

OPM Decision No. C-0510-12-01, dated 7/13/93

PH:PMED:93-5

PERSONAL

[appellant's name]
Finance and Accounting Officer
Department of the Army
[location] District, Corps of Engineers
[city, state]

Dear [appellant's name]:

This is our decision on the classification appeal filed with our office, which we accepted under the authority contained in Section 5112(b) of title 5, U.S. Code.

This appellate decision constitutes a certificate that is mandatory and binding on administrative, certifying, payroll, disbursing and accounting offices of the Government. It is the final administrative decision on the classification of this position, and is not subject to further appeal. It is subject to review only at the discretion of the Classification Appeals Office in Washington, D.C., and only under the limited conditions and time limits specified in the Federal Personnel Manual, Chapter 511, Subchapter 6-7. It must be implemented in accordance with the provisions contained in 5 Code of Federal Regulations 511.612.

Position Information

Appellants : [appellant's name]
Current Classification : Accounting Officer,
GS-510-12
Position Description No. : 3383-S
Requested Classification : A higher grade
OPM Decision : Accounting Officer,

GS-510-12

Organizational
Information

: Department of the Army
[location] District, Corps
of Engineers
Resource Management Office
Finance and Accounting Branch

Analysis and Decision

In considering this appeal, we carefully reviewed all of the information submitted by you or on your behalf; information obtained during a telephone audit with you and an interview with your supervisor, [appellant's supervisor], on April 14, 1993; additional information obtained by telephone from [appellant's supervisor] on April 15, 1993; and, other pertinent classification information provided by your agency at our request.

It is our decision that your position is classified properly as Accounting Officer, GS-510-12. Accordingly, your appeal is denied.

In your letter of October 21, 1992, you furnished a memorandum dated June 20, 1992, which disagreed with your activity's application of the Draft Grade Evaluation Guide for White Collar Supervisors to your position for Factors 1, 3, 5 and 6. You asserted that your position should be credited with Level 1-3 (550 points), Level 3-4b (900 points), and Level 6-4a (975 points). You agreed with the crediting of your position with Level 2-2 (250 points), Level 4A-3 (75 points), and Level 4B-3 (100 points). As a result, you requested upgrading of your position to the GS-13 grade level.

Integral to your classification appeal rationale was your citation of supplemental guidance issued by the U.S. Army Corps of Engineers for applying the Guide. All positions subject to the Classification Law contained in title 5, U.S. Code, must be classified in conformance with published position classification standards of the Office of Personnel Management. Hence, other methods or factors of evaluation, such as application of agency developed supplemental classification guidance which has neither been reviewed by or approved by OPM for use, may elucidate the meaning of OPM standards, but may not be used as a substitute for OPM

classification standards for classifying positions in the classification appeal process.

During our telephone contact, both you and your supervisor stressed the significance of the decisions that you make in order to preclude statutory violations resulting in the over-obligation and disbursing of Federal funds. The classification of a position is based on the duties and responsibilities assigned to a position and performed properly by the occupant of the position. This classification principle is enunciated in the Introduction to the Position Classification Standards, Appendix 3, Primary Standard, under Factor 5, Scope and Effect, which states that "only the effect of properly performed work" is to be considered in assigning a level of that factor.

Under the provisions of 5 Code of Federal Regulations 511.607(a)(1), appeals are adjudicated on the basis of the actual duties and responsibilities assigned by management and performed by the employee. In evaluating supervisory positions, those duties include the staff supervised by the appellant or, if vacancies exist, those vacancies that are under active recruitment or can be expected to be filled within a reasonable period of time. There is no basis in law or regulation to adjudicate appeals on the basis of projected staff, such as the additional accountant positions that you cited in your appeal, that have never been filled and are unlikely to be filled because of continuing DOD downsizing. The classification appeal process is a de novo review which includes an official determination as to the duties and responsibilities assigned to your position and performed by you, and constitutes the proper application of published position classification standards to those duties and responsibilities.

Our review and audit of your position found that your position description (P.D.) of record accurately reflects the major duties and responsibilities that you perform. You serve as the Chief of the Accounting and Finance Branch of the [location] District which is staffed with almost 300 civilian and military employees. The District performs a variety of traditional Corps of Engineers services ranging from navigation to flood control and construction, throughout [several states]. These areas include [locations] related waterways, and include advisory services, as requested, to [organization].

Your program deals with six major appropriations consisting of: (1) General Investigation (e.g., studying beach erosion and other proposals); (2) Construction, which has ranges up to \$45-\$50 million in annual budget, frequently ranges from \$10 to \$20 million, and which currently ranges from \$8 to \$10 million; (3) Operations and Maintenance (e.g., dredging harbors); (4) Flood and Emergency Operations (e.g., 20 people were sent in response to Hurricane Andrew to monitor and survey storm damage); (5) Permits and Compliance (e.g., reviews of proposed docks, proposed wetland building reviews, permits for pipelines); and, (6) Revolving Fund (e.g., reimbursable work for the Federal Emergency Management Agency, State and local Governments, the Environmental Protection Agency). Information provided by your supervisor revealed that each of these appropriations is further subdivided into as many as 30 different object classes each of which is broken down into numerous subgroups.

Your organization consists of the: (1) Accounts Payable Section staffed by a Supervisory Voucher Examiner, GS-540-7, two Voucher Examiners, GS-540-5 and one Voucher Examiner (Typing), GS-540-4; (2) Revolving Fund Section staffed by one Operating Accountant, GS-510-11, one Operating Accountant, GS-510-9, one Accounting Technician, GS-525-5/6, and one Accounting Technician, GS-525-4; (3) Civil Works Section staffed by one Supervisory Accounting Technician, GS-525-10, one Accounting Technician, GS-525-8, one Accounting Technician, GS-525-7, and one Accounting Technician, GS-525-6; and, (4) Branch Staff staffed by your position, one Staff Accountant, GS-510-11, one System Accountant, GS-510-9 and one Accounting Technician (Disbursing), GS-525-6. We will translate these positions to work load statistics in our classification analysis of your position.

