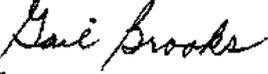


**Date:** September 20, 2012

**Code:** HR 2012-11

**To:** CSU Presidents

**From:** Gail E. Brooks   
Vice Chancellor  
Human Resources

**Subject:** New Classification and Updated Accounting and Budget Analyst Classification Standards (Units 7 & 9)

**Overview**

**Audience:** Human Resources Officers, Classification/Compensation Managers, and campus management responsible for the accounting and budget areas

**Action Item:** Information Only – Notice of new Accountant III classification in Unit 9, updated Accounting and Budget Analyst classification standards in Units 7 & 9, effective with the October 2012 pay period

**Affected Employee Group(s)/Unit(s):** Employees engaged in accounting work in Unit 7, employees engaged in accountant and budget analyst work in Unit 9, and employees performing Accountant III work in “in lieu of” classifications

**Summary**

New and updated accounting and budget classification standards, including a new Accountant III classification, will be implemented effective with the October 2012 pay period. Implementation instructions will be provided in a future salary technical letter.

Human Resources is pleased to announce the conclusion of the Accounting and Budget classification study. This study has resulted in the implementation of a new Accountant III classification as well as updated Classification and Qualification Standards for the Accounting Clerk, Accounting Technician, Accountant, and Budget Analyst classification series. As part of the classification study, salary ranges for these classifications were also compared to the external market. As a result, the salary ranges for the Accountant and Budget Analyst classifications have been adjusted to reflect the current market.

Pursuant to the Side Letter of Agreement (Attachment B) reached between the California State University (CSU) and the California State University Employees Union (CSUEU), the new and updated classifications and salary ranges are effective with the October 2012 pay period. The following final Classification and Qualification Standards are provided in Attachment A:

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**Distribution:**

CSU Chancellor  
Executive Vice Chancellor and CFO  
Executive Vice Chancellor and CAO  
All Vice Presidents

Associate Vice Presidents/Deans of Faculty  
Human Resources Officers  
HR Professionals  
Payroll Managers

- Accounting Clerk (1733)
- Accounting Technician I (1730)
- Accounting Technician II (1741)
- Accounting Technician III (1740)
- Accountant I (1762)
- Accountant II (4555)
- Accountant III (4556) - **NEW**
- Budget Analyst (5287) – *previously Assistant Budget Analyst (5287)*
- Senior Budget Analyst (5284) – *previously Associate Budget Analyst (5284)*

The following classification in Unit 7 will be abolished effective with the October 2012 pay period:

- Supervising Account Clerk I (1727)

Detailed implementation instructions, including impact to current Accountant III employees in “in lieu of” classifications, will be provided to the campuses in a forthcoming salary technical letter. Changes to the salary schedule will be implemented effective with the October 2012 pay period, and announced in a forthcoming pay letter communication.

**IMPORTANT NOTE:** All campus Accountant III positions hired on or after the October 2012 pay period must be placed in the new classification. Salary ranges for the Accountant and Budget Analyst classifications are provided as an attachment to the Side Letter of Agreement (Attachment B) and are effective with the October 2012 pay period.

Questions may be directed to Human Resources Management at (562) 951-4411. This HR memorandum is also available on the Human Resources Management’s Web site at: <http://www.calstate.edu/HRAdm/memos.shtml>.

Attachments

GB/ct

# Classification and Qualification STANDARDS

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## Accounting Clerk

*Class Code: 1733  
Issue Date: 10-01-2012  
FLSA: Non-Exempt*

### **OVERVIEW:**

Accounting Clerks perform clerical duties of limited scope in support of an accounting or financial record-keeping function. Incumbents occupying this classification follow specific instructions and well-defined procedures.

The Accounting Clerk classification is distinguished from other clerical series by a primary responsibility for performing routine and repetitive financial or cash-related clerical duties. The Accounting Clerk classification is distinguished from the Accounting Technician series in that the Technician series has primary responsibility for providing technical support to functional units regarding receiving and disbursing university and/or auxiliary funds and recording financial transactions.

### **TYPICAL ACTIVITIES:**

The following examples of typical work activities are meant to illustrate the general range of work functions performed by Accounting Clerks; they are not meant to be all-inclusive or restrictive. Work assignments may involve other related activities within the scope of this classification.

