Classification Appeal Decision

Under section 5112(b) of title 5, United States Code

Appellant: [the appellant]

Position: Facilities Program Assistant

GS-303-9

Position Number N96020

Organization: Department of Health and Human Services

Public Health Service Indian Health Service

Office of Environmental Health and Engineering Facilities Planning and Construction Division

Project Development Branch

[city, state]

Decision: Budget Analyst

GS-560-9

(Appeal denied, series and title changed)

OPM Decision Number: C-0560-09-02

Copy of decision sent to:

[the appellant]Mr. Eugene Kinlow[address of appellant]Deputy Assistant Secretary[city, state, zip]For Personnel Administration

Department of Health and Human Services [the director] HHH Building, Room 522A

Director, Division of Personnel Management 200 Independence Avenue, S.W.

Indian Health Service Washington, D.C. 20201

Parklawn Building, Room 4B-44 [address of director] [city, state, zip]

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Date: 2/7/97



U.S. Office of Personnel Management Washington Oversight Division Office of Merit Systems Oversight

OPM decision number: C- <u>0560-09-01, 2/7/97</u>

INTRODUCTION

On October 26, 1996, the Washington Oversight Division accepted a position classification appeal from [the appellant], who is employed as a Facilities Program Assistant, GS-303-9, in the Project Development Branch of the Facilities Planning and Construction Division, Office of Environmental Health and Engineering, at the Indian Health Service (IHS), Department of Health and Human Services, in [appellant's duty station]. [The appellant] requested that her position be classified at the GS-11 or 12 level.

This is the final administrative decision of the Government, subject to discretionary review only under the conditions and time limits specified in Part 511, subpart F, of Title 5, U.S. Code of Federal Regulations.

SOURCES OF INFORMATION

In deciding this appeal, we considered information obtained from the following sources:

- 1. The appellant's letter of appeal dated October 21, 1996, with attachments.
- 2. The information submitted by the servicing personnel office on November 13, 1996.
- 3. The OPM desk audit of the appellant's position on December 23, 1996, and a telephone interview with the immediate supervisor, [name of immediate supervisor], on January 3, 1997.
- 4. Additional written materials and work samples furnished by the appellant during the OPM review.

POSITION INFORMATION

The appellant's duties and responsibilities are described in position description number [Position Description number], which was classified as Facilities Program Assistant, GS-303-9, by the Indian Health Service on April 9, 1996.

The appellant's primary responsibility is to maintain detailed information on the status of the Division's construction projects, both for planning purposes and as input for budget submissions. These projects

include all new construction, modernization, and replacement work for IHS-operated hospitals, health centers, health stations, youth treatment facilities, and associated quarters nationwide. The appellant collects information from planning documents, IHS Regions, the Divisions's project officers, and contractors to maintain project databases including information pertaining to construction stages, project schedules and estimated completion dates, funding mechanisms and status, and cost breakdowns. She prepares a variety of budget and briefing documents for inclusion in IHS budget submissions and for use in appropriations hearings and other meetings. She identifies discrepancies between her records and those of the agency's budget office, between current cost figures and original estimates, and disparities in costs between similar construction projects in the same geographic area, and either resolves these herself or refers them to the responsible project officer for investigation. She reprograms funds as directed and maintains the history of reprogramming actions for all projects.

The appellant's position description is accurate and adequate for classification purposes.

SERIES AND TITLE DETERMINATION

Series

The appellant reported that she spends approximately 75-80 percent of her time on budget-related work, with the remainder on such miscellaneous duties as compiling information for the Division's monthly newsletter and serving as custodial officer for property management, none of which are sufficient in terms of time expended or substance of work performed to influence the position's grade. Consequently, the series determination is dependent on whether the budget work is one- or two-grade interval in nature.

