### Classification Appeal Decision

**Under Section 5112 of Title 5, United States Code**

<table>
<thead>
<tr>
<th>Description</th>
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<td>Appellant:</td>
<td>[Appellant’s name]</td>
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</table>
| Agency classification:       | Accountant  
GS-510-9 |
| Organization:                | Defense Finance and Accounting Service  
[City] Operating Location  
Reports and Analysis Division  
Reports Branch  
[City, State] |
| OPM decision:                | Accountant  
GS-510-9 |
| OPM decision number:         | C-0510-09-01 |

/s/

Frederick J. Boland  
Classification Appeals Officer

February 26, 1998  
Date
As provided in section 511.612 of title 5, Code of Federal Regulations, this decision constitutes a certificate that is mandatory and binding on all administrative, certifying, payroll, disbursing, and accounting officials of the government. The agency is responsible for reviewing its classification decisions for identical, similar, or related positions to ensure consistency with this decision. There is no right of further appeal. This decision is subject to discretionary review only under conditions and time limits specified in the Introduction to the Position Classification Standards, appendix 4, section G (address provided in appendix 4, section H).

Decision sent to:

[appellant’s name and address]  
Mr. Stephen E. Freeman  
Deputy Director for Human Resources  
Defense Finance and Accounting Service  
Crystal Mall 3, Room 312  
1931 Jefferson Davis Highway  
Washington, DC 22240-5291  

[name and address of appellant’s servicing personnel office]  
Mr. William Duffy  
Chief, Classification Branch (CPMS-ASFP)  
Field Advisory Services Division  
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1400 Key Boulevard  
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INTRODUCTION

The appellant contests his agency's decision in classifying his position, Number X1027N, as Accountant, GS-510-9. The position is located in the Reports Branch of the Reports and Analysis Division, [City] Operating Location, Defense Finance and Accounting Service. The appellant feels he was given insufficient credit for his work considering the knowledge he exercises, the independence with which he works, the complexity of problems he must resolve, and the range of officials and managers he must deal with (Factors 1, 2, 4, 6 and 7 of the classification standard). He agrees that the official position description accurately reflects his major duties.

POSITION INFORMATION

The appellant is one of about 16 employees in the Reports Branch, which is headed by a GS-12 Supervisory Accountant and includes four GS-11 Accountants, three GS-9 Accountants, and eight GS-5/7 Accounting Technicians. The Reports Branch is divided into four teams—three status reports and one general ledger report team. The appellant works on the general ledger reports team, which includes a GS-11 Lead Accountant and the appellant. The Branch provides accounting reports to geographically dispersed customers through about five major military commands, e.g., Automotive Materiel Command (AMC), Aviation and Missile Command (AMCOM), and Tank-Automotive and Armaments Command (TACOM).

The appellant assists his team leader in evaluating general ledger account balances, analyzing subsidiary ledgers for accuracy and integrity of data, and reconciling account balances. Most of his time involves reconciling S2K.Fund and S2K.GNLR files utilizing System ID 1972 reports. These files are related to the Standard Operating and Maintenance Research and Development System (SOMARDS), a database for operations and maintenance and research and development funds. In addition, the appellant obtains information from customers and answers questions regarding accounting discrepancies, e.g., quarterly solicitation of property management information for customers' asset accounting and inquiries on how particular transactions are reported to the general ledger.

ANALYSIS AND FINDINGS

SERIES AND TITLE DETERMINATION

The appellant's work, outlined above, is properly classified in the Accounting, GS-510, series, which covers positions the duties of which are to perform professional accounting work relating to the financial activities of governmental, quasi-governmental, or private sector organizations, including the examination, analysis, and interpretation of accounting data, records, or reports. The prescribed title for non-supervisory positions in this series, such as the appellant's, is Accountant.

GRADE DETERMINATION

The OPM Accountant, GS-510, Series position classification standard, dated December 1989, is in Factor Evaluation System (FES) format. This system requires that credit levels assigned under each
factor relate to only one set of duties and responsibilities. Under FES, work must be fully equivalent to the factor-level described in the standard to warrant credit at that level's point value. If work is not fully equivalent to the overall intent of a particular level described in the standard, a lower level and point value must be assigned, unless the deficiency is balanced by an equally important aspect of the work that meets a higher level.

Work demanding less than a substantial (at least 25 percent) amount of time is not considered in classifying a position. Similarly, developmental assignments or acting, temporary, and other responsibilities that are not regular and continuing are not considered in classifying positions. (Temporary assignments of sufficient duration, though, are sometimes recognized in accordance with agency discretion by temporary promotion if higher graded duties are involved, by formal detail, or by performance awards.)

**FACTOR 1: KNOWLEDGE REQUIRED BY THE POSITION**

This factor assesses the nature and extent of information or facts that employees must understand to do acceptable work (e.g., steps, procedures, practices, rules, policies, theories, principles, and concepts) and the nature and extent of the skills needed to apply those knowledges.