Accounting Clerks typically perform work involving some or all of the following duties: review repetitive financial documents for accuracy and completeness; make mathematical calculations; assign routine transaction codes by referring to lists, manuals, or other reference sources; receive money, make change, balance cash drawer, operate bulk coin counter and bulk currency counter; prepare receipts, disburse checks, and keep record of amounts received and disbursed; gather numerical data; post financial information where the identification and location of postings are clearly indicated; respond to routine inquiries regarding appropriate forms, websites, and resources to faculty, staff and general public, referring them to the appropriate staff member when more extensive interpretation is required; perform routine clerical functions such as sorting mail, data entry, greeting customers, answering phones and providing assistance, filing and using standard office equipment such as copy machines; provide routine assistance with web site applications; and use current computer word processing and spreadsheet software programs, web browsers, integrated financial systems and/or other types of records management systems, such as student accounting, cashiering and student financial aid.

### **MINIMUM QUALIFICATIONS:**

#### ***Knowledge and Abilities:***

Working knowledge of mathematical and general office methods, practices, and procedures. Ability to learn basic financial record-keeping methods, procedures, and practices; make mathematical calculations with speed and accuracy; maintain files and records; follow oral and written directions; communicate effectively with others; read, understand, and apply rules and regulations; and use current computer word processing and spreadsheet software programs, web browsers, integrated financial systems and/or other types of records management systems, such as student accounting, cashiering and student financial aid to complete tasks. Read and write English at a level appropriate to the position.

# Classification and Qualification STANDARDS

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## Accounting Technician Series

Class Title	Class Code	Issue Date	FLSA
<i>Accounting Technician I</i>	1730	10-01-2012	<i>Non-Exempt</i>
<i>Accounting Technician II</i>	1741	10-01-2012	<i>Non-Exempt</i>
<i>Accountant Technician III</i>	1740	10-01-2012	<i>Non-Exempt</i>

### OVERVIEW:

Accounting Technicians provide technical support to organizational units responsible for receiving and disbursing university and/or auxiliary funds and recording financial transactions (e.g., accounts payable, accounts receivable, student finance, investments and special projects, trust and general accounting units).

Positions are assigned to classifications in this series on the basis of the degree of complexity, difficulty, and variety of duties performed; amount of independence, originality, and discretionary decision-making authority delegated to the position; and demonstrated level of knowledge of accounting methods, procedures, and practices. All classifications require knowledge and understanding of financial record-keeping methods, procedures, and practices and the ability to use current computer word processing and spreadsheet software programs, web browsers, integrated financial systems and/or other types of records management systems, such as student accounting, cashiering and student financial aid. Incumbents usually have a variety of contacts, inside and outside the university, and may be assigned responsibility for providing training, guidance, and assistance to other employees.

The Accounting Technician Series is distinguished from other series such as clerical, payroll, general administrative support, and purchasing by a primary responsibility for providing technical support to functional units involved in receiving and disbursing university funds and/or its auxiliaries and recording financial transactions.

***Accounting Technician I*** – Work is typically constant and well-defined. Work assignments have well established guidelines and are outlined in specific terms. Assistance is provided handling transactions that are not clearly covered by established university policy.

***Accounting Technician II*** – This is the journey-level classification in the series. Work is of greater diversity and complexity than the lower levels. Incumbents work independently and exercise initiative and judgment in making decisions consistent with standard practice and established guidelines.

***Accounting Technician III*** – Incumbents at the advanced journey-level must exercise considerable judgment, initiative, and independence to achieve results. Work assignments may involve subject matter requiring technical expertise. Incumbents may provide input to the employee performance evaluation process.

### TYPICAL ACTIVITIES:

The following examples of typical work activities are meant to illustrate the general range of work functions performed by Accounting Technicians; they are not meant to be all inclusive or restrictive. Work assignments may involve other related activities within the scope of each classification.

Accounting Technicians typically perform duties that include some or all of the following: review documents for accuracy, completeness, validity, and adherence to standards; make mathematical calculations; assign transaction codes and prepare documents for processing; post data to journals, registers, and ledgers; compile,

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verify, reconcile, analyze, and summarize information; prepare invoices, enter data, and prepare billings and past due notices; review computer generated reports and make necessary corrections; maintain records; understand and interpret university policies and regulations for faculty, staff and the general public; review web pages and make recommendations for updates; write or update departmental procedures; may perform routine clerical functions as needed, such as sorting mail, data entry, greeting customers, answering phones and providing assistance, filing and using standard office equipment; provide technical assistance with web site applications; and use current computer word processing and spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems, such as student accounting, cashiering and student financial aid.

