

U.S. Office of Personnel Management
Division for Human Capital Leadership & Merit System Accountability
Classification Appeals Program

San Francisco Field Services Group
120 Howard Street, Room 760
San Francisco, CA 94105-0001

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

Appellant: [Appellant's name]

Agency classification: Budget and Accounting Assistant (OA)
GS-503-6

Organization: [Appellant's location/organization]
Agricultural Research Service
U.S. Department of Agriculture

OPM decision: Budget Technician
GS-561-6

OPM decision number: C-0561-06-02

//signed//

Kevin E. Mahoney
Deputy Associate Director
Center for Merit System Accountability

April 3, 2006

Date

As provided in section 511.612 of title 5, Code of Federal Regulations, this decision constitutes a 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 conditions and time limits specified in the *Introduction to the Position Classification Standards*, appendix 4, section G (address provided in appendix 4, section H).

Since this decision changes the classification of the appealed position, it is to be effective no later than the beginning of the fourth pay period after the date of this decision (5 CFR 511.702). The servicing human resources office must submit a compliance report containing the corrected position description and a Standard Form 50 showing the personnel action taken. The report must be submitted within 30 days from the effective date of the personnel action.

Decision sent to:

[Appellant's address]

[Address of appellant's representative]

Human Resources Officer
Agricultural Research Service
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Introduction

On August 9, 2005, the San Francisco Field Services Group of the U.S. Office of Personnel Management (OPM) accepted a classification appeal from [name of appellant]. On October 25, 2005, we received the agency's complete administrative report. The appellant's position is classified as Budget and Accounting Assistant (OA), GS-503-6, but she believes that her position should be classified as Budget Technician, GS-561-7. She works in the [appellant's organization/location] Agricultural Research Service (ARS), U.S. Department of Agriculture. We have accepted and decided this appeal under section 5112 of title 5, United States Code.

This decision is based on a thorough review of all information submitted by the appellant and her agency. In addition, to help decide the appeal we conducted separate telephone interviews with the appellant, her supervisor, the [Area office] Area Budget and Fiscal Officer, and the Deputy Area Director for Business Management.

General issues

The appellant compares her work to a similar position within her agency that is graded at the GS-7 level, and thus believes her position should be graded at that level. By law, we must classify positions solely by comparing current duties and responsibilities to OPM position classification standards and guidelines (5 U.S.C. 5106, 5107, and 5112). In adjudicating this appeal, our only concern is to make our own independent decision on the proper classification of her position. Since comparison to standards is the exclusive method for classifying positions, we cannot compare the appellant's position to others, which may or may not be classified correctly, as a basis for deciding her appeal.

The appellant's agency has primary responsibility for ensuring that its positions are classified consistently with OPM appeal decisions. If the appellant considers her position so similar to another that they both warrant the same classification, she may pursue the matter by writing to her agency's human resources office. In doing so, she should specify the precise organizational location/installation, classification, duties, and responsibilities of the position in question. If the position is found to be basically the same as hers, the agency must correct its classification to be consistent with this appeal decision. Otherwise, the agency should explain to her the differences between her position and the other one.

Position information

Both the appellant and her immediate supervisor have certified to the accuracy of the appellant's official position description (PD) [number]. The appellant's position provides technical administrative support relating to budget formulation, execution, and accounts maintenance for the [appellant's organization]. Her duties include establishing and maintaining budget accounts in the Central Accounts Tracking System (CATS); reviewing, analyzing, classifying, reconciling transactions and obligations, and tracing and resolving discrepancies; preparing trial balances or schedules, adjusting budget accounts to reflect outstanding balances, and liquidating obligations when notified of receipt of goods/services; reviewing, correcting and balancing budgetary reports on research projects and expenses, and determining that all transactions are properly processed

and that total activity agrees with pre-determined control totals; analyzing and preparing recurring status of funds and special budget reports on individual programs, and consolidating financial statements for the installation. The appellant also maintains a data base for salary related costs in the Salary Management System (SAMS) for linkage to the Annual Resource Management Plan (ARMP); gathers information for projecting research costs and expenses for the next fiscal year; and prepares Research Support Agreements (RSA) with [name of local university] including analyzing program fund usage, and formulating wages, benefits, and overhead costs. She also monitors the [university] status of funds, verifies expenses, and closes out the agreement every fiscal year.