Your accounting program is operated locally within the parameters of Corps of Engineers centrally developed and operated systems. For example, the Corps of Engineers Management Information System (COEMIS) has been the primary system in use since 1972. Systems that support it include Funds Control I and II, the Civilian Automated Payment System (CAPS), the Integrated Automated Travel System (IATS), the Disbursing Operating Procedures System (DOPS), and the Corps of Engineers Time and Attendance Labor (CETAL) system. The Corps began to develop the CEFMS system approximately five

to six years ago which will interface with six or more systems, including CETAL, DOPS, etc., creating what you described as a state-of-the-art financial management system. You participated in a three week test of the system in 1990 at the Huntsville office that is developing CEFMS. In operating the District program, you must be able to develop system inquiries in system query language (SQL), assisted by local ADP personnel, in order to extract financial information requested by District management. You also periodically work with local ADP personnel to develop and implement off-line local systems to support your input to and management of COEMIS within the District. For example, approximately eight years ago you developed a subsystem to provide Department of the Treasury with monthly reports on the check numbers and amount of the checks disbursed by your organization.

Series and Title Determination

Your agency has determined that your position is classified properly to the Accounting Series, GS-510 and is titled properly as Accounting Officer in accordance with the titling practices contained in the Accounting Series, GS-510 position classification standard (PCS). You have not disagreed with these determinations, with which we concur. Accordingly, your position is allocated properly as Accounting Officer, GS-510.

Grade Level Determination

The primary purpose of your position is "supervising, directing, and evaluating the overall accounting" program within the [location] District. Our review of your position of record revealed that the preponderance of your duties entail program management through the direction of a subordinate staff. Thus, we find that your position is evaluated properly by application of the General Schedule Supervisory Guide (GSSG). Advance copies of the GSSG were issued in January 1993 and displaced the Draft Grade Evaluation Guide for White Collar Supervisors dated July 1991 which your agency used to evaluate your PD and which formed the basis of your appeal. The GSSG is used to grade supervisory work and related managerial responsibilities that require accomplishment of work through the combined technical and administrative direction of others; constitute a major duty occupying at least 25 percent of the position's time;

and, meet at least the lowest level of Factor 3 in the GSSG based on supervising Federal civilian employees, Federal military or uniformed service employees, volunteers, or other non-contractor personnel. Work performed by contractors is considered in applying the grading criteria within each factor provided the position first meets the coverage requirements above based on supervision of non-contractor personnel.

GSSG instructions stipulate that supervisory duties are to be evaluated by comparing them with each factor. Points are credited to a position for the highest factor level which is met in accordance with the instructions specific to each factor level. If one level of the factor is exceeded, but the next higher level is not met, credit is to be given for the lower level involved. The total points are accumulated

under all factors and converted to a grade level based on application of the Point-to-Grade Conversion Table.

Factor 1 - Program Scope and Effect

This factor assesses the general complexity, breadth, and impact of the program areas and work directed, including its organizational and geographic coverage. It also assesses the impact of the work both within and outside the immediate organization.

In applying this factor, we must consider all program areas, projects, and work assignments which the supervisor technically and administratively directs, including those accomplished through subordinate General Schedule employees, FWS employees, military personnel, contractors, volunteers, and others. To assign a factor level, the criteria dealing with both scope and effect must be met. SCOPE addresses the general complexity and breadth of the program (or program segment) directed; and, the work directed, the products produced, or the services delivered. The geographic and organizational coverage of the program (or program segment) within the agency structure is included under Scope. EFFECT addresses the impact of the work, the products, and/or the programs described under "Scope" on the mission and programs of the customer(s), the activity, other activities in or out of government, the agency, other agencies, the general public, or others.

At Level 1-2, the program segment or work directed is administrative, technical, complex clerical, or comparable in nature. The functions, activities, or services provided have limited geographic coverage and support most of the activities comprising a typical agency field office, an area office, a small to medium military installation, or comparable activities within agency program segments. At Level 1-3, the supervisor directs a program segment that performs technical, administrative, protective, investigative, or professional work. The program segment and work directed typically have coverage which encompasses a major metropolitan area, a State, or a small region of several States; or, when most of an area's taxpayers or businesses are covered, coverage comparable to a small city. Providing complex administrative or technical or professional services directly affecting a large or complex multi-mission military installation also falls at this level.

A large military installation is defined in the GSSG as a military base with one or a few missions or groups of activities with a total serviced or employee-equivalent population exceeding 4,000 personnel, and with a variety of serviced technical functions. Federal civilian and military employees, estimated contractor personnel, volunteers, and similar personnel may be used to devise the population total.

A complex, multi-mission installation or a group of several organizations that includes four or more of the following: (1) a garrison; (2) a medical center or large hospital and medical laboratory complex; (3) annual multi-million dollar construction, civil works, or environmental cleanup projects; (4) a test and evaluation center or research laboratory of moderate size; (5) an equipment or product development center; (6) a service school; (7) a major command higher than that at which the servicing position is located or a comparable tenant activity of moderate size; (8) a supply or maintenance depot; or equivalent activities.