### **ACCOUNTING TECHNICIAN I**

Incumbents in this classification apply a general knowledge of financial record-keeping methods, procedures, and practices to the processing and recording of financial transactions and information. Work assignments are usually well-defined and of a constant nature; however, incumbents may be assigned responsibility for resolving problems. Detailed instruction is initially provided for incumbents new to the position. Once this introductory period is completed, incumbents are responsible for performing work that is accurate and for independently identifying and correcting any errors that may occur.

Incumbents communicate established university policies and procedures to faculty, staff and the general public, referring them to the appropriate staff member when more extensive interpretation is required; receive and disburse monies; compile various documents and review for accuracy; make mathematical calculations; update and maintain spreadsheets including entering, sorting, calculating; run and export queries; provide input to the modification and documentation of established procedures based on precedent and university policies; maintain files and records; and reconcile account balances.

### **MINIMUM QUALIFICATIONS:**

#### ***Knowledge:***

General knowledge of financial record-keeping, mathematical and general office methods, procedures, and practices.

#### ***Abilities:***

Ability to review financial documents for accuracy, completeness, validity, and adherence to standards; compute and post numbers rapidly and accurately; maintain files and records; identify, trace, and correct errors; follow directions; interpret and apply written rules and regulations; establish and maintain effective working relationships with others; exercise tact, courtesy, alertness, and good judgment in responding to others; use current computer word processing and spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems, such as student accounting, cashiering and student financial aid; and read and write English at a level appropriate to the position.

#### ***Experience:***

Equivalent to one year of clerical accounting or financial record-keeping experience which has provided the above knowledge and abilities.

#### ***Education:***

Any combination of education and experience which provides the required knowledge and abilities.

### **ACCOUNTING TECHNICIAN II**

Incumbents in this classification have the training and experience required to independently perform most of the skilled work of the Accounting Technician Series. This is the journey-level of this series. Positions of this classification require a thorough knowledge and understanding of financial record-keeping methods and practices.

The Accounting Technician II performs diverse duties involving a wide range of procedures. Incumbents are required to use initiative and judgment in analyzing information and determining a course of action within the specifications of standard practice and established guidelines. Work is usually performed without direct verification or check.

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Incumbents communicate established university policies and procedures to faculty, staff and the general public, obtaining clarification from others when more extensive interpretation is required; review data for accuracy and completeness and make correcting entries; maintain accounting of financial aid records; receive and disburse monies; prepare billings and past due notices; place holds, assess late fees, and process cancellations; post information to journals, registers, and ledgers; analyze and record transactions for write-off; assemble and compile data used in the generation of financial reports and/or analysis; balance and reconcile assigned accounts; create and maintain spreadsheets, including entering, revising, sorting, calculating and creating tables; modify, run and export queries; review and recommend content updates to web pages; assist with the modification and documentation of established procedures based on precedent and university policies; enter codes and data into the computer and review computer reports for accuracy; and participate in the testing of financial software for upgrades and implementations as related to the position including such activities as testing transaction/data entry and data output.

## **MINIMUM QUALIFICATIONS:**

### ***Knowledge:***

Thorough knowledge of financial record-keeping, mathematical and general office methods, procedures, and practices.

### ***Abilities:***

In addition to the Accounting Technician I abilities, must be able to apply accounting procedures and practices to the analysis of basic accounting problems; analyze and interpret accounting data; apply problem solving techniques in finding solutions to basic accounting problems; understand and apply applicable rules, regulations, policies, and procedures; use current computer word processing and spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems, such as student accounting, cashiering and student financial aid; work independently; and make sound decisions and recommendations regarding accounting activities.

### ***Experience:***

Equivalent to three years of progressively responsible financial record-keeping experience which has provided the above knowledge and abilities.

### ***Education:***

Any equivalent combination of education and experience which provides the required knowledge and abilities.

## **ACCOUNTING TECHNICIAN III**

The Accounting Technician III is the advanced journey-level classification in the series. Positions in this classification require a comprehensive knowledge of financial record-keeping methods, procedures, and practices, and a basic knowledge of Generally Accepted Accounting Principles (GAAP). May provide technical and/or work direction to other employees.

The Accounting Technician III performs a wide variety of duties requiring considerable judgment, initiative, and independence. Incumbents in this classification devise new methods, modify and document established procedures based on precedent and university policies and develop new procedures as necessary; deal with subject matter requiring technical expertise; and resolve difficult and unusual problems.