The GS-561 Budget Clerical and Assistance Series covers one-grade interval work "associated with recording, reporting, processing, and keeping track of budgetary transactions, e.g., the credit, receipt, transfer, allotment, withdrawal, obligation, or outlay of funds." The standard for that series, dated March 1983, states that "so long as the work involves essentially procedural compilation of numerical budget data (rather than analysis of the amounts, costs, benefits, and timing of funding requested)," the position is properly classified to the GS-561 series. The benchmark position description provided in that standard to illustrate typical GS-7 level budget assistance work (the highest level covered in the standard) describes work involved in coordinating and consolidating budget estimates for an organization and its components, where the employee prepares all budget forms, documents, and reports in the proper format but exercises only limited judgment in reviewing estimates provided for conformance with established guidelines and calculating percentage differences from prior year expenditures.

By contrast, the Budget Analysis Series, GS-560, covers two-grade interval work in any of the phases of budget administration, e.g., budget formulation or execution. The standard for that series, dated July 1981, explains that budget analysts assigned to line program offices often advise managers on the requirements for the preparation, documentation, and submission of budget requests; analyze the relative costs and benefits of alternative program plans; prepare allotments and suballotments of funds for distribution to program managers; check the propriety of obligations and expenditures; and provide guidance concerning the legal and regulatory aspects covering the use of funds. Examination of the benchmark position descriptions provided in the standard indicates that GS-7 budget analysts perform essentially the same work as GS-7 budget assistants but in a developmental capacity for eventual progression to more difficult assignments. Budget analysts at the GS-9 level carry out full performance level budgetary functions of a routine nature where, in contrast to budget assistance

work, they assume more responsibility for recognizing and reporting variations and inconsistencies in the data collected, e.g., identifying excess expenditures or budget estimates that appear to exceed actual requirements.

Guidance on distinguishing between work properly classified to two-grade interval administrative series and those classified to one-grade interval support series is provided in The Classifier's Handbook, dated August 1991. Acknowledging that the distinctions are not always obvious and that some tasks are common to both types of occupations, the handbook instructs that the characteristics and requirements of the work as well as management's intent in establishing the position be considered in making this determination. Basically, employees who perform support work follow established methods and procedures, use a practical knowledge of the operation, procedures, and guidelines of the specific program area or functional assignment, and typically learn to do the work through extended experience. Administrative work, on the other hand, requires a high order of analytical ability, skill in applying problem solving techniques, and skill in communicating effectively both orally and in writing. Administrative positions do not require specialized education, but they do involve the types of skills (analysis, research, writing, judgment) typically gained through college level education or progressively responsible experience. The handbook also notes that if duties are clearly developmental and designed as preparation for a higher level of administrative work, then the position is properly classified in a two-grade interval administrative series. If, on the other hand, management intends that the duties assigned are to be performed without further potential, then the position should be classified to a clerical or support series.

Relating this guidance to the appellant's position, much of her work is clearly one-grade interval support work that involves taking dollar figures supplied to her by others and putting them in the required formats for budgetary submissions. However, she does perform some limited analysis of this data to identify discrepancies between, for example, current expenditures and prior year estimates, and requests additional information from the field offices to explain differences. More substantive examination and negotiation of costs is carried out by the project officers, to whom she refers any serious budgetary problems for resolution. She prepares short narrative project histories, descriptions, and justifications for briefings and budget submissions to the Department, whereas more substantive project and funding justifications and responses to OMB budget questions are handled by the project officers. She has considerable insight into the purpose and meaning of the various funding categories included in the program's budget submissions, and of the overall construction program and the kinds of information that would be useful in the budget formulation process. She applies this knowledge in assisting the project officers in determining how various costs should be factored in or displayed, and in researching project histories and developing new data bases to provide comparative information to support budget requests (e.g., a database that lists every IHS-owned facility, construction date, cost and funding source). This past year, she was responsible for preparing one major reprogramming action, and was assigned the special projects of preparing two technical handbook chapters on the procedures to be followed in reprogramming funds and on the overall grants process, including the applicable laws and regulations and the IHS and PHS policy and procedural guidelines to be referenced regarding eligibility, implementation, and post-award administration. Although these are not ongoing, continuing assignments that would be considered in the grade level determination, they are an indication that the appellant is expected to function at a level higher than the typical support employee. Similarly, she is occasionally asked to perform certain more substantive budgetary duties to fill in for project officer vacancies, such as her recent responsibility for directly assisting the Project Management Branch Chief in the development of cost estimates for the Phoenix Medical Center (main facility and satellites), including doing cost comparisons with last year's estimates and revising the five-year plan to phase out the costs based on

the new figures. Again, although this is not a regular, recurring duty officially assigned to the appellant's position, it is indicative of management's intent as to the purpose and function of her position.