We find that the scope of your duties meets the criteria for Level 1-2 in terms of the breadth of the program segment directed. The services that you provide are in support of an organization that meets the definition of a small military installation in that it is staffed by fewer than 300 employees. The number of contractors who perform work for

the District does not impact your position in that you have no technical or administrative control over the work they perform. The processing of payments to them does not constitute supervision within the meaning of the GSSG. The primary population directly serviced by your position is the District, whether it covers accounting support for funds directly appropriated to the District or funds received from other sources on a reimbursable basis. There is no provision in the GSSG to consider the indirectly serviced population, e.g., all potential members of the public affected by District programs. The Resource Management Program and its subordinate accounting function are staff functions as are, for example, personnel administration and logistics management. These staff functions support the externally oriented line program functions vested in the District which affect the general public and businesses in the District's assigned geographic area.

The organization that you service also does not meet the definition of a complex, multi-mission installation. In this determination, we fully considered the variety of District mission components you support, e.g., construction, operations, engineering and planning, etc. Part of your serviced population is geographically dispersed, but the geographically serviced population at Level 1-3 is that of the general public or a comparable large directly serviced client base. The District meets a single aspect of complexity; i.e., its extensive construction and operations functions, based on the dollar values you provided. Thus, while one limited aspect of your position exceeds the scope typical of Level 1-2, your position does not meet Level 1-3 fully and must be evaluated to Level 1-2.

The position classification process requires that the full intent of position classification standards (PCS's) be discerned and applied. Care must be exercised that portions of published PCS's are not taken out of context. Contrary to your assertion, professional work is not automatically indicative of Level 1-3. The GSSG states that work "comparable in nature" to administrative, technical, or complex clerical at a small to medium military installation is evaluated properly at Level 1-2. The illustrations cited under Level 1-2 include directing library services; the Librarian Series, GS-1410 is a professional occupation.

At Level 1-2, the services or products support and significantly affect installation level, area office level, or field office operations and objectives, or comparable program segments; or provide services to a moderate, local or limited population of clients or users comparable to a major portion of a small city or rural county.

In contrast, at Level 1-3 the activities, functions, or services accomplished directly and significantly impact a wide range of agency activities, the work of other agencies, or the operations of outside interests (e.g., a segment of a regulated industry), or the general public. At the field activity level involving large, complex, multi-mission organizations and/or very large serviced populations, the work directly involves or substantially impacts the provision of essential support operations to numerous, varied, and complex technical, professional, and administrative functions, e.g., directing administrative services (personnel, supply management, budget, facilities management, or similar) which support and directly affect the operations of a bureau of a major military command headquarters; a large or complex multi-mission military installation; an organization of similar magnitude, or a group of organizations which, as a whole, are comparable. Although accounting is a complex professional occupation and affects the delivery of two-grade interval engineering and related functions, the scope of the program is at Level 1-2 and thus, under the above circumstances we must conclude that the services provided do not have the level of impact intended for crediting Level 1-3. Accordingly, we find that the effect of your position does not exceed Level 1-2 and that this factor is evaluated correctly at Level 1-2 (350 points).

Factor 2 - Organizational Setting

This factor considers the organizational situation of the supervisory position in relation to higher levels of management. Your servicing personnel office credited your position at Level 2-2 (250) points because your:

position reports, for direction and performance appraisal, to the Finance Manager who in turn reports to the Deputy District Commander (DDC). As the DDC is a full deputy, the Financial Manager is credited as if reporting to the Deputy's Chief

(District Commander). This position meets Level 2-2 as it reports to a position one reporting level below SES.

Your agency appeal decision also credited your position at Level 2-2 because it "reports one level below the District Commander, who supervises GM-15 level supervisors."

The GSSG defines an SES equivalent as:

military officers at, equivalent to, or above the ranks of Rear Admiral and Brigadier General and also commanding officers of the largest military installations, regardless of rank.

In further defining how to determine whether a position is an SES equivalent, the GSSG states:

flag or general officer military rank, or equivalent or higher level; or to a position which directs a substantial GS/GM-15 or equivalent workload; or to a position which directs work through GS/GM-15 equivalent level subordinate supervisors, officers, contractors, or others.

The District Commander is a Colonel, which is one level below Brigadier General. The FY 92 Organization Chart provided to this office indicates that two GM-15 positions report to the District Executive Office; i.e., the District Counsel and the Chief, Engineering and Planning Division. The eight staff organization heads who report to the Executive Office are in positions classified from the GS-11 through the GM-13 grade levels. The Program and Project Management Division and the Construction-Operations Division are headed by GM-14 positions. This staff structure does not reflect a substantial GS/GM-15 or equivalent workload or an equivalent subordinate GS/GM-15 supervisory structure to support treatment of the District Commander position as equivalent to an SES. This is further substantiated by the small staff of the District which is not equivalent to one of the very largest military installations.

Therefore, we find that your position is accountable to a position, the Financial Manager, that "is two or more levels below the first (i.e., lowest in the chain of command) SES, flag or general officer, or equivalent or higher level

position, in the direct supervisory chain" which is a direct match to the GSSG definition of Level 2-1 (100 points).

Factor 3 - Supervisory and Managerial Authority Exercised

This factor covers the delegated supervisory and managerial authorities which are exercised on a recurring basis. To be credited with a level under this factor, a position must meet the authorities and responsibilities to the extent described for the specific level. Levels under this factor apply equally to the direction of specialized program management organizations, line functions, staff functions, and operating and support activities. Where authority is duplicated or not significantly differentiated among several organizational levels, a factor level may apply to positions at more than one organizational level.