To support his claim to higher credit under this factor, the appellant states:

I believe that level 1-7 is met because I possess a professional knowledge of accounting theories, practices, methods and techniques (as evidenced by my educational background) and a knowledge of organizational policies and functions to independently perform a variety of accounting assignments which require the modification/adaptation of conventional accounting and analytical techniques to solve a variety of accounting problems. I believe that I possess the knowledge and understanding of automated data processing (ADP) systems (over 6 years experience as a computer operator) to apply these systems to the general accounting systems and to deal effectively and efficiently in solving ADP/General Ledger-Accounting problems. An example here would serve to substantiate my position. Recently, DFAS OPLOC-[City] began performing the accounting services for a new customer-ACALA in [City, State]. The format of their data was not compatible with the format we utilize to transmit the general ledger report data to DFAS-[City]. As such, the ACALA data required some revisions to the accounting records to make their data compatible. I worked with our systems personnel to accomplish those revisions in a timely manner based upon my professional knowledge of accounting theory, practices, and techniques. As such, some of the manual off-line processes that ACALA previously performed were effectively eliminated through my efforts. This reformatting of the data to satisfy management information requirements, and ensuring that the data conformed with generally accepted accounting principles (GAAP) was done effectively and essentially independently of management supervision.

I also have the ability to establish and maintain good working relationships with representatives of other DOD activities and agencies. An example here would be the ongoing conversations and problem solving opportunities I experience with personnel from the Systems and Integration Management Activity (SIMA) located in downtown [City]. They assist us at DFAS OPLOC [City] in solving computer systems problems. Specifically, when I encounter General Ledger account codes or formulas that I question, I call one of my counterparts at SIMA and through mutual cooperation and understanding, I am enlightened and made aware of how the ADP system is set up to process the general ledger data and can proceed to perform my assigned duties. Through effective oral and written communication, I am able to resolve difficult issues/problems through minimal management intervention.

Finally, I continually advise Resource Management personnel and program managers (i.e. customers) when questions on regulatory requirements for general ledger data occur. (Example: The format and content of the specific general ledger field identifying information elements). I interpret how our customers have established the
data in the fund data system and determine if it is compatible with the general ledger file. If it isn't, I advise them on fields that need to be changed (usually the "limit" field) so as to make the systems compatible.

The appellant is already credited at Level 1-6 with a professional level knowledge of accounting, such as would be gained through graduate level study or professional work experience independently applying conventional accounting procedures and practices. He is credited with analyzing stable organizations and programs with conventional accounting systems and common problems.

Level 1-6 work typically concerns common administrative support or small business accounting systems (e.g., for payroll, purchases, maintenance, sales, and services) and requires knowledge of the governing regulations and fiscal practices to ensure the system accurately portrays operations and adheres to accepted principles. Though the appellant works with an accounting system vastly larger than the small business system of Level 1-6, his responsibilities concern only a stable portion of the larger system. Similarly, even though complex problems arise in maintaining general ledgers and producing reports for the organizations served, higher level staff in his organization are tasked with their resolution.

The appellant is tasked with resolving commonly encountered accounting problems. He analyzes standard reports to identify and reconcile imbalances among general ledger, fund, and detail files. He uses the SOMARDS system to query back-up data for the transactions he is analyzing. These queries provide access to the specific accounting data such as dates, amounts, transaction codes, and voucher and contract numbers. The transaction codes are related to the account codes in the general ledger and provide valuable insights as to where the source of the discrepancy may be. Problems that arise requiring resolution, however, are conventional posting problems and the like that are readily rectified using standard accounting practices.

Similarly, the data format and content problems that he cites as examples of difficult and complex accounting assignments are typical problems encountered in bookkeeping and accounting and, consistent with Level 1-6, have well established precedents for their resolution. His assignments are important and responsible assignments, but lack the variety and depth found at Level 1-7. For example, at Level 1-7, Accountants may be independently responsible for an accounts payable function, where they must ensure the legality and timeliness of payments, create subsidiary ledgers, control mechanisms and other accounting tools; advise managers on efficient document flow and billings, regulatory requirements, and problem areas; and develop operating procedures for technicians and support personnel. In doing so, they apply a wide range of accounting knowledge to assignments fully experienced professionals find difficult and complex.

The appellant's position falls short of this level in many aspects. He works with an established general ledger system and an established subsidiary ledger, the fund file. He also works with an established detail file. He does not create new ledgers, nor does he modify the accounting system. He investigates conventional discrepancies among the files, locating the source of errors and correcting them to ensure that credits and debits balance and that the proper accounts are charged. He does not develop operating procedures for technicians or support personnel, evaluate their work quality, answer their technical questions, or train them in new systems and procedures, which, under certain circumstances, might require a fully experienced accountant.
We evaluate this factor at Level 1-6 and credit 950 points.