The results of our interviews and other material of record furnish more information about the appellant's duties and responsibilities and how they are performed. We find that the appellant's PD is sufficient for classification purposes and incorporate it by reference into this decision.

Series, title, and standard determination

The appellant's agency has classified her position in the Financial Clerical and Technician Series, GS-503, and assigned the discretionary title of Budget and Accounting Assistant (OA). We disagree with the agency's series determination.

As discussed in the Job Family Position Classification Standard (JFS) for Clerical and Technical Accounting and Budget Work, GS-0500, positions in the GS-503 series perform or supervise work in support of accounting, auditing, budget, or financial management functions when no other established series in the Accounting and Budget Group, GS-0500, is appropriate. Employees in that series perform clerical and technician support work which is not readily classified to another more specific series, or that includes a combination of work classifiable to two or more series in the GS-500 group when no one series predominates.

We find that the appellant's work is typical of that assigned to the Budget Clerical and Technician Series, GS-561, because she performs technician work in support of budget analysis and administration, primarily applying knowledge of the procedures which facilitate budgeting as conducted in the Federal service. Like positions in the GS-561 series, her duties require a practical understanding and skill in the application of administrative rules, regulations, and procedures associated with recording, reporting, processing, and keeping track of budgetary transactions, e.g., the credit, receipt, transfer, allotment, withdrawal, obligation, and outlay of funds. She maintains ledgers and participates in the installation's budget formulation process by gathering funding information from the various research programs; compiling, consolidating, checking, and arranging funding data in requests to cover projected annual operating expenses; and participating in preparing organizational funding requests in the proper format to submit through channels for inclusion in the [appellant's Area office] annual budget request.

In accordance with the titling guidance in the GS-0500 JFS, the appellant's position is titled Budget Technician. The record shows (and the supervisor confirmed) that the addition of the parenthetical title "OA", the abbreviation for "Office Automation", to the appellant's position is not appropriate because although she must be familiar with various office automation systems

(e.g., personal computers and software), the position does not require a fully qualified typist to perform word processing duties.

Positions classified in the GS-561 series are evaluated by application of the grading criteria in the GS-0500 JFS. The appellant questions her agency's assignment of Levels 1-4, 2-3, 3-2, and 4-3. She agrees with her agency's assignment of Levels 5-2, 2-b (for Factors 6 and 7), 8-1, and 9-1. After careful review, we concur with her agency's assignment of factor levels for Factors 5, 6, 7, 8, and 9, and thus have not specifically addressed them in our discussion that follows. We have limited our analysis to the factors in question.

Grade determination

The GS-0500 JFS is written in the Factor Evaluation System (FES) format, which employs nine factors. Under the FES, each factor level description in a standard describes the minimum characteristics needed to receive credit for the described level. Therefore, if a position fails to meet the criteria in a factor level description in any significant aspect, it must be credited at a lower level. Conversely, the position may exceed those criteria in some aspects and still not be credited at a higher level. Each factor level has a corresponding point value. The total points assigned are converted to a grade by use of the grade conversion table in the standard. Our evaluation of the four factors in question follows.

Factor 1, Knowledge Required by the Position

This factor measures the kind and nature of knowledge and skills needed and how they are utilized in doing the work. The agency assigned Level 1-4, but the appellant believes a higher level is warranted.

At Level 1-4, the work requires in-depth or broad knowledge of a body of accounting, budget, or other financial management regulations, practices, procedures and policies related to the specific financial management functions. This includes: knowledge of a wide variety of interrelated steps, conditions, and procedures or processes required to assemble, review, and maintain complex accounting, budget, or other fiscal transactions, e.g., verifying the accuracy of budgetary data, adjusting dollar amounts of accounts by line item and object class, and preparing reports on the status of funds; knowledge of various accounting, budget, or other financial regulations, laws, and requirements to ensure compliance and recommend action, e.g., administrative rules associated with recording and tracking budgetary transactions; knowledge of a variety of accounting and budget functional areas and their relationships to other functions to research or investigate problems or errors that require reconciling and reconstructing incomplete information, conducting extensive and exhaustive searches for required information, or performing actions of similar complexity; knowledge of automated accounting and budget systems to reconcile errors that require an understanding of nonstandard procedures, or to provide assistance in the development of automated procedures for clerical operations; and/or knowledge of extensive and diverse accounting, budget or other financial regulations, operations, and procedures governing a wide variety of types of related transactions to resolve nonstandard transactions, complaints, or discrepancies, provide advice, or perform other work that requires authoritative procedural knowledge.