Based on all of the above considerations, the appellant's position includes sufficient elements requiring analysis, research, writing, and judgment to more properly align it with the two-grade interval GS-560 Budget Analysis Series than the GS-561 support series.

Title

The authorized title for nonsupervisory positions in this series is Budget Analyst.

GRADE DETERMINATION

The appellant's position was evaluated by application of the standard for the Budget Analysis Series, GS-560, dated July 1981. 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.

In determining the grade level of a position, only those duties that are regular and recurring, i.e., those performed in a continuous, uninterrupted manner or at recurring intervals, may be considered. One-time only or temporary duties, such as those performed in the absence of another employee, generally do not affect the grade level. Duties normally are grade-controlling only if they are a regular and continuing part of the job and are performed for at least 25 percent of the time. Thus, certain assignments that the appellant has been asked to carry out in the absence of one of the project officers, or that have been performed on a special project basis without any assurance or expectation that they will continue to recur, have not been considered in the grade level evaluation of her position.

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.

At Level 1-6, work requires knowledge of commonly used budgetary procedures and regulations to perform routine, continuing assignments for appropriated fund activities. It also requires practical knowledge of the projects and sources of funding of the serviced activities to relate their needs and accomplishments to anticipated and actual dollar figures, and knowledge of the sources of budgetary information, such as accounting records and work reports. This knowledge is used to enter and adjust budgetary data in a wide variety of forms, schedules, and reports (e.g., personnel salaries and expenses, work schedules, supply and equipment budgets, and commercial balance sheets); to forecast annual funding needs by extrapolating from current to future budgets; and to carry out reprogramming actions when these transfers of funds do not require prior approval of officials at higher organizational levels.

The knowledge required by the appellant's position is comparable to Level 1-6. The work requires knowledge of the procedures and requirements for the submission of budgetary documents associated with the normal budget cycle. The appellant must be aware of all ongoing construction projects and their funding mechanisms, and must know where to obtain additional information as needed. This knowledge is used to prepare a wide variety of budget submissions and internal program documents; to prepare narrative justifications and background material for briefings or other presentations; and to prepare minor reprogramming actions.

The position does not meet Level 1-7. At that level, work requires more detailed, intensive knowledge of budgetary policies, regulations, objectives, and guidelines, and of a wide variety of sources and types of funding (e.g., direct annual and no-year appropriations, apportionments, allotments, transfers of funds from other agencies, and revenue from industrially funded operations). The work also requires skill in the application of methods and techniques for analyzing and evaluating the effects of continuing changes in program plans and funding on the accomplishment of the organization's budget and program milestones (e.g., cost-benefit analysis, program evaluation review theory, and linear programming).

The appellant's work is not as inherently complex as is required at Level 1-7. The construction projects are funded through only two basic mechanisms (direct Federal funding or tribally contracted), with the vast majority being Federally funded. Thus, the position does not require a detailed knowledge of the rules governing a wide variety of funding sources, such as the types of expenses for which these different monies may be applied. Further, although the appellant performs some limited analysis of budgetary data, such as comparing current expenditures against prior year projections or comparing estimates for similar work in the same geographic area, she does not perform the more sophisticated types of analyses expected at this level to elucidate how changes in the amount or timing of funding would affect project accomplishment in terms of the ultimate costs.

Level 1-6 is assigned. 950 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.

At Level 2-3, assignments involve continuing responsibility for specific areas of the budget, accompanied by supervisory instructions concerning priorities, objectives, and deadlines. The employee is responsible for independently gathering and analyzing information (e.g., comparing costs of alternative program plans, determining labor costs, or keeping track of obligations and expenditures). Recommendations and decisions that change the amounts of funds allotted to components or programs require the prior approval of the supervisor. Work products are reviewed periodically by the supervisor for technical soundness and policy conformance.

