

**U.S. Office of Personnel Management
Division for Human Capital Leadership and Merit System Accountability
Classification Appeals and FLSA Programs**

**Center for Merit System Compliance
1900 E Street, NW., Room 7675
Washington, DC 20415-6000**

**Classification Appeal Decision
Under section 5112 of title 5, United States Code**

Appellant: [name]

Agency classification: Accountant
GS-510-12

Organization: Financial Records/Control Unit
Business/Financial Management Section
Resources Branch
Plans and Programs Division
[program designation]
Department of the Navy
[city and State]

OPM decision: Accountant
GS-510-12

OPM decision number: C-0510-12-02

/s/ Linda J. Kazinetz
Linda J. Kazinetz
Classification Appeals Officer

July 30, 2003
Date

As provided in section 511.612 of title 5, Code of Federal Regulations, this decision constitutes a classification certificate that is mandatory and binding on all administrative, certifying, payroll, disbursing, and accounting officials of the Government. The agency is responsible for reviewing its classification decisions for identical, similar, or related positions to ensure consistency with this decision. There is no right of further appeal. This decision is subject to discretionary review only under the conditions and time limits specified in title 5, Code of Federal Regulations, sections 511.605, 511.613, and 511.614, as cited in the *Introduction to the Position Classification Standards*, appendix 4, section G (address provided in appendix 4, section H).

Decision sent to:

[appellant]

[servicing human resources officer]

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Introduction

On April 16, 2003, the Center for Merit System Compliance (formerly the Merit System Compliance Group) of the U.S. Office of Personnel Management (OPM) accepted a position classification appeal from [appellant], who is employed as an Accountant, GS-510-12, in the Financial Records/Control Unit of the Business/Financial Management Section, Resources Branch, Plans and Programs Division, [program designation], Department of the Navy, in [city and State]. The appellant requested that her position be classified at the GS-13 level. This appeal was accepted and decided under the provisions of section 5112 of title 5, United States Code.

A telephone audit was conducted by an appeals representative on July 8, 2003, and a telephone interview with the appellant's supervisor, [name], on July 29, 2003. This appeal was decided by considering the audit findings and all information of record furnished by the appellant and her agency, including her official position description [number], and other material received in the agency administrative report on June 24, 2003.

General issues

The appellant disputed the accuracy of her position description. However, we find that the additional information she submitted constituted a greater degree of detail and exposition regarding the already-described duties rather than actual additional duties.

Position information

As a general synopsis of the appellant's duties, she reviews all financial documents and contracts for the unit to ensure correct funding authorization and availability of funds for obligation or commitment, resolves problems related to insufficient funds with the program offices, rectifies accounting discrepancies, and defines and coordinates required modifications to the automated accounting system. She also manages the contractor incentives and contingent liabilities accounts and the reimbursable and direct cite funding accounts.

Series determination

The appellant's position is properly assigned to the Accounting Series, GS-510, which covers positions that involve the performance of professional accounting work. Neither the appellant nor the agency disagrees.

Title determination

The authorized title for nonsupervisory, operating accounting positions in this series is Accountant. Neither the appellant nor the agency disagrees.

Grade determination

The position was evaluated by application of the criteria contained in the Job Family Position Classification Standard for Professional and Administrative Work in the Accounting and Budget

Group, GS-500. This standard is written in the Factor Evaluation System (FES) format, under which factor levels and accompanying point values are to be assigned for each of the following nine factors, with the total then being converted to a grade level by use of the grade conversion table provided in the standard. The factor point values mark the lower end of the ranges for the indicated factor levels. For a position to warrant a given point value, it must be fully equivalent to the overall intent of the selected factor level description. If the position fails in any significant aspect to meet a particular factor level description, the point value for the next lower factor level must be assigned, unless the deficiency is balanced by an equally important aspect that meets a higher level.

Factor 1, Knowledge required by the position

This factor measures the nature and extent of information an employee must understand in order to do the work, and the skills needed to apply that knowledge.

The knowledge required by the appellant's position matches Level 1-7. At that level, work requires comprehensive accounting knowledge and skill sufficient to independently plan and conduct a variety of assignments and to analyze systems or modify and adapt conventional techniques to solve a variety of problems. The factor illustration for Level 1-7 accounting work provided in the standard describes the following work situations as typical of this level:

- Develops and maintains an automated voucher examining and disbursing subsystem that provides in-house processing of commercial vouchers and payment for transactions completed by other organizations. Determines functional accounting requirements, assures interface with the larger automated management system, guides systems programming, develops functional tests, writes instruction manuals, gives oral presentations on development progress, and attends meetings on system integration and problem resolution.
- Monitors accounting systems covering operations and expenses for such items as payroll, travel, transportation, supplies, rents, services, inventory, or commercial accounts. Participates in decision-making sessions and advises a number of program managers on regulatory requirements, financial policies, the interpretation of data, and program improvements through analysis of program operations, monthly reports, and special system edits.

This level describes operating accounting work that is consistent with the appellant's position. She reviews financial documents, verifies or establishes funding authorizations, ensures sufficient funds for obligation or commitment, and maintains various accounts. She works with a computer programmer to modify the automated accounting system to accept or display different types of data.