The Accounting Technician III typically performs duties that include some or all of the following: assemble and compile data used in the generation of financial reports and/or analysis; maintain accounting records for funds, programs, or activities involving multiple transactions; prepare reconciliations; update and maintain accounting tables and online functionality; create and maintain more complex spreadsheets including entering, revising, sorting, calculating and creating tables; create, troubleshoot, modify, run, analyze and export advanced queries; identify, research and work with appropriate personnel to resolve computer application errors; participate in the testing of financial software for upgrades and implementations as related to the position including such activities as testing transaction/data entry and data output; communicate established university policies and procedures to faculty, staff and the general public, including those that require extensive interpretation; prepare monthly adjusting and year-end closing journal entries; interpret and explain university, auxiliary and funding agency

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regulations to students, faculty, staff and outside parties; disburse funds after independently determining conformance to university regulations; and compose correspondence of a technical nature regarding financial matters.

**MINIMUM QUALIFICATIONS:**

***Knowledge:***

Comprehensive knowledge of financial record-keeping, mathematical and general office methods, procedures, and practices; and basic knowledge of Generally Accepted Accounting Principles (GAAP).

***Abilities:***

In addition to the Accounting Technician II abilities, must be able to interpret and apply a wide variety of written rules and regulations; maintain accounting records for funds, programs, or activities involving multiple transactions; compile, verify, and reconcile financial data; use current computer word processing and spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems, such as student accounting, cashiering and student financial aid; investigate and resolve errors and discrepancies; and read and interpret computer-generated reports.

***Experience:***

Equivalent to four years of progressively responsible financial record-keeping experience which has provided the above knowledge and abilities.

***Education:***

Any equivalent combination of education and experience which provides the required knowledge and abilities.

# Classification and Qualification STANDARDS

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## Accountant Series

Class Title	Class Code	Issue Date	FLSA
<i>Accountant I</i>	1762	10-01-2012	<i>Non-Exempt</i>
<i>Accountant II</i>	4555	10-01-2012	<i>Exempt</i>
<i>Accountant III</i>	4556	10-01-2012	<i>Exempt</i>

### OVERVIEW:

The Accountant series encompasses those positions whose primary function is performance of professional accounting work which is analytical, evaluative, innovative and advisory in nature. Accountants apply knowledge of the theories, principles, and practices of the accounting profession, including Generally Accepted Accounting Principles (GAAP), in classifying, examining, and analyzing financial transactions.

Positions are assigned to classifications within the series on the basis of the size, scope, and complexity of accounting activities; independence of action; knowledge and ability requirements; amount of planning, evaluation, and analysis required by the position; and nature of supervision received and/or exercised.

The Accountant Series are distinguished from the Accounting Technician series by work that: (1) is analytical, evaluative, innovative, and advisory in nature; and (2) draws upon and requires knowledge of accounting principles and practices.

**Accountant I** – The entry level professional accountant position is distinguished from the Accounting Technician series by having primary responsibility for the generation of routine financial reports and statements and/or analysis requiring understanding and interpretation in the application of Generally Accepted Accounting Principles (GAAP) and the variety of work assignments.

**Accountant II** – The intermediate-level professional accountant position involves the application of accounting principles and practices to the resolution of a variety of accounting functions or problems. Work is performed with greater independence of judgment and action than the lower level.

**Accountant III** – Incumbents perform advanced professional accounting work involving the application of accounting principles and practices to the resolution of a wide variety of complex accounting problems. Serves as a high-level individual contributor providing expertise and/or provides lead work direction to other professional and/or technical staff.

### TYPICAL ACTIVITIES:

The following examples of typical work activities are meant to illustrate the general range of work functions performed by Accountants; they are not meant to be all-inclusive or restrictive. Work assignments may involve other related activities within the scope of each classification.

Accountants typically perform some or all of the following duties: assure the proper recording and documentation of financial transactions and contribute to audit process; prepare, analyze, and interpret financial reports, statements, and records; make financial projections; examine documents for conformance to established policies and procedures and Generally Accepted Accounting Principles (GAAP); identify actual or potential problems and recommend corrective action; compute and estimate the effect of proposed changes on operating programs or accounting operations; document and maintain business processes, standards and procedures; provide initial troubleshooting of financial systems problems and participate in the design and installation of financial systems upgrades and required testing and verification of results; conduct extensive financial data compilation, querying

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and drilling on large volumes of financial data; and use integrated financial systems and/or other types of records management systems.

### **ACCOUNTANT I**

This is the first level of professional accounting work requiring general knowledge and understanding of accounting principles and practices. Under the direction of an experienced accountant, incumbents are given work assignments that are designed to expand practical experience and develop professional judgment in the application of accounting principles.