At Level 1-5, in addition to Level 1-4 knowledge, the work requires a broad, in-depth practical knowledge of accounting or other financial management technical methods, techniques, precedent cases, and procedures to resolve especially difficult or sensitive problems. Typically employees use: knowledge of accounting methods, procedures, and techniques to conduct difficult and responsible analysis and determinations within a complete accounting system to validate transactions and to perform research to resolve inconsistencies; knowledge of the interrelationships of various accounting systems applications, and computer file systems and content to resolve problems of processed transactions; knowledge of related financial regulations and rulings covering diverse types of transactions to typically function as a technical authority for the resolution of an extensive range of issues or problems.

Level 1-4 is met. In order to record, monitor, and track the laboratory's budget, the appellant applies an in-depth knowledge of the agency's budget practices, procedures, and policies. This includes knowledge of a wide variety of the processes used to project program budget needs for the annual resource management plan for the next fiscal year, adjust discrepancies and update research program financial information, verify the accuracy of budget data and research and post corrections as needed, and prepare reports on the status of funds for thirty accounts and seventy sub-accounts covering a variety of activities including research projects, salary and expenses, credit card purchases, trust funds, operating expenses, and reimbursable services. Throughout the fiscal year the appellant records program budget changes, monitors balances, redistributes funds as directed by the research program leader and the Administrative Officer, investigates problems or errors requiring reconciling accounts and reconstructing information, and compares available funding to costs incurred in previous years to develop program budget projections for future years. Like Level 1-4, she must have knowledge of extensive agency budget regulations and procedures to provide advice to scientists on the status of their individual research program accounts, and resolve nonstandard budgetary transactions.

Level 1-5 is not met. Unlike that level, the appellant is not faced with the requirement to conduct difficult and responsible analysis and determinations within a complete accounting or budgetary system. Because the automated accounting and budget systems (e.g., Current Research Information System (CRIS)) reside in the [name of Area office] and at the agency headquarters level, she is not required to resolve problems or validate transactions beyond the scope of the [appellant's organization]. System-wide data input and account oversight is performed by Area Office budget staff. While she has developed automated techniques to better track local funds within the existing systems, she does not modify normal automated processes for existing accounts relating to obligations, collections, disbursements, etc, involving complicated adjustments as described at Level 1-5. Unlike Level 1-5, she does not function as a technical authority for resolving an extensive range of budget issues or problems. Such matters are referred to and are the responsibility of the Area Budget and Fiscal Officer.

This factor is evaluated at Level 1-4 and 550 points are credited.

Factor 2, Supervisory Controls

This factor measures how the work is assigned, the employee's responsibility for carrying out the work, and how the work is reviewed. The agency assigned Level 2-3, but the appellant believes a higher level is warranted.

At Level 2-3, the highest level for this factor described in the JFS, the supervisor assigns work with standing instructions on objectives, priorities, and deadlines and provides guidance for unusually involved situations. The supervisor may assign work according to a standardized control system such as batched work, caseload level, or other defined structure and provide standard general instructions about timeliness, objectives and relative priorities for doing the work. The employee independently processes the most difficult procedural and technical tasks or actions and handles problems and deviations in accordance with instructions, policies, previous training, or accepted practices. The supervisor evaluates completed work for overall technical soundness and conformance to agency policies, legal, or system requirements. Completed work is reviewed by sampling in a quality review system and/or spot checked by the supervisor or a senior worker for results and conformity to established requirements and deadlines. The methods used to complete the work are seldom reviewed in detail.