The position does not meet Level 1-8. At that level, work requires mastery of accounting to conduct difficult assignments involving interfaces and interrelationships between and among programs, systems, functions, policies, and various issues. The factor illustration for Level 1-8

accounting work provided in the standard describes the following work situations as typical of this level:

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

This level describes staff or systems accounting work, i.e., developing accounting policies, regulations, and guidelines or designing and developing complete accounting systems. The appellant does not perform work of this nature. Her work is limited to modifying the existing accounting system to accommodate new data elements or provide enhanced capabilities for displaying or manipulating data.

Level 1-7 is credited (1250 points).

Factor 2, Supervisory controls

This factor covers the nature and extent of direct or indirect controls exercised by the supervisor, the employee's responsibility, and the review of completed work.

The level of responsibility under which the appellant works is comparable to Level 2-4. At that level, the supervisor outlines overall objectives and available resources. The employee and the supervisor, in consultation, discuss time frames, scope of the assignment, and possible approaches. The employee is fully experienced in applying concepts and methodologies and is a technical authority with responsibility for planning and carrying out the work, resolving most of the conflicts that arise, coordinating with others as necessary, interpreting policy and regulations, developing changes to plans and methodology, and/or providing recommendations for improvements to meet program objectives. The employee keeps the supervisor informed of progress and potential controversies. Completed work is reviewed for overall soundness and effectiveness, feasibility of recommendations, and adherence to requirements.

This level describes the fully accomplished journey level employee who carries out most of the work independently, consulting with the supervisor as necessary to receive initial direction and report on major problems encountered. This is basically the manner in which the appellant operates.

The position does not meet Level 2-5. At that level, the supervisor provides administrative and policy direction in terms of broadly defined missions or functions of the organization. The employee is responsible for a significant program or function; defines objectives and interprets policy promulgated by authorities senior to the immediate supervisor and determines their effect on program needs; independently plans, designs, and carries out the work to be done; and is a technical authority. The supervisor reviews the work for fulfillment of objectives and the effect of advice, influence, or decisions on the overall program; evaluates the employee's recommendations for new systems, methods, projects, or program emphasis in light of the availability of funds, personnel, equipment capabilities, priorities, and available resources; and rarely makes significant changes to the employee's work.

This level is reserved for positions with delegated program management authority. The appellant serves as an operating accountant for assigned segments of the overall accounting program. She does not have the authority to define the overall objectives and policy interpretations for the accounting program, nor does her position involve such work as recommending new systems or program emphasis that would lend itself to the administrative direction described at this level.

Level 2-4 is credited (450 points).

Factor 3, Guidelines

This factor covers the nature of the guidelines used and the judgment needed to apply them.

The guidelines used by the appellant match Level 3-4. At that level, guidelines and policies are scarce and very general; pertain only to routine issues and matters; and are stated in terms of goals rather than approach. Documentation of work done in earlier assignments is not available or applicable because of changes in subject matter or objectives. The employee devises new methods and techniques for acquiring information and analyzing data or modifying systems to accept new kinds of data.

The appellant's work involves constantly changing lines of accounting and appropriations, thus precedent work is often inapplicable. In addition, there are relatively frequent requirements for her to make system modifications to accommodate new data elements or provide additional accounting capabilities.

The position does not meet Level 3-5. At that level, guidelines consist of broad policy statements, basic legislation, laws, regulations, and agency goals. Often the guidelines originate from more than one Federal department or agency. They may require extensive interpretation to effect agency-specific policy statements, regulations, and instructions, e.g., financial management policy for use throughout a department or comparable organization. The employee

exercises broad latitude in interpreting the intent of applicable guides. Often the employee has peer recognition as a technical authority in a field of accounting with responsibility for developing policy, standards, and guidelines for use by other accountants within agencies or within functional areas that cross agency lines.

This level describes staff-type assignments where the employee is responsible for developing agency-level policies, regulations, and guidelines. The appellant does not work in this type of capacity. Her position is an operating assignment with no responsibility for developing guidance for use by other accountants.

Level 3-4 is credited (450 points).

Factor 4, Complexity

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

The complexity of the appellant's work is comparable to Level 4-4. At that level, work consists of varied duties that require applying many different and unrelated processes and methods to a broad range of activities. The employee originates new techniques, establishes criteria, and develops new information to carry out such assignments as analyzing program trends or anomalies in accounting system transactions and their significance to ongoing agency programs, or analyzing specific problem areas arising within the accounting system and devising solutions through accounting system redesign. The work environment is characterized by such factors as complex and variable programs, variability in the way systems and programs are set up or operated, and/or new requirements, regulations, or legislation. The factor illustration for Level 4-4 accounting work provided in the standard describes, as typical of the complexity found at this level, advising management on the following:

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

As at this level, the appellant performs a range of activities, including reviewing and reconciling all commitments and obligations for the unit, maintaining the liabilities and incentives accounts and the direct cite reimbursements account, and making required modifications to the automated accounting system. The program environment is complex and dynamic and the contracts are huge, with many lines of accounting and multiple sources of funding. This requires the appellant to develop new methods to accommodate different types of data within the automated system and to resolve frequent discrepancies related to funding authorizations.