Work assignments typically include some or all of the following: examine financial documents for completeness, accuracy, and conformance with established policies and procedures and general accounting standards; reconcile reports and financial data with financial statements on file; correct and reconcile account balances to external data; prepare journal entries; resolve problems associated with incorrect entries, deviations from established procedures, and other inconsistencies with accounting principles; prepare routine financial reports and statements; and provide input to the documentation and maintenance of business processes, standards and procedures. Incumbents may be assigned responsibility for providing training, guidance, and assistance to other employees and may provide work direction to other professional and/or technical staff.

#### **MINIMUM QUALIFICATIONS:**

##### ***Knowledge:***

General knowledge of Generally Accepted Accounting Principles (GAAP); office methods and procedures; statistical and mathematical presentation of data; advanced proficiency with current word processing and spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems.

##### ***Abilities:***

Ability to interpret and follow instructions and policy guidelines; analyze financial and statistical data and draw conclusions; utilize problem solving techniques; establish and maintain effective working relationships with others; and communicate effectively with others inside and outside the unit, including conveying technical information to non-Accountants.

##### ***Experience and Education:***

Equivalent to a bachelor's degree with a major in accounting, business administration, finance or a closely related field **OR** a combination of education and experience which provides the required knowledge and abilities.

### **ACCOUNTANT II**

Incumbents in this classification independently perform the full range of professional accounting work which requires a thorough knowledge of Generally Accepted Accounting Principles (GAAP).

Work assignments typically include some or all of the following: ensuring that assigned accounting program activities are carried out in accordance with established policies and procedures and general accounting standards; correct and reconcile account balances to external data; identifying actual or potential problems and recommending corrective or preventative action; developing financial statements and reports; making budget projections; predicting the effects of changes in operating programs; interpreting new and existing federal and state regulations relative to their assigned area of responsibility; providing consultative services to campus administrators in resolving accounting problems; recommend changes to and assist with the documentation and maintenance of business processes, standards and procedures. Incumbents may be assigned responsibility for providing training, guidance and assistance to other employees and may provide work direction to other professional and/or technical staff.

#### **MINIMUM QUALIFICATIONS:**

##### ***Knowledge:***

Thorough knowledge of Generally Accepted Accounting Principles (GAAP); office methods and procedures; statistical and mathematical presentation of data; advanced proficiency with current word processing and

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spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems. General understanding of internal control methods. Working knowledge of federal student financial aid annual reporting requirements, and quarterly grant reporting requirements.

**Abilities:**

In addition to those of the Accountant I, ability to apply accounting principles to the analysis of complex accounting problems; analyze and interpret accounting data; prepare clear, accurate financial statements and reports; utilize problem-solving techniques in finding solutions to complex accounting problems; understand and apply applicable rules, regulations, policies, and principles; make decisions and recommendations regarding accounting activities; communicate effectively with others inside and outside the unit, including conveying technical information to non-Accountants.

**Experience:**

Equivalent to two years of progressively responsible professional accounting experience.

**Education:**

Equivalent to a bachelor's degree with a major in accounting, business administration, finance or a closely related field **OR** a combination of education and experience which provides the required knowledge and abilities.

**ACCOUNTANT III**

The Accountant III position performs advanced professional accounting work requiring a comprehensive knowledge and understanding of accounting principles and practices and substantial judgment and discretion. Incumbents occupying this classification may lead the day-to-day activities and review the work of clerical, technical or professional employees engaged in accounting, financial record-keeping or financial reporting work, and may provide input to the employee performance evaluation process.

Duties performed by the Accountant III typically include some or all of the following: assure that assigned accounting reporting systems and procedures are in compliance with established administrative policies and procedures and acceptable accounting standards; interpret financial reports and statements and identify problem areas; prepare complex financial statements and reports; analyze account balances and reconcile balances to external data; analyze accounting control procedures and recommend changes or modifications; recommend and implement changes to the documentation and maintenance of business processes, standards and procedures; provide technical advice and consultation to campus administrators; represent the university to external organizations on specific issues. May provide lead work direction to other professional and/or technical staff.

**MINIMUM QUALIFICATIONS:**

**Knowledge:**

Extensive knowledge of Generally Accepted Accounting Principles (GAAP); office methods and procedures; statistical and mathematical presentation of data; advanced proficiency with current word processing and spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems. General knowledge of governmental accounting and internal control methods and related laws, rules, and regulations. Working knowledge of federal student financial aid annual reporting requirements, and quarterly grant reporting requirements.

**Abilities:**

In addition to those at the Accountant I and II levels, ability to prepare complex financial statements and reports; understand and interpret laws and rules; communicate effectively with others inside and outside the unit, including conveying complex and technical professional accounting information to non-Accountants.