Your agency and activity credited this factor at Level 3-3b because of your exercising the full range of supervisory authorities typical of second level supervisors as defined in the draft Guide. To meet Level 3-3 (775 points), a position must meet paragraph a or b below:

- a. Exercise delegated managerial authority to set a series of annual, multi-year, or similar types of long-range work plans and schedules for in-service or contracted work. Assure implementation (by lower and subordinate organizational units or others) of the goals and objectives for the program segment(s) or function(s) they oversee. Determine goals and objectives that need additional emphasis; determine the best approach or solution for resolving budget shortages; and plan for long range staffing needs, including such matters as whether to contract out work. These positions are closely involved with high level program officials (or comparable agency level staff personnel) in the development of overall goals and objectives for assigned staff function(s), program(s), or program segment(s). For example, they direct development of data; provision of expertise and insights; securing of legal opinions; preparation of position papers or legislative proposals; and execution of comparable activities which support development of goals and objectives related to high levels of program management and development or formulation.

- b. Exercise all or nearly all of the delegated supervisory authorities and responsibilities described at Level 3-2c of this factor and, in addition, at least 8 of the following:
1. Using any of the following to direct, coordinate, or oversee work: supervisors, leaders, team chiefs, group coordinators, committee chairs, or comparable personnel; and/or providing similar oversight of contractors;
 2. Exercising significant responsibilities in dealing with officials of other units or organizations, or in advising management officials of higher rank;
 3. Assuring reasonable equity (among units, groups, teams, projects, etc.) of performance standards and rating techniques developed by subordinates or assuring comparable equity in the assessment by subordinates of the adequacy of contractor capabilities or of contractor completed work;
 4. Direction of a program or major program segment with significant resources (e.g., one at a multimillion dollar level of annual resources);
 5. Making decisions on work problems presented by subordinate supervisors, team leaders, or similar personnel, or by contractors;
 6. Evaluating subordinate supervisors or leaders and serving as the reviewing official on evaluations of nonsupervisory employees rated by subordinate supervisors;
 7. Making or approving selections for subordinate nonsupervisory positions;
 8. Recommending selections for subordinate supervisory positions and for work leader, group leader, or project director positions

responsible for coordinating the work of others, and similar positions;

9. Hearing and resolving group grievances or serious employee complaints;
10. Reviewing and approving serious disciplinary actions (e.g., suspensions) involving nonsupervisory subordinates;
11. Making decisions on nonroutine, costly, or controversial training needs and training requests related to employees of the unit;
12. Determining whether contractor performed work meets standards of adequacy necessary for authorization of payment;
13. Approving expenses comparable to within-grade increases, extensive overtime, and employee travel;
14. Recommending awards or bonuses for nonsupervisory personnel and changes in position classification, subject to approval by higher level officials, supervisors, or others;
15. Finding and implementing ways to eliminate or reduce significant bottlenecks and barriers to production, promote team building, or improve business practices.

In contrast, at Level 3-4 (900 points) in the GSSG, a position must, in addition to delegated managerial and supervisory authorities included at lower levels of this factor, meet paragraph a or b below:

- a. Exercise delegated authority to oversee the overall planning, direction and timely execution of a program, several program segments (each of which is managed through separate subordinate organizational units), or comparable staff functions, including development, assignment, and higher level

clearance of goals and objectives for supervisors and managers of subordinate organizational units or lower organizational levels. Approve multi-year and longer range work plans developed by supervisors or managers of subordinate organizational units and subsequently manage the overall work to enhance achievement of goals and objectives. Oversee the revision of long range plans, goals, and objectives for the work directed. Manage the development of policy changes in levels of appropriations or other legislated changes. Manage organizational changes throughout the organization directed, or major change to the structure and content of the program or program segments directed. Exercise discretionary authority to approve the allocation and distribution of funds in the organization's budget.

- b. Exercise final authority for the full range of personnel actions and organization design proposals recommended by subordinate supervisors. This level may be credited even if formal clearance is required for a few actions, such as removals and incentive awards above set dollar amounts.

The scope of program planning vested in your position is substantially more circumscribed than that described at level 3-4a. Significant program goals and objectives are controlled by higher levels within the Corps of Engineers, e.g., the planning and implementation of CEFMS and the system-wide management of COEMIS, as well as by positions above your own in your local chain of command. For example, your supervisor's position (PD # 3197-S, Financial Manager, GM-505-13) is responsible for:

planning, developing, implementing, and coordinating a comprehensive financial management program....Ensures that execution of programs is within established policies and procedures and that the integrity of the Corps of Engineers Management Information, Finance and Accounting Subsystem is

maintained....Directs and coordinates the activities of the Branches within the Resource Management Office: Budget and Manpower Branch, Finance and Accounting Branch, and Management Analysis Branch. Supervises these segments by implementing local and higher echelon policies through subordinate but highly trained supervisors and specialists in their fields by providing guidance from time to time on questionable matters, deviations from normal courses of action and installation of procedures that produce a material impact on the RMO and District, and by controlling the size of the organization and working facilities of the Branches. Interprets respective laws, policy and decisions; specifically this involves:

- a. Supervision of appropriation and expenditure accounting; computation and proration of costs on civil works projects; maintenance of general ledger accounts; receipt and deposit of funds; control of overhead and operating costs; standardization of fiscal methods and procedures; collaboration with contracting officer in making final payments to contractors.

Duties and responsibilities assigned to a position flow from the mission assigned to the organization in which they are located. The positions that are created to perform that assigned mission must be considered in relation to one another; i.e., each position reflects a portion of the work assigned to the organization. Therefore, the duties and responsibilities assigned to your position and performed by you may not be considered in a vacuum. As discussed previously in this decision, the position classification appeal process requires that the full meaning of a PCS must be discerned in order to apply it properly.