The appellant's level of responsibility is a direct match to Level 2-3. Because of the appellant's long-term experience with the construction program and its budgeting requirements, she carries out the required actions independently, to include requesting budget submissions from the field offices and preparing/updating spreadsheets, status reports, budget planning documents, and supporting documentation. Reprogramming actions are performed at the direction of the supervisor. Her work is reviewed generally for overall technical adequacy rather than in a detailed sense for accuracy of the figures and computations derived.

The position does not meet Level 2-4. At that level, employees are assigned continuing responsibility for independently performing budgetary functions in one or more phases of the budget. This level is distinguished from Level 2-3 principally by the employee's added responsibility for independently planning and carrying out work on an extended basis, and for making a wide range of technical budgetary decisions, commitments, and recommendations. The employee is responsible for independently planning, coordinating, and scheduling budgetary financing for new programs; interpreting ambiguous and conflicting budgetary policies and regulations; reconciling conflicting budgetary and program objectives; and assessing the long-term effects of new or revised legislation on the organization's budget and programs. The employee selects the analytical methods to be used in estimating funding needs, strategies for presenting budgetary requests, and the methods to be used in checking the accuracy and reliability of budget forecasts and controls over the use of funds. Completed work is reviewed for effectiveness in meeting objectives and deadlines and agreement of budgetary actions and recommendations with objectives of other areas of the budget and programs of the employing organization.

The appellant's work does not lend itself to extended planning since most of her duties are performed in connection with the preparation of immediate budgetary submissions. She is not, for example, assigned a particular program for which she is independently responsible for estimating and justifying its funding needs, planning and scheduling its long-term financing, and establishing continuing controls over its use of funds. Further, the nature of her position is not such that she would have any discretion in matters related to the amount of funds allotted to, or the transfers of monies among, individual projects. Basically, this level of supervision is predicated on the performance of more difficult and responsible assignments, where the supervisor would assess the effect of the employee's work on overall program funding and the quality of the supporting service provided. In contrast, the appellant's work does not have a consonant degree of direct program impact to necessitate this type of review.

Level 2-3 is credited. 275 points

Factor 3, Guidelines

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

At Level 3-3, guidelines consist of budgetary policies, precedents, and regulations, and specific substantive program goals, production schedules, and work processes. Guidelines are not always applicable to specific budgetary situations, such as joint funding arrangements, distribution of contracts and grants monies, and program changes which involve cost reductions. The employee must use judgment in interpreting and adapting guidelines to the analysis and development of budget estimates and annual work plans for continuing programs. At this level, the application of guidelines requires the use of analytical methods and techniques (e.g., cost-benefit analysis, decision theory, or preparation of commercial-type balance sheets and profit and loss statements).

The appellant's use of guidelines is comparable to Level 3-3. The appellant's guidelines consist basically of standard budget guidelines and regulations, and the body of in-house information available about IHS construction projects, their history, funding, and characteristics. These guidelines are not always applicable to the specific problems encountered, e.g., under what categories specific costs should be included, or whether increased costs are adequately justified. Although the appellant does not use the types of analytical tools described at this level, the degree of judgment required in carrying out non-standard assignments is comparable, e.g., in researching project histories and developing new

databases, in assisting in the development of cost estimates and five-year phased funding plans, in preparing instructional guidance on budgetary procedures for incorporation in the technical handbook.

The position does not meet Level 3-4. At that level, guidelines consist of broad budgetary guidance, regulations, judicial and Comptroller General decisions, and broad program goals and objectives. Where guidelines are scarce or of limited use, the employee develops guidelines to be followed by budget officers and program managers at subordinate organizational levels. At this level, the employee exercises a great deal of judgment and discretion and has broad latitude in interpreting and applying guidelines organization-wide. Also included at this level are voluminous and conflicting program and budget policies and regulations (e.g., major unfunded national program requirements) that require detailed analysis, interpretation, and resolution.

Because the appellant's position is located in a line program office rather than the agency's budget organization, she does not prepare any guidance that would control the activities of other budget personnel throughout IHS. Likewise, her interpretations of budgetary guidelines and regulations apply only to the immediate program office rather than organization-wide. Wherever policies and regulations are conflicting or require authoritative interpretation, these issues are referred to the IHS budget office for definitive resolution.