**Experience:**

Equivalent to five years of professional level accounting experience.

**Education:**

Equivalent to a bachelor's degree with a major in accounting, business administration, finance or a closely related field **OR** a combination of education and experience which provides the required knowledge and abilities.

# Classification and Qualification STANDARDS

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## Budget Analyst Series

Class Title	Class Code	Issue Date	FLSA
<i>Budget Analyst</i>	5287	10-01-2012	<i>Non-Exempt</i>
<i>Senior Budget Analyst</i>	5284	10-01-2012	<i>Exempt</i>

### OVERVIEW:

Under general supervision, the Budget Analyst Series encompasses those positions whose primary function is to perform the budget analysis work required to administer the California State University budgetary program and provide consultative budget services to an assigned area. The series consists of the Budget Analyst and the Senior Budget Analyst. The Budget Analyst often provides assistance to the Senior Budget Analyst by handling assigned phases of the budget analysis work while the Senior Budget Analyst is responsible for the full scope of assigned projects, including managing special studies and developing reports.

**Budget Analyst** – Perform budget analysis work required to administer the CSU budgetary program and assist in providing consultative budget service to campus constituents. Incumbents in this classification are assigned to assist and may work with or under the guidance of Senior Budget Analysts and management.

**Senior Budget Analyst** – Independently perform complex budget analysis work required to administer the CSU budgetary program and provide consultation to campus constituents. Incumbents in this classification are assigned the budget analysis work for an assigned area. The nature of this work is predominantly more complex and responsible and requires greater in-depth analysis than does the work performed by Budget Analysts.

### TYPICAL ACTIVITIES:

The following examples of typical work activities are meant to illustrate the general range of work functions performed by Budget Analysts; they are not meant to be all-inclusive or restrictive. Work assignments may involve other related activities within the scope of each classification.

Budget Analysts typically perform some or all of the following duties: review, analyze, and develop recommendations on budgetary and related fiscal affairs of an assigned area; analyze budget requests and perform continuous budgetary control of revenue and appropriations; review of balance sheet items in evaluating financial resources available and impact on a budgetary program; prepare monthly and year-end closing journal entries, including systemwide transactions; perform cash flow modeling; manage fund balances, enterprise fund budgeting and reconciliations, FIRMS budget submission and capital project modeling; provide information and instructions to management and employees of the CSU concerning specific phases of budgets and financial procedures; prepare related reports; and use current computer word processing and spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems.

### BUDGET ANALYST

This is the first level of professional budgeting work requiring general knowledge and understanding of budget and financial accounting principles and practices. Under general direction, incumbents are given less complex work assignments that expand the incumbent's practical experience and develop professional judgment in the application of budgeting principles. May provide work direction to other professional and/or technical staff.

Work assignments typically include some or all of the following: survey and investigate budget matters, including collecting information from national databases and other institutions of higher education; consult with and advise

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responsible officials on fiscal organization, fiscal procedure and related problems; analyze budget requests, including projection and revenue costs, posting of budget data to journals, registers or ledgers, and perform continuous budgetary control of appropriations; draft text materials to summarize, analyze, and justify budget programs; gather data and conduct studies on various problems arising in connection with financial administration; assist higher level budget analysts and management with position control, labor cost distribution and budgetary control functions; provide information and instructions to management and employees of the CSU concerning specific phases of budgets and financial procedures; prepare related reports and correspondence for higher level review; document and maintain business processes, standards and procedures; provide initial troubleshooting of financial systems problems; participate in the design and installation of financial systems upgrades and required testing and verification of results; conduct extensive financial data compilation, querying and drilling on large volumes of financial data; and use integrated financial systems and/or other types of records management systems.

## **MINIMUM QUALIFICATIONS:**

### ***Knowledge and Abilities:***

General knowledge of financial, budgetary and accounting principles and practices. Working knowledge of the principles and practices of public finance, administrative, personnel fiscal management and cash-flow management; research techniques and statistical principles and procedures; advanced proficiency with current word processing and spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems. Familiarity with the principles of position control and budgetary alignment. Ability to define problem areas, collect data, perform preliminary analyses and make appropriate recommendations; and write clear and concise analytical comments.

### ***Experience:***

Two years of progressively responsible professional experience in analyzing data including one year involving duties such as preparation, justification and analysis or the control and administration of a budget or budgetary process.

### ***Education:***

Equivalent to a bachelor's degree with a major in accounting, business administration, finance or a closely related field **OR** a combination of education and experience which provides the required knowledge and abilities.