The position does not meet Level 4-5. At that level, work requires resolving particularly difficult and complex problems in highly responsible circumstances and involves such functions as problem definition, intensive planning, coordination of many activities, and comprehensive analysis of a great variety of functions and operations. The employee advises a number of directors and prepares a number of regular and recurring special purpose reports; works with a variety of accounting systems or environments; and serves as an expert or authority in some aspect of accounting. The employee must conceive new strategies for solving problems and make decisions that are complicated by such conditions as: the diversity of systems that must be integrated into a single system; the need to interpret policies and legislation covering highly sensitive programs; the extreme diversity of functional programs and operations and their related accounting and control systems; and the need to establish criteria when advising other accountants. The factor illustration for Level 4-5 work accounting work provided in the standard describes, as typical of the complexity found at this level, the provision of expert and authoritative advice on the application of accounting principles and the design and development of accounting systems for specialized agency missions and programs, including:

- advising a number of program officials on accounting issues;
- preparing a number of regular and special purpose reports; and
- testing system changes to ensure they do not compromise regular reporting requirements

This level covers work involving accounting systems design and development (i.e., “highly responsible circumstances”) and serving as an expert and resource for other accountants. This development work goes beyond the more limited system modifications described at Level 4-4 to encompass, for example, integrating a number of systems into one single system. Accountants at this level generally work with a number of different programs utilizing different accounting systems and advise both the directors of those programs and their operating accountants on broad accounting policies and requirements. The appellant, in contrast, serves as an operating accountant working within one accounting system. She is not responsible for the broad systems design and development described at this level, nor is she considered an accounting expert in the sense of advising other accountants at lower levels in the organization.

Level 4-4 is credited (225 points).

Factor 5, Scope and effect

This factor covers the relationship between the nature of the work, and the effect of the work products or services both within and outside the organization.

The scope and effect of the appellant’s work match Level 5-4. At that level, work involves executing modifications to systems, programs, and/or operations. The work involves a wide range of agency activities or the operations of other agencies.

Correspondingly, the appellant makes system modifications to accommodate different types of data or reporting requirements. The work interfaces with the accounting operations of other agencies that provide funding for the programs.

The position does not meet Level 5-5. At that level, work involves isolating and defining unknown conditions, resolving critical problems, and developing new theories. Examples described in the standard at this level include solving significant problems in the development of accounting systems or coordinating the work of other accountants and computer specialists in developing and installing new systems or managing accounting programs.

This level applies to positions at higher levels in the organization's accounting hierarchy, where the employee is responsible for systems development or for providing staff-level guidance to operating accounting officials. The appellant is an operating accountant and as such does not have these types of responsibilities.

Level 5-4 is credited (225 points).

Factor 6, Personal contacts
and
Factor 7, Purpose of contacts

These factors include contacts with persons not in the supervisory chain. The relationship between Factors 6 and 7 presumes that the same contacts will be evaluated under both factors.

Personal contacts

The appellant's personal contacts match Level 3, where contacts are with managers and staff of agencies and outside organizations and businesses. The appellant has contacts with program and accounting staff of other agencies and with contractor representatives. Level 4 is not met, where contacts are with high-ranking officials from outside the agency at national or international levels, such as congressional appropriations committee members, cabinet-level appointees, and leading representatives of foreign governments.

Purpose of contacts

The purpose of the appellant's contacts is consistent with Level C, where contacts are to persuade others where there is wide disagreement or opposing viewpoints on the merits of the proposed actions, e.g., persuading program managers and other officials with decision-making authority on a recommended course of action or a technical accounting method or procedure. The appellant works with high-level program and contracting officials to resolve disagreements related to funding authorization and availability. Level D is not met, where contacts are to present, defend, negotiate, or settle matters involving significant or controversial issues, such as negotiating and resolving controversial issues of considerable significance which are not susceptible to resolution at lower echelons in the government, or justifying the overall direction to be given for the organization's accounting program. The appellant does not occupy a position with the level of authority that would be required to perform duties of this nature.

Level 3C is credited (180 points).

Factor 8, Physical demands

This factor covers the requirements and physical demands placed on the employee by the work situation.

The position matches Level 8-1, which covers sedentary work.

Level 8-1 is credited (5 points).

Factor 9, Work environment

This factor considers the risks and discomforts in the employee's physical surroundings or the nature of the work assigned and the safety regulations required.

The position matches Level 9-1, which describes a typical office environment.

Level 9-1 is credited (5 points).

Summary

<u>Factors</u>	<u>Level</u>	<u>Points</u>
Knowledge Required	1-7	1250
Supervisory Controls	2-4	450
Guidelines	3-4	450
Complexity	4-4	225
Scope and Effect	5-4	225
Personal Contacts		
Purpose of Contacts	3C	180
Physical Demands	8-1	5
Work Environment	9-1	<u>5</u>
Total		2790

The total of 2790 points falls within the GS-12 range (2755-3150) on the grade conversion table provided in the standard.

Decision

The appealed position is properly classified as Accountant, GS-510-12.