Level 3-3 is credited. 275 points

Factor 4, Complexity

This factor covers the nature, number, variety, and intricacy of 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.

At Level 4-3, work involves varied duties that require the application of different and unrelated methods and techniques. Duties characteristic of this level include developing cost data for alternative work plans; forecasting funding needs through extrapolation and interpolation; providing advice on the applicability of regulations; reviewing requests for allotments of funds; and identifying and determining reasons for cost trends. The activities budgeted for are relatively stable and funding derives from readily identifiable sources. The employee compiles, analyzes, and summarizes budgetary information and translates organizational needs into budget dollars and funding actions. Time constraints are those normally associated with the phases of the budget process and are specified several months to a year in advance.

The complexity of the appellant's work is consistent with Level 4-3. The appellant compiles and prepares a wide variety of budget documents, reports, and exhibits, including information relating to project history and status, cost estimates and breakdowns, justification of estimates, and accomplishments. Duties include comparing projected costs with previous estimates and resolving differences, phasing out funding requirements over five years for design, construction, and equipment, preparing project descriptions and justifications for budget requests, performing reprogramming actions, and preparing internal technical guidelines related to the budget process. The projects budgeted for are relatively stable in that once initiated they are rarely terminated, and most are funded directly through Federal monies. The time constraints coincide with the regular budgetary cycle and are thus relatively predictable.

The position does not meet Level 4-4. At that level, work involves a wide variety of analytical and technical budgetary functions for programs funded through many separate sources (e.g., appropriations, allotments, reimbursable accounts, and transfers of funds between organizations). The programs and funding are unstable, necessitating frequent adjustments to budget estimates and partial rebudgeting during the fiscal year. Duties characteristic of this level include identifying and analyzing changes in budgetary policies, regulations, and funds available that may affect the accomplishment of program objectives; analyzing budget and program input to develop annual and multi-year budget estimates; and researching trends in the use of funds and recommending adjustments in program spending that require the rescheduling of program workloads. The employee uses analytical techniques, such as cost-benefit analysis, amortization, depreciation, and pro-rating revenues and costs in predicting or assessing the effects of budgetary and/or program changes. In addition to regular, predictable cyclical deadlines and milestones integral to the budget process, there are unpredictable short-term deadlines that vary according to changes in program goals and funding available.

The projects budgeted for are not as complex from a budgetary standpoint as expected at that level, either in terms of the funding mechanisms (which are limited almost exclusively to direct Federal funding, with some minor tribal contracting and more recently, grants activity), or the stability of the programs and funding, in that estimates may have to be revised but do not fluctuate greatly during the course of the fiscal year. The appellant does not perform the sophisticated types of analyses and projections described at that level examining the interrelationship between funding and program accomplishment. The appellant's participation in the budgetary process is defined and cyclical and not normally subject to the unpredictable, short-term deadlines that result from frequent program and funding changes that require approval from outside the agency.

Level 4-3 is credited. 150 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.

At Level 5-3, work involves the application of a wide range of standardized budgetary regulations, practices, and procedures. The activities budgeted for constitute substantive program or support operations and are usually subdivided into units in field or headquarters locations. The work affects the accuracy of budget forecasts and/or compliance with legal and regulatory guides, or the amount and timely availability of funds.

The scope of the appellant's work matches Level 5-3. The assignments involve preparing cost estimates, project status reports, and budget submissions for construction and renovation projects carried out by IHS field offices. The work affects the accuracy of project funding requests and the timely availability of money for different phases of the projects.

The position does not meet Level 5-4. At that level, the purpose of the work is to formulate and/or monitor the execution of long-range, detailed budget forecasts and plans to fund the implementation of substantive programs. Work involves establishing financial and budgetary goals, timetables, milestones, and other criteria against which the relative costs and benefits of program achievements can be measured, and assessing cost-effectiveness in meeting these goals. Assignments in budget formulation typically involve developing detailed estimates of the funding needed to support

important programs, and written narrative justifications for the funds requested. Employees responsible for programs of this scope also make recommendations on ways to improve the utilization of funds that will result in cost savings and effective accomplishment of program objectives. Recommendations and technical interpretations affect the amount and availability of funds for the conduct of major substantive or administrative programs and services.