Contrary to your assertions, you do not have full authority to direct your organization. Your work is subject to the technical review and control of your supervisor based on the authority vested in PD # 3197-S as described above. It is an established classification principle (e.g., see Digest of Significant Classification Decisions and Opinions, Number 15, September 1991, page 8) that a supervisory position need not have the full qualifications of some of its subordinate positions in order to credit the supervisory position with exercising both administrative and technical supervision over

those subordinate positions. A position is creditable as being supervised if the supervisor evaluates performance; gives counsel and advice on coping with both work problems and administrative matters; and has important personnel management responsibilities with respect to a subordinate position. The supervisory position needs sufficient understanding of the work in order to plan, guide and control it. The Financial Manager, GM-505-13 exercises equivalent controls over your position such that your position and your program are considered to be under both the administrative and technical control of your supervisor's position.

Information provided by your agency revealed that the basic structure of your branch is controlled by Engineering Regulation 10-1-3, Divisions in Districts, Chapter 1-23. District responsibilities primarily are limited to determining the number and types of specific positions required to staff those organizational structures. Your position is delegated authority to request staffing actions; i.e., SF 52 Request for Personnel Action, as are your subordinate supervisors. These actions must be approved by your supervisor as well as the Deputy District Commander (DDC). Review by the DDC has been in effect for several years due to billet constraints. The District grievance process provides for resolution at the lowest level possible; the process, however, can be elevated to the DDC or District Commander (DC) as the final level of action. You are authorized to approve incentive awards for the occupants of positions for which you are the second level supervisor. Actions for the occupants of positions who report directly to you must be approved at a level above your own. Employees who receive awards two or more years in a row must be reviewed by the DC. [location] District Regulation No. 690-1-5, Decision Levels on Disciplinary and Adverse Actions, dated June 1, 1991, indicate that you are authorized to issue a written reprimand. All suspension notices as well as removal and reduction in grade or pay are signed by Division or Office Chiefs. Removal during the probationary period or for performance or conduct after appointment are signed by the immediate supervisor with the concurrence of the second level supervisor and Division or Office Chief. You have substantial budget authority for actions within the Branch. This budget covers a single year and any major changes would require Office Chief approval.

Thus, we find that your program management duties and responsibilities do not exceed the annual planning and scheduling of work found at Level 3-3a. As at that level, you deal with annual budget and related resource issues and plan for similar staffing needs. As at Level 3-3a, you are involved with higher level officials, e.g., your supervisor, in developing overall objectives for your Branch and its Sections, and provide expertise and insight on your technical programs.

You do not have authority or responsibility for approving multi-year and longer work plans for the segments of your organization typical of Level 3-4a. Although you must respond to changes in appropriations and legislation within the accounting system that you maintain, the major changes accomplished at Level 3-4a are vested at higher levels in the Corps of Engineers that control and change automated accounting systems to deal with these changes as well as management levels above your own in the District as discussed previously in this decision. Thus, because your position fails substantially in meeting the full intent of Level 3-4a, that level may not be credited to your position.

Based on the personnel authorities contained in your position description of record and those discussed in greater detail above, we find that your position meets a sufficient number of authorities (e.g., b1, b2, b3, b5, b6, b7, b8, b13, b14) to warrant crediting your position as meeting Level 3-3b. The limitations on your authority in such matters as disciplinary and adverse actions, major changes in organizational structure, authorization for the establishing and filling of positions, and the granting of incentive awards preclude the crediting of Level 3-4b to your position. In addition, the limited workload that you supervise, as reflected in the small number of staff years devoted to each of the programs segments within your Branch, do not reflect the scope of resource decision making or organizational design responsibilities envisioned in Levels 3-4a or 3-4b. Accordingly, this factor is evaluated at Level 3-3 (775 points).

Factor 4 -- Personal Contacts

Subfactor 4A - Nature of Contacts

This subfactor covers the organizational relationships, authority or influence level, setting, and difficulty of preparation associated with making personal contacts involved in supervisory and managerial work. To be credited, the level of contacts must contribute to the successful performance of the work, be a recurring requirement, have a demonstrable impact on the difficulty and responsibility of the position, and require direct contact.

At Level 4A-2 (50 points), the work entails frequent contacts comparable to any of those listed below. Contacts are with:

- members of the business community or the general public;
- higher ranking managers, supervisors, and staff of program, administrative, and other work units and activities throughout the field activity, installation, command (below major command level or major organization level of the agency);
- representatives of public interest groups;
- case workers in Congressional district offices;
- technical or operating level employees of State and local governments;
- reporters for local and other limited media outlets reaching a small, general population.

Contacts may be informal, occur in conferences and meetings, or take place through telephone, televised, radio, or similar contact, and sometimes require non-routine or special preparation.

In contrast, Level 4A-3 (75 points) entails frequent contacts comparable to any of those listed below. Contacts are with:

- high ranking military or civilian managers, supervisors, and technical staff at bureau and major organizational levels of the agency; with agency headquarters administrative support staff; or with comparable personnel in other Federal agencies;

- key staff of public interest groups (usually in formal briefings) with significant political influence or media coverage;
- journalists representing influential city or county newspapers or comparable radio or television coverage;
- Congressional Committee and Subcommittee staff assistants below staff director or chief counsel levels;
- contracting officials and high level technical staff of large industrial firms;
- local officers of regional or national trade associations, public action groups, or professional organizations; and/or State and local government managers doing business with the agency.

Contacts include those which take place in meetings and conferences and unplanned contacts for which the employee is designated as a contact point by higher management. They often require extensive preparation of briefing materials or up-to-date technical familiarity with complex subject matter.