The appellant's position meets but does not exceed Level 2-3. Like that level, the appellant's supervisor (Administrative Officer) assigns work based on existing instructions, budget program objectives, priorities and deadlines. Typical of Level 2-3, the appellant independently carries out her work, seeking guidance from the supervisor only when unusual issues relating to the budget occur, or interpretations are needed on application of new agency policies or regulations. The supervisor randomly spot checks completed work to ensure that established technical budget requirements and program deadlines are met. As at Level 2-3, specific methods used to complete assignments are not reviewed in detail by the supervisor. Because this factor fails to exceed Level 2-3 in any aspect, there is no need to address this factor further.

This factor is evaluated at Level 2-3 and 275 points are credited.

Factor 3, Guidelines

This factor covers the nature of guidelines and the judgment needed to apply them. The agency assigned Level 3-2, but the appellant believes her position meets Level 3-3.

At Level 3-2, the employee uses a number of established procedures and specific guidelines in the form of agency policies and procedures, Federal codes and manuals, specific related regulations, precedent actions, and processing manuals which are readily available for doing the work and are clearly applicable to most transactions.

The number and similarity of guidelines and work situations at Level 3-2 require the employee to use judgment to identify and select the most appropriate procedures to use, choose from among several established alternatives, or decide which precedent action to follow as a model. There may be omissions in guidelines, and the employee is expected to use some judgment and initiative to handle aspects of the work not completely covered. In locating, selecting and

applying the most appropriate instructions, references, or procedures, the employee may make minor deviations in guidelines to adapt to specific cases. The employee refers situations in which the existing guidelines cannot be applied or significant deviations must be made to the supervisor or designated employee.

At Level 3-3, guidelines are the same as Level 3-2 but because of the complicating nature of the assignments, they lack the specificity, frequently change, or are not completely applicable to the work requirements, circumstances, or problems. For example, when completing a transaction, the employee may have to rely on experienced judgment, rather than guides, to fill in gaps, identify sources of information, and make working assumptions about what happened.

At Level 3-3, the employee uses judgment to interpret guidelines, adapt procedures, decide approaches, and resolve specific problems. This includes, for example, using judgment to reconstruct incomplete files, devise more efficient methods for procedural processing, gather and organize information for inquiries, or resolve problems referred by others (e.g., those that could not be resolved at lower levels). The employee analyzes the results of applying guidelines and recommends changes. These changes may include suggesting specific changes to the guidelines themselves, the development of control mechanisms, additional training for employees, or specific guidance related to the procedural handling of documents and information.

Level 3-2 is met. Like that level the appellant uses a number of established procedures and specific guidelines including agency accounting, budget and program manuals, coding directives and instructions, related regulations, precedent actions, and processing manuals. These include guidelines covering the Foundation Financial Information System (FFIS), CRIS, Budget Reports Information System (BRIO), CATS, and SAMS. In most cases the guidelines and manuals used are clearly applicable to the appellant's work. However, due to their number and similarity, she applies judgment to identify and select the most appropriate one to use, decide which precedent can be used as a model, respond to omissions in guidelines, and handle aspects of a task which is not completely addressed by the guidelines. She also may make minor deviations from procedures outlined in a particular guideline to adapt it to specific cases. Like Level 3-2, when situations occur where existing guidelines are not applicable, or significant deviations must be made to handle a current situation, she seeks advice from either her supervisor or budget and accounting staff at the Area Office.

Level 3-3 is not met. The record shows that guidelines used to perform assignments are generally specific and applicable to the appellant's work assignments, and infrequently change. She is not required to apply the degree of judgment necessary to interpret, adapt, and decide approaches found at Level 3-3. Although her experienced judgment is helpful in deciding on a course of action, she is still able to rely on the guides to deal with gaps in information, help identify sources of information, and make determinations relating to the course of a particular financial or budgetary transaction. The appellant indicates that she has developed various internal procedures and automated processes to simplify and organize the gathering of budget data, furnish instructions to budget program users on methods of posting information, and track information on various financial spreadsheets. While these measures help to ensure a more efficient operation, they do not in any way make her guidelines less specific or applicable to the budget transactions processed. Unlike Level 3-3, the appellant is not involved in analyzing

guidelines and recommending changes to them covering control mechanisms, or the procedural handling of information and documents.

This factor is evaluated at Level 3-2 and 125 points are credited.

Factor 4, Complexity

This factor covers the nature, number, variety, and intricacy of the tasks, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work. The agency assigned Level 4-3, but the appellant believes Level 4-4 should be credited.