## **SENIOR BUDGET ANALYST**

Incumbents in this classification independently perform the full range of professional budgeting work which requires a thorough knowledge and understanding of budget and financial accounting principles and practices.

Work assignments typically include some or all of the following: independently survey and investigate more complex budget matters, including collecting information from national databases and other institutions of higher education; consult with and advise responsible campus officials on budget requests, including projection and revenue costs, posting of budget data to journals, registers or ledgers and perform continuous budgetary control of appropriations; draft text material to summarize, analyze, and justify budget programs; gather data and conduct studies on various problems arising in connection with financial administration; assist management with position control, labor cost distribution and budgetary control functions; provide information and instructions to management and employees of the CSU concerning specific phases of budgets and financial procedures; prepare related reports and necessary correspondence; develop business processes, standards and procedures; provide initial troubleshooting of financial systems problems and participate in the design and installation of financial systems upgrades and required testing and verification of results; conduct extensive financial data compilation, querying and drilling on large volumes of financial data; and use integrated financial systems and/or other types of records management systems. Incumbents may be assigned responsibility for providing training, guidance and assistance to other employees and may provide lead work direction to other professional and/or technical staff.

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## **MINIMUM QUALIFICATIONS:**

### ***Knowledge and Abilities:***

Thorough knowledge of financial, budgetary and accounting principles and practices. General knowledge of the purpose, functions, and fiscal organization of the campus(es); principles of position control and budgetary alignment. Working knowledge of the principles and practices of public finance, administrative personnel, fiscal management and cash-flow management; research techniques and statistical principles and procedures; advanced proficiency with current word processing and spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems. Knowledge of or ability to learn quickly the financial structure and financial procedures of the CSU. Ability to analyze and review the budgets and financial practices of the campus(es), communicate clearly and present complex budget information in a clear, concise and professional manner, analyze situations accurately, and develop an effective course of action.

### ***Experience:***

Three years of progressively responsible analytical experience including two years performing work involving the preparation, justification, and analysis, or the control and administration of a budget or budgetary program.

### ***Education:***

Equivalent to a bachelor's degree with a major in accounting, business administration, finance or a closely related field **OR** a combination of education and experience which provides the required knowledge and abilities.

*JA 9/17/12*

## Side Letter of Agreement

### Implementation of Accounting and Budget Analyst Classification Standards

This Memorandum of Understanding (MOU) constitutes the entire agreement between the California State University (CSU) and the California State University Employees' Union (CSUEU) and satisfies all bargaining obligations resulting from meeting and conferring pursuant to HEERA and Article 17 of the parties Collective Bargaining Agreement (Agreement) on the issue regarding impact of CSU's implementation of updated classification standards for the:

- Accounting Clerk (1733)
- Accounting Technician I (1730)
- Accounting Technician II (1741)
- Accounting Technician III (1740)
- Accountant I (1762)
- Accountant II (4555)
- Budget Analyst, *previously Assistant Budget Analyst* (5287)
- Senior Budget Analyst, *previously Associate Budget Analyst* (5284)

and the following new classification in Unit 9:

- Accountant III (4556)

and the abolishment of the following classification in Unit 7:

- Supervising Account Clerk I (1727)

The CSUEU was provided copies of the updated classification standards used as the subject of discussion between the parties pursuant to provision 17.14 of the Agreement (*see Attachment A*).

In accordance with the foregoing the parties hereby agree as follows:

#### 1. Salary Schedule

- a) The subject classifications will be implemented effective with the October 2012 pay period. The salary ranges effective on the implementation date are attached.

RK 9/17/11

- b) Twelve month, 11/12, and 10/12 pay plans will be available for the subject classifications.
- c) Employees whose base salary is below the new salary range minimum will automatically be moved to the applicable salary range minimum for their classifications. Pursuant to Article 20, campus management may elect to provide employees in-range progressions above their new minimum salary rates.

2. **Implementation of the Updated Classification Standards**

- a) Implementation of the updated classification standards will not result in any adverse impact to incumbent employees and will not adversely impact any employee's employment status (temporary, probationary, permanent), anniversary dates or seniority points.
- b) Except as specified elsewhere in this agreement, implementation of the revised classification standards and the corresponding salary ranges will not require campuses to grant the incumbents salary increases. Campus management may elect to provide these employees with in-range progressions.
- c) Current employees who are performing applicable accounting and budget work shall be provided a website link or copies of the Classification and Qualification Standards for the relevant classifications within thirty (30) days of the implementation of this Agreement.