Most of your contacts are with supervisors and managers within the District; technical accounting and finance personnel at the Division and other Corps of Engineers components; other Federal agencies including technical program officials at EPA and FEMA for which the District performs reimbursable work, with GAO in response to their audits of the District as well as requesting Comptroller General Decisions, and DFAS. You contact technical program officials in State and local governments concerning reimbursable work and equivalent issues. Your contacts occasionally require special preparation, e.g., intensive discussion concerning operating problems including the interpretation of pay and accounting regulations. Your contacts with high ranking military and civilian managers at HQ, Corps of Engineers or equivalent organizational levels are not frequent nor do they routinely take place at meetings or conferences that require extensive preparation. Thus, we find that although your contacts exceed in some respects those typical of Level 4A-2, they do not fully meet Level 4A-

3. Therefore, this aspect of your position is credited properly at Level 4A-2 (50 points).

Subfactor 4B - Purpose of Contacts

This subfactor covers the purpose of the personal contacts credited in Subfactor 4A, including the advisory, representational, and commitment making responsibilities related to supervision and management.

At Level 4B-2 (75 points), the purpose of contacts is to ensure that information provided to outside parties is accurate and consistent; to plan and coordinate the work directed with others outside the subordinate organization; and/or to resolve differences of opinion among managers, supervisors, employees, contractors, or others. In contrast, at Level 4B-3, the purpose of contacts is to justify, defend, or negotiate in representing the project, program segment(s), or organizational unit(s) directed, in obtaining or committing resources, and in obtaining compliance with established policies, regulations, or contracts. Contacts at this level usually involve active participation in conferences, meetings, hearings, or presentations involving problems or issues of considerable consequence or importance to the program or program segment(s) managed.

The purpose of your contacts is primarily for resolving technical issues, e.g., accounting and pay problems, questions concerning regulatory interpretation and documentation issues; coordinating work with serviced District components; and resolving operating and service problems with your subordinates as well as supervisors, managers, and customers, e.g., Federal, State and local agencies. Although you deal with important financial problems, such as those regarding differences in opinion concerning the allocation of project costs, these differences of opinion most frequently revolve around issues of fact. For example, whether raincoats could be purchased using Federal funds, and interpretations as to whether sufficient documentation exists on completed work to disburse funds to a contractor. They do not reflect the frequent need to justify, defend, or negotiate over policies and regulations or significant resource questions in conferences, meetings, hearings or presentations concerning these significant issues found at Level 4B-3. Although you are viewed as an important technical resource and occasionally attend conferences and

deal with GAO on significant audit issues, both the frequency of these meetings and the representational and commitment authorities required for evaluation at Level 4B-3 are not present fully in your position. Therefore, this aspect of your position is credited properly at Level 4B-2 (75 points).

Factor 5 - Difficulty of Typical Work Directed

This factor measures the difficulty and complexity of the basic work most typical of the organization(s) directed, as well as other line, staff, or contracted work for which the supervisor has technical or oversight responsibility, either directly or through subordinate supervisors, team leaders, or others.

For first level supervisors, the level selected is the highest grade which:

- best characterizes the nature of the basic (mission oriented) nonsupervisory work performed or overseen by the organization directed; and
- constitutes 25% or more of the workload (not positions or employees) of the organization.

This means that 25% or more of the nonsupervisory duty hours of subordinates and others (based on estimates derived from position descriptions, supervisors, staffing studies, or contract documents) is expended on work at or above the base level credited, or, where extensive contract work is overseen, that 25% or more of the dollars spent on human services is for work at or above that level. It includes the workload of General Schedule subordinates, Federal Wage System employees, assigned military, volunteers, student trainees or non-Federal workers, such as contractor employees, State and local workers, or similar personnel.

In determining the highest level of work which constitutes at least 25% of workload or duty time, trainee, developmental, or other work engineered to grades below normal full performance levels is credited at full performance levels. Excluded from consideration are:

- o the work of lower level positions that primarily support or facilitate the basic work of the unit;

- o any subordinate work that is graded based on criteria in this guide (i.e., supervisory duties) or the Work Leader Grade-Evaluation Guide;
- o work that is graded based on an extraordinary degree of independence from supervision, or personal research accomplishments, or adjust the grades of such work - purposes of applying this guide - those appropriate for performance under "normal" supervision;
- o work for which the supervisor or a subordinate does not have the responsibilities defined under Factor 3.

Based on the full appeal file, we find that your subordinate positions do include the GS-510-12 and GS-510-11 position at the [location] District; these positions are not under your technical and administrative supervision within the meaning of the GSSG, e.g., you have no disciplinary or performance management authority over them. Your appeal rationale is based on the number of positions supervised at specific grade levels which is a methodology precluded by the GSSG.

Our review of the position descriptions of your subordinates revealed that the Supervisory Accounting Technician, GS-525-10 position (PD # 2953) is classified on the basis of personally performed work, and that it spends over 50 percent of its time on supervisory duties evaluable below the GS-10 grade level. The Chief, Revolving Fund Section (Accountant, GS-510-11, PD # 03356) devotes over 15 percent of the time to supervisory duties. The Chief, Accounts Payable Section (Supervisory Voucher Examiner, GS-540-7, PD # 2471-S) is classified to the GS-7 grade level based on its supervisory functions. Based on established classification principles, we conclude that it performs supervisory work 25 percent or more of the work time. Therefore, of the 15 staff years of work present in the Branch supervised by your position, approximately 14 staff years is nonsupervisory.