At Level 4-3, the work involves performing various accounting, budget, or financial management support related duties or assignments that use different and unrelated processes, procedures, or methods. The use of different procedures may result because transactions are not completely standardized; deadlines are continually changing; functions assigned are relatively broad and varied; or transactions are interrelated with other systems and require extensive coordination with other personnel.

At this level the employee decides what needs to be done by identifying the nature of the problem, question or issue, and determining the need for and obtaining additional information through oral or written contacts or by reviewing regulations and manuals. The employee may have to consider previous actions and understand how these actions differ from or are similar to the issue at hand before deciding on an approach. At Level 4-3, the employee makes recommendations or takes actions based on a case-by-case review of the pertinent regulations, documents, or issues involved in each assignment or situation. For example, employees use different established procedures to review and reconcile various financial documents and records; resolve a variety of problems through coordination with other employees; and review and reconcile various types of transactions involving multiple funds or a number of different control accounts.

Level 4-4 differs from the previous level by (1) the variety and complexity of examinations, transactions, or systems involved; (2) the nature and variety of problems encountered and resolved; and (3) the nature of independent decisions made by the employee. Typically at this level, the work may require analysis, development or testing of a variety of established techniques and methods to evaluate alternatives and arrive at decisions, conclusions, or recommendations. The work involves application of many different and unrelated processes and methods relating to examination or analysis of complex and unusual transactions requiring substantial research and thorough understanding of a wide variety of transactions and accounts. Decisions regarding what needs to be done include assessing unusual circumstances or conditions, developing variations in approach to fit specific problems or dealing with incomplete, unreliable, or conflicting data. The JFS notes that Level 4-4 is creditable only when Level 1-5 is appropriately assigned to the position being evaluated.

Level 4-3 is met. Similar to that level, depending upon the types of accounts tracked and monitored, the appellant uses different and unrelated processes and procedures. Funding sources

from other agencies (e.g., other Federal entities, State government and local commissions, and [name of university]), entail different handling of funds using nonstandard procedures, different agreements, and different timeframes for costing and closing accounts. As funding requirements change throughout the year due to various reasons (e.g., increase or decrease in staff, pay adjustments, operating costs, level of reimbursable funds), the appellant must decide what needs to be done and recalculate available funds according to changed requirements and needs. In doing so, the appellant coordinates with client researchers, and considers previous actions and precedents as compared to the current situation before deciding on the best approach. Any changes in funding must be tracked and recorded so that funding can be adjusted, and plans made for future years. When new or major changes in research projects occur, the appellant sometimes devises new internal operating procedures to monitor and track the budget aspects. Similar to Level 4-3, the appellant takes actions based on individual case review of relevant regulations, especially when reconciling particular documents and records relating to a specific budget program item. She reviews and reconciles a variety of transactions involving multiple research funds covered by a number of different control accounts.

Level 4-4 is not met. Unlike that level, the appellant's assignments do not encompass the variety, complexity, decision making responsibility and authority, and degree of originality in interpreting and correcting technical difficulties found at Level 4-4. Given that the knowledge required of the appellant to perform her work does not exceed Level 1-4, assignment of Level 4-4 is not appropriate to this position.

This factor is evaluated at Level 4-3 and 150 points are credited.

Summary

| <i>Factor</i> | <i>Level</i> | <i>Points</i> |
|---|--------------|---------------|
| 1. Knowledge Required by the Position | 1-4 | 550 |
| 2. Supervisory Controls | 2-3 | 275 |
| 3. Guidelines | 3-2 | 125 |
| 4. Complexity | 4-3 | 150 |
| 5. Scope and Effect | 5-2 | 75 |
| 6. & 7. Personal Contacts/Purpose of Contacts | 2-b | 75 |
| 8. Physical Demands | 8-1 | 5 |
| 9. Work Environment | 9-1 | <u>5</u> |
| <i>Total</i> | | 1260 |

A total of 1260 points falls within the GS-6 point range (1105-1350) on the grade conversion table in the GS-0500 JFS. Therefore, the appellant's position is graded at the GS-6 level.

Decision

The appellant's position is properly classified as Budget Technician, GS-561-6.