3. **Implementation of Newly Created Accountant III Classification**

- a) Effective with the October 2012 pay period, all newly hired employees performing Accountant III work shall be placed in the newly created Accountant III classification and will follow the existing provisions of the CSUEU agreement.
- b) If the position description of an employee in an in-lieu classification performing the work of Accountant III is not current, the employee and the appropriate administrator shall update the position description in accordance with Articles 17.9 and 17.10.
- c) Once the employee has been provided a current position description, the appropriate administrator shall make the initial recommendation for the appropriate classification within 30 days. Human Resources will review the recommendation pursuant to the campus classification review procedure and Articles 9.26 - 9.28. If the appropriate administrator does not make the initial recommendation within thirty (30) days, the employee may request a position classification review in accordance with Articles 9.26-9.28.
- d) Human Resources shall complete the classification review within one hundred and eighty (180) days. Any reclassification resulting from this implementation will be retroactive to the implementation date of this Agreement.

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- e) The CSU shall consider an employee's job duties, skills, experience, and competencies outlined in the classification standard to determine his/her placement in the appropriate classification. Such consideration shall be in accordance with the campus classification review and approval process and consistent with Classification and Qualification Standards and requirements.
- f) Pursuant to Article 9.30, any appeal of the classification decision must be made by the employee and submitted to Human Resources within thirty (30) days of receipt of the classification decision. Any reclassification resulting from a classification appeal will be retroactive to the implementation date of this Agreement.
- g) Employees in "in-lieu" classifications who are reclassified to the new Accountant III classification will receive at least a 5% increase up to the salary range maximum if the salary range maximum of the new classification is at least 2.5% above the salary range maximum of the employee's current classification.
- h) Employees in an in-lieu classification with a higher salary range may be grandfathered in that current classification to ensure no adverse impact; however, an employee may voluntarily elect to be reclassified to Accountant III. The decision by an employee must be made no later than thirty (30) days after notice of eligibility to be reclassified.
- i) There shall be no demotion of any employee as a result of the implementation of this Agreement.
- j) Employees reclassified as a result of the implementation of the new Accountant III classification will not have any change to their temporary, probationary or permanent status.
  - (1) Any permanent employee reclassified to the newly created Accountant III classification, in accordance with this Agreement, shall not have to serve a new probationary period.
  - (2) Probationary employees performing Accountant III work shall receive credit toward permanency in the relevant classification for time served in a prior classification.
  - (3) The time temporary employees have spent performing Accountant III work shall be counted for the purpose of qualifying for permanent status.
- k) Seniority points for employees in in-lieu of classifications will be transferred to the new Accountant III classification. Seniority points for those employees otherwise reclassified/promoted after completion of this implementation into the new Accountant III classification will be handled according to existing provisions of the collective bargaining agreement.
- l) The implementation of this agreement will be completed no later than October 1, 2013. Any reclassification submitted after the completion of this implementation

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will be handled according to existing provisions of the collective bargaining agreement.

Accounting Technician/Accountant/Budget Analyst  
Salary Ranges

Classification	Current Salary Range				Proposed Salary Range			
	Minimum	Midpoint	Maximum	Range Spread	Minimum	Midpoint	Maximum	Range Spread
Accounting Clerk	\$27,660	\$34,578	\$41,496	50%	No Change			
Accounting Tech I	\$32,088	\$40,122	\$48,156	50%	No Change			
Accounting Tech II	\$35,640	\$44,562	\$53,484	50%	No Change			
Accounting Tech III	\$40,572	\$50,712	\$60,852	50%	No Change			
Accountant I	\$43,392	\$54,240	\$65,088	50%	\$43,392	\$56,412	\$69,432	60%
Accountant II	\$47,376	\$59,214	\$71,062	50%	\$49,272	\$64,052	\$78,840	60%
Accountant III - new					\$58,008	\$75,414	\$92,820	60%
Asst Budget Analyst	\$45,372	\$56,730	\$68,088	50%	\$45,372	\$58,986	\$72,600	60%
Assoc Budget Analyst	\$54,600	\$68,244	\$81,888	50%	\$54,600	\$70,980	\$87,360	60%

For CSU:

For CSUEU:

Name: \_\_\_\_\_ Date: \_\_\_\_\_  
*James Adams* 9/13/12  
*Paul G* 9/13/12  
*Bill Campbell* 9-13-12  
*Dawn McKinley* 9-14-12  
*Charlene Pruz* 9/14/12

Name: \_\_\_\_\_ Date: \_\_\_\_\_  
*Lonny* 9/17/12