The appellant's work is not as in-depth as described at that level, nor does she have a corresponding degree of involvement in determining the amount of funding requested for particular projects and in assessing whether funds are being used in the most cost-effective manner. Although she may question discrepancies in the amounts of funds requested and make basic cost comparisons for similar types of work or materials, she does not perform more substantive functions such as examining the rate at which funds are being expended and relating this to actual project accomplishment, or identifying areas in which costs appear to be too high and where savings can be achieved. In this way, her work mainly affects the technical accuracy of the funding amounts requested rather than the actual dollar estimates derived as necessary to carry out the projected work.

Level 5-3 is credited. 150 points

Factor 6, Personal Contacts

This factor includes face-to-face and telephone contact and other dialogue with persons not in the supervisory chain.

At Level 6-2, contacts are with persons from outside the immediate employing office but within the same agency. Typical contacts are with project managers and other budget and financial analysts at various levels within the agency.

The appellant's contacts match Level 6-2. Her main contacts are with project managers within the office, engineering staff in the field offices, and other administrative and budget personnel in the agency and at the Department level.

The position does not meet Level 6-3. At that level, contacts are with individuals from outside the agency, such as contractors, Congressional staff, and employees of other Federal agencies. Also characteristic of this level are contacts with the director or deputy director of the employing agency, key officials of comparable rank and authority in other agencies, and OMB budget examiners. These contacts normally take place at formal budget briefings, hearings, or negotiations.

The appellant does not have any significant and recurring contacts of this nature, nor does she participate in formal budget hearings or briefings.

Level 6-2 is credited. 25 points

Factor 7, Purpose of Contacts

This factor describes the purpose of the contacts identified under Factor 6.

At Level 7-2, contacts are for the purpose of resolving budgetary issues and problems and carrying out budgetary transactions to achieve mutually agreed upon objectives (e.g., advising on transfers of funds, preparing budget requests and supporting documentation, interpreting legal and regulatory

requirements). Typically, the employee has extensive contacts with program managers and personnel in staff support offices for the purpose of consolidating budget requests.

The purpose of the appellant's contacts matches Level 7-2. The purposes of her contacts are to compile and develop budgetary information and to resolve discrepancies in that data, and to advise on the accomplishment of certain budget transactions such as transfers of funds and the submission of formal budget requests. The appellant has extensive dealings with the office's project managers and supporting staff in the field offices in coordinating and consolidating budget requests and reports.

The position does not meet Level 7-3. At that level, contacts are for the purpose of persuading program managers and other persons of decision-making authority to follow a recommended course of action, e.g., to reduce levels of spending or program operations. Some employees may present, explain, and defend controversial budget requests at meetings with higher-level officials.

The appellant does not perform the types of duties that would require contacts of this nature.

Level 7-2 is credited. 50 points

Factor 8, Physical Demands

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

The appellant's work is mainly sedentary, with no special physical demands. This is a direct match to Level 8-1.

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 appellant works in an office setting, with no unusual risks or discomforts. This is a direct match to Level 9-1.

Level 9-1 is credited. 5 points

Summary of Factors

<u>Factors</u>	<u>Level</u>	<u>Points</u>
Knowledge Require	ed 1-6	950
Supervisory Control		275
Guidelines	3-3	275
Complexity	4-3	150
Scope and Effect	5-3	150
Personal Contacts	6-2	25
Purpose of Contact	s 7-2	50
Physical Demands	8-1	5
Work Environment	9-1	5
Total		1885

The total of 1885 points falls within the GS-9 point range (1855-2100 points) on the grade conversion table provided in the standard.

DECISION

The appealed position is properly classified as Budget Analyst, GS-560-9.

This decision constitutes a classification certificate issued under the authority of section 5112(b) of title 5, United States Code. This decision is mandatory and binding on all administrative, certifying, payroll, disbursing, and accounting officials of the Government. In accordance with section 511.702 of title 5, Code of Federal Regulations, this decision must be implemented no earlier than the date of the decision and not later than the beginning of the sixth pay period following the date of the decision.