All of the nonsupervisory positions perform the mission essential work; i.e., performing accounting system support, voucher examining, and disbursing functions. Less than two staff years; i.e., less than 15 percent, of the nonsupervisory workload consists of GS-11 grade level work. When combined with the two and one-half staff years of work

at or above the GS-9 grade level (approximately 18 percent), we find that the level of work creditable under this factor for your position is GS-9. The alternative methodology for second level supervisory positions would not yield a higher base level. The two GS-11 accountant positions function under substantial freedom from supervision which, in part, supports their classification to the GS-11 grade level. Were your position to devote 50 percent of its duty time to supervising those positions, there would be a substantial negative impact on the grade level worth of those positions. Accordingly, your position is evaluated properly at Level 5-5 (650 points).

Factor 6 - Other Conditions

This factor measures the extent to which various conditions contribute to the difficulty/complexity of carrying out supervisory duties, authorities, and responsibilities. Conditions affecting work for which the supervisor is responsible (whether performed by Federal employees, assigned military, contractors, volunteers, or others) may be considered if they increase the difficulty of carrying out assigned supervisory or managerial duties and authorities.

In order to evaluate Factor 6, two steps are used. First, the highest level that a position meets fully is initially credited. Then, if the level selected is either 6-1, 6-2, or 6-3, the Special Situations listed after the factor level definitions are considered. If a position meets three or more of the situations, then a single additional level is added to the level selected in the first step. If the level selected in the first step is either 6-4, 6-5, or 6-6, the Special Situations may not be considered in determining whether a higher factor level is creditable.

The factor level definitions in this factor have changed materially from those contained in the previous draft Guide. Your agency evaluated your position at Level 6-3a (650 points) in the draft Guide for directing:

both technician and higher levels requiring continued efforts to assure that quality and service standards are met....Substantial integration of subordinate supervisors of the level described at Level 6-4 is not required.

In your classification rationale, you asserted that your position involves substantial coordinating and integrating of work:

over program segments [that] require substantial coordination...The coordination is not limited to the F&A Office but requires constant input from program project managers....The Accounting requirements have increased twofold due to potential lawsuits with the cleanup of toxic waste. All Financial decisions have an impact on the work of the District and consequently there is significant demands on the Finance Officer. Once the decision is made the Finance Officer is Financially Liable for the decision if misinterpreted.

As discussed previously in this decision, the classification process is based on assumption that work is performed properly. Thus, your financial liability for errors has no impact on the classification of your position. The impact of your program was evaluated under Factor 1. These issues are not germane to Factor 6.

As discussed under Factor 5, we find that your position supervisors subordinate positions that do not exceed the GS-11 grade level. Those subordinate positions are supported at that grade level in their participation with

you in performing accounting program development and implementation functions.

We considered Level 6-4a (1120 points) which, for first level supervises covers work that requires substantial coordination and integration of a number of major work assignments, projects, or program segments of professional, scientific, technical, or administrative work comparable in difficulty to the GS-11 level. For example, such coordination may involve work comparable to one of the following:

- identifying and integrating internal and external program issues affecting the immediate organization, such as those involving technical, financial, organizational, and administrative factors;

- integrating the work of a team or group where each member contributes a portion of the analyses, facts, information, proposed actions, or recommendations; and/or ensuring compatibility and consistency of interpretation, judgment, logic, and application of policy;
- recommending resources to devote to particular projects or to allocate among program segments;
- leadership in developing, implementing, evaluating, and improving processes and procedures to monitor the effectiveness, efficiency, and productivity of the program segment and/or organization directed;
- reviewing and approving the substance of reports, decisions, case documents, contracts, or other action documents to assure that they accurately reflect the policies and position of the organization and the reviews of the agency.

As discussed previously in this decision, you supervise a limited GS-11 workload; i.e., less than two staff years consisting of less than 15 percent of the workload of the Branch. Both these positions are supervised directly by you as the first level supervisor. This workload does not meet the intent of a "number of major work assignments, projects, or program segments" required for the crediting of this level.

Level 6-4b for second level supervisors is applicable to positions that direct subordinate supervisors and/or contractors who each direct substantial workloads comparable to GS-9 or GS-10. Such base work requires coordination similar to that described at Level 6-3a for first line supervisors. The GS-9 base level of work credited to your position considers work which you supervise as a first and as a second level supervisor. One of your subordinate supervisors supervises a maximum of a single staff year of nonsupervisory GS-9 work which, considering that Section itself, is not a substantial workload within the meaning of the GSSG.

Level 6-3a (975 points) covers supervision and oversight that requires coordination, integration, or consolidation, as a first level supervisor, of administrative, technical, or complex technician or other support work comparable to GS-9 or 10, or work at the GS-7 or 8 level where the supervisor has full and final technical authority over the work. (Full and final technical authority means that the supervisor is responsible for all technical determinations arising from the work, without technical advice or assistance on even the more difficult and unusual problems, and without further review except from an administrative or program evaluation standpoint. Credit for this should be limited to situations involving an extraordinary degree of finality in technical decision making.) Directing the work at this level (cases, reports, studies, regulations, advice to clients, etc.) requires consolidation or coordination similar to that described at Factor Level 6-2a, but over a higher level of work.

This level may also be met when the work directed is analytical, interpretive, judgmental, evaluative, or creative. Such work places significant demands on the supervisor to resolve conflicts and maintain compatibility of interpretation, judgment, logic, and policy application, because the basic facts, information, and circumstances often vary substantially; guidelines are incomplete or do not readily yield identical results; or differences in judgments, recommendations, interpretations, or decisions can have consequences or impact on the work of other subordinates. Such work also may be accomplished by a team, each member of which contributes a portion of the analyses, facts, information, proposed actions, or recommendations, which are then integrated by the supervisor.

Level 6-3b covers positions that direct subordinate supervisors over positions in grades GS-7 or GS-8 or the equivalent which requires consolidation or coordination similar to that described in Level 6-2a within or among subordinate units or with outside units.

