN-450-7 SINGLE AGENCY POSITION CLASSIFICATION STANDARD

(TL:FSNH-21; 05-04-1994)

| | | | |
|---------------|------------------------------|----------------|--------------------------------|
| GROUP: | Financial Administration | SERIES: | Financial Mgt. Analyst (State) |
| TITLE: | Financial Management Analyst | CLASS: | FSN-450-7 |

BASIC FUNCTION:

This is the advance training and development level within this series. Incumbents of positions at this level are responsible for assisting more senior personnel performing the full range of financial management analysis work in support of fund(s) managers or agency heads. Although positions apply a good general knowledge of policies and procedures of the FSN, they

are in an advanced training/developmental mode.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES

Participate substantively in the formulation of budgets and financial plans. Review data from files, FAAS agreement, headquarters guidance, local economic indicators, past performance requirements, supported agency program/project documents, etc. and develop budget estimates in specified assigned functional areas. May formulate less complex budgets in their entirety under closer supervision. Draft budget justifications, obtaining information from files and from working level supported agency program personnel. Upon receipt of allotment(s), participate in development of financial plan by drawing up work sheets and other material to assess impact of alternative resource allocations down to the object/sub-object class levels by higher graded analysts. Extract basic data from FMS data base in connection with reprogramming.

Under general supervision, monitor budget execution when performing allotment accounting, classification of costs, and review of liquidation actions, and identify potential or actual deviations from financial plans. As directed, conduct research to determine basis for deviations from plan and to ascertain possible corrective actions.

Provide support to higher graded analysts in management advisory function by developing data that will be used in discussions and providing basic information for inclusion in briefing memorandums, charts, etc.

Operate a computer terminal to record, review, analyze, and extract financial management information. Interact with data base to ensure accuracy and currency of information.

SUPERVISORY CONTROLS

Supervision is provided by higher graded analysts who provide general instructions regarding assignments. While work is reviewed in process and higher graded analysts are available to assist, majority of work is reviewed upon completion for accuracy, primarily through computer data base review.

REQUIRED QUALIFICATIONS:

EDUCATION: Completion of university level educational training resulting in the earning of a baccalaureate degree or the local academic equivalent. Other work or non-work experience may be substituted for the academic requirement on a case by case basis. Where substitutions are made, the FMC Director and the Personnel Officer must jointly concur in such substitution and certify in writing (for inclusion in the employee's personnel

folder) that the experience to be substituted for academic experience is relevant.

EXPERIENCE: At least one year working for the USG or equivalent organization at the next lower level. Work must involve budgeting and accounting and there must be evidence that such work is of a substantive rather than a clerical nature where emphasis is placed on analytical, judgmental, and expository abilities.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: Must have a working knowledge of the FMS, the budgeting processes including financial planning, allotment accounting, the financial management regulations, rules and processes of the supported agency. Must have a thorough knowledge of the use of the FMS computerized data base to support financial management operations of supported agency.

ABILITIES: Must be able to relate financial activities (e.g., obligations, liquidations, strip coding, etc.) to financial plans and budgeting for the current year. Conversely, must be able to relate current mission, programs, and projects to financial management considerations, e.g., budgeting, planning, funding, obligation patterns, etc. Must be able to analyze general problems, relate them to mission or financial requirement, and articulate ramifications to higher graded analysts.

SKILLS: Must be skilled in interpersonal relationships; in articulating general problems verbally and in writing; and in the use of a computerized data base by manipulation of computer terminals to enter, analyze, extract and otherwise work with financial management information. Must also possess Level 1 typing skills.

DISTINGUISHING FEATURES

This is the advance developmental level. Positions serve as working assistant to higher graded positions who are responsible for a block of allotments. To determine how positions at this and other levels are distinguished from each other, see the classification standard for Financial Management Analyst FSN-450-9.

FSN-450-6 SINGLE AGENCY POSITION CLASSIFICATION STANDARD

(TL:FSNH-21; 05-04-1994)

| | | | |
|--------|------------------------------|---------|--------------------------------|
| GROUP: | Financial Administration | SERIES: | Financial Mgt. Analyst (State) |
| TITLE: | Financial Management Analyst | CLASS: | FSN-450-6 |

BASIC FUNCTION:

This is the entry level for work in this series. Positions are responsible for routine tasks in support of higher level positions assigned more complex work. Assigned work is a training and developmental nature designed to prepare incumbents for more complex, higher graded work.

TYPICAL MAJOR DUTIES AND RESPONSIBILITIES

In a training/developmental capacity at the entry level and in support of higher graded personnel:

- (1) Reviews a variety of published material and documents which form the basis of the FMC and financial management analysis operations. Such material includes the FMS Manual, the RAMC OPMAN, appropriate FAMs, different bureau guidance material, particularly those pertaining to budget issues, and the various accounting and budget directives of the different agencies served by the FMC. Participate in formal training sessions where such material are discussed, including an understanding of their implications relative to system-wide management of financial resources.
- (2) Performs a variety of operations to gain expertise in such major functions as budget formulation, financial planning, allotment accounting, budget execution, and management advisory services. These operations may include collection of past budget information from available documents and other guidance relative to limitations in connection with financial planning, assigning classification coding to financial transactions, making preliminary analysis of expenditure patterns to determine conformance with financial plans, etc. Accompany higher grade analysts to management advisory meetings with supported agency head as observer, and records major business transacted and commitments made. Operate computer terminals to manipulate data base on an interactive basis in connection with the foregoing functions.

SUPERVISORY CONTROLS

Close supervision is provided by higher grade personnel as incumbents of positions at this level are trainees. Assignments are generally related to specific training objectives. Work is reviewed during progress, at key points, and upon completion.

REQUIRED QUALIFICATIONS:

EDUCATION: Completion of university level educational training resulting in the earning of a baccalaureate degree or the local academic equivalent. Other work or non-work experience may be substituted for the academic requirement on a case by case basis. Where substitutions are made, the FMC Director and the Personnel Officer must jointly concur in such substitution and certify in writing (for inclusion in the employee's personnel folder) that the experience to be substituted for academic experience is relevant.

EXPERIENCE: None.

LANGUAGE: Level 3 (good working knowledge) English ability is required.

KNOWLEDGE: Must understand basic mathematics, the principles of logic, the basics of interpersonal relationships, and the fundamentals of organizational dynamics.

ABILITIES: Must be able to communicate well verbally and in writing, able to function independently and as a self-starter, and able to visualize and interrelate complex concepts.

SKILLS: Must be skilled in or have the potential to become quickly skilled in use of computers and a typewriter at level 1.

DISTINGUISHING FEATURES

This is the entry level for positions classifiable to this series. Assignments are designed to provide training/developmental experience in the FMS and FMC as they relate to the budgeting, allotment accounting, and management advisory services functions. To see how positions at this and other levels are distinguished from each other, see the classification standard for Financial Management Analyst FSN-450-9.