Considering the total amount of GS-9 through GS-11 workload under your first and second level supervision as discussed under Factor 5, and the coordination of additional limited amounts of GS-7 and GS-8 level technical work performed in

the Sections of the Branch, we find that your position fully meets the intent of Level 6-3a (975 points).

Special Situations

1. Variety of Work

This situation is creditable when: (1) there is more than one kind of work; (2) each kind represents a requirement for a distinctly different additional body of knowledge on the supervisor; (3) both technical and administrative supervision are exercised over the work; and, (4) the grade level of the work cannot be more than one grade below the base level credited in Factor 5.

You have no positions above the base level credited that are classified to another series which meets these criteria; the GS-9 and GS-11 positions are covered by the same series; i.e., GS-510, or perform work based on technical knowledge of that occupation and closely related work; i.e., GS-525 and GS-540. Therefore, this situation is not creditable to your position.

2. Shift Operations

This situation is credited when the position supervises an operation carried out on at least two fully staffed shifts. You do not supervise a shift operation. Therefore, this situation is not credited to your position.

3. Fluctuating Workforce or Constantly Changing Deadlines

A fluctuating workforce is creditable when the workforce has large fluctuations in size, e.g., when there are large seasonal variations in staff and these fluctuations impose upon the supervisor a substantially greater responsibility for training, adjusting assignments, or maintaining a smooth flow of work. Your workforce is stable as reflected in the billet constraints discussed in your appeal submission and the information provided by your agency. Therefore, this situation is not credited to your position.

Constantly changing deadlines is creditable when there are frequent, abrupt, and unexpected changes in work assignments, goals, and deadlines that require the supervisor to constantly adjust operations under the pressure of continuing changing and unpredictable conditions. The changes in

program demands in the appeal record, e.g., responses to reimbursable customers, dealing with the toxic waste program, do not reflect the frequent, abrupt changes or the major changes in operations to accommodate those changes, required for crediting this situation. Therefore, this situation is not credited to your position.

4. Physical Dispersion

This situation is creditable when a substantial portion of the workload for which the supervisor is responsible is regularly carried out at one or more locations which are physically removed from the main unit (at different buildings, or widely dispersed locations in a large warehouse or factory building) under conditions which make day-to-day supervision difficult to administer. The appeal record does not support the crediting of this situation to your position.

5. Special Staffing Situations

This situation is creditable when: (1) a substantial portion of the work force is regularly involved in special employment programs; or in similar situations which require involvement with employee representatives to resolve difficult or complex human resources management issues and problems; (2) requirements for counseling and motivational activities are regular and recurring; and, (3) job assignments, work tasks, working conditions, and/or training must be tailored to fit the special circumstances.

Typical of staffing situations is the employment of a substantial number of student-trainee, cooperative education, or similar programs which have intensive training and counseling demands, or the special training, counseling, and motivational demands of physically or mentally challenged employees. The appeal record does not support the crediting of this situation to your position.

6. Impact of Specialized Programs

This situation is creditable when supervisors are responsible for a significant technical and administrative workload in grades above the level of work crediting Factor 5, provided the grades of this work are not based upon independence of action, freedom from supervision, or personal impact on the job. Level 5-5 which was credited to your position covers GS-9 and GS-10 grade level work. You supervise a limited

GS-11 workload; i.e., approximately 1.85 staff years assuming the two subordinate GS-11 accountant positions perform GS-11 grade level work all of their nonsupervisory work time. This does represent a significant technical and administrative workload which warrants crediting this situation to your position.

7. Changing Technology

This situation is credited when work processes and procedures vary constantly because of the impact of changing technology, creating a requirement for extensive training and guidance of the subordinate staff. The planned multi-year migration from COEMIS to CEFMS and the updating of COEMIS and its related subsystems to deal with program and policy changes do not reflect the extensive organizational and supervisory impact envisioned in this situation. Therefore, this situation is not credited to your position.

8. Special Hazard and Safety Conditions

This situation is credited when the supervisory position is regularly made more difficult by the need to make provision for significant unsafe or hazardous conditions occurring during performance of the work of the organization, e.g., the safety demands inherent in supervising a laboratory using hazardous chemicals and procedures. The appeal record does not support the crediting of this situation to your position.

Therefore, we find that your position is creditable with one situation.

As a result of the above analysis, your position is evaluated properly at Level 6-3 (975 points).

In summary, we have credited your position with a total of 2975 points which falls within the GS-12 point range of 2755-3150 points in the GSSG Point-to-Grade Conversion Chart.

The basis of your appeal was proper application of the draft Guide. The Introduction of the Position Classification Standards provides for evaluation of supervisory positions by application of both an occupation specific PCS, such as the Accounting Series, GS-510 PCS, and application of the GSSG. We have evaluated your position by application of the GS-510 PCS and find that your accounting program management duties and responsibilities would not exceed the grade level

produced by application of the GSSG. This conclusion is based on the impact of Division and Corps of Engineers level system development, maintenance and control authorities and responsibilities, and the administrative and technical supervisory controls exercised over your position as discussed previously in this decision.

Summary

In summary, we find that your position is evaluated properly to the GS-12 grade level by application of the GSSG. Based on the above analysis, it is our decision that your position is classified properly as Accounting Officer, GS-510-12.

Please be assured that this decision is not intended to reflect on your ability, qualifications, or the quality of your performance. Rather, it reflects our evaluation of your position based on a comparison of your duties and responsibilities with the appropriate position classification standard.

Sincerely,

Frederick A. Kistler
REGIONAL DIRECTOR

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