**FACTOR 2: SUPERVISORY CONTROLS**

This factor covers the nature and extent of direct and indirect controls exercised by the supervisor, the employee's responsibility, and the review of completed work. Controls are exercised by the supervisor in the way assignments are made, instructions are given to the employee, priorities and deadlines are set, and objectives and boundaries are defined. Responsibility of the employee depends upon the extent to which the employee is expected to develop the sequence and timing of various aspects of the work, to modify or recommend modification of instructions, and to participate in establishing priorities and defining objectives. The degree of review of completed work depends upon the nature and extent of the review, e.g., close and detailed review of each phase of the assignment, detailed review of the finished assignment, spot-check of finished work for accuracy, or review only for adherence to policy.

In support of his claim, the appellant states:

I independently carry out the technical aspects of my general ledger accounting duties. I refer to appropriate Army and DFAS regulations to perform my tasks, and along with my specialized knowledge of accounting theory, methods, and operations get my job done with very minimal supervisory guidance and instruction... The team leader is more involved in any potential problems or conflicts that occur in the general ledger accounting functions and the supervisor in many instances has been, in effect, virtually non-existent. My supervisor only becomes involved in reviewing completed work for overall effectiveness in maintaining the general ledger accounting system at our [City] Operating Location and mainly to ensure that reporting requirements (i.e. deadlines of report submission to DFAS [City]) are being met... I inform my supervisor of potential problem areas upon recognition of major problems in implementation of general ledger accounting procedures. Essentially, I am aware of the overall objectives that my position encompasses, and the scope of my assignments.

The appellant makes a distinction between direct controls on his position exercised by his supervisor and indirect controls exercised by his supervisor through a team leader. The team leader provides the objectives, priorities, and deadlines established by the supervisor. Both direct and indirect controls are considered in the evaluation of this factor. As at Level 2-3, the appellant independently carries out his assignments using accepted accounting practices to resolve common problems associated with maintaining established ledgers. He refers problems that do not have clear professional precedents to higher graded staff (e.g., the team leader or his supervisor) for resolution. He lacks the greater responsibility found at Level 2-4, where Accountants are responsible for independently resolving more difficult and complex problems that lack clear precedent in the application of accounting principles.

We evaluate this factor at Level 2-3 and credit 275 points.

**FACTOR 3: GUIDELINES**

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

The appellant is credited at Level 3-3 for applying guidelines that are not completely applicable to his work or that have gaps in specificity. Specific guidelines used by the appellant include Treasury, Office of Management and Budget (OMB), and Office of Secretary of Defense (OSD) rules,
regulations, and policy regarding acceptable accounting procedures. The guidelines may lack specific detail to fit every work situation or problem he encounters. In such cases, he interprets the guidelines and, in some instances, adapts them to fit the situation. The appellant uses specific guidelines that apply to most aspects of his work. He may recommend changes to work flow or to standard reports to his team leader or to his supervisor. However, little opportunity exists to deviate from established practices because outputs must be in a standard format for periodic submission to DFAS-[City] Center. Unlike Level 3-4, the appellant is not expected to develop new methods or criteria for installing or modifying accounting systems nor is he free in his professional work to depart from established methods.

We evaluate this factor at Level 3-3 and credit 275 points.

**FACTOR 4: COMPLEXITY**

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

To support his claims to higher credit, the appellant states:

I believe that level 4-4 is met because the wide range of general ledger accounting functions that I do involves analyzing specific problem areas arising within the general ledger accounting system and determining a solution through appropriate accounting system redesign, or through changes to general ledger accounting workflow practices. I verify various general ledger entries with original source documents, and transaction entries with the general ledger accounts they impact. However, the work expands to involve the understanding of what transactions occurred to cause general ledger accounts to become out of balance. I work with systems personnel to discern if there is a better way to report the general ledger information (i.e. providing of greater detail, different report format, or more efficient consolidation of the general ledger accounting data). I have worked with other accountants to design internal controls to verify that the general ledger accounts are in balance, and that the transactions processed by our customers and DFAS accounting technicians are properly classified in the accounting records and reports. One example of an internal control procedure that I helped to implement is a daily query we run every morning whose function is to verify that the total account credits equal the total account debits. I also helped to develop queries that are executed periodically that ensure that there are no general ledgers maintained in our accounting records with inappropriate identifying information which would cause an error condition to be identified by DFAS [City] upon submission of our general ledger accounting data to the next level. These internal controls help to insure accurate and reliable financial reports are produced for our DFAS customers, as well as for DFAS management.

I coordinate the general ledger data use between our customers and management and develop and assist in recommendations regarding unique problem areas and particular situations involving the general ledger reporting requirements. Recently, I worked closely with systems support personnel to align the general ledger data of one of our newest customers (ACALA) in a compatible reporting format that was acceptable to DFAS [City]. These types of decisions and challenges will undoubtedly continue for me, as DFAS [City] OPLOC continues to grow and do the accounting work for more customers. (Example-We have recently assumed the accounting reporting responsibilities for MICOM). I will need to assist in the assessment of our new customer's general ledger accounting formats to determine if their design and operations are compatible with the systems we have in place at our DFAS [City] OPLOC, or if (and what) revisions will be necessary to align the general ledger data to provide for efficient reporting of the accounting data.

The appellant is already credited with Level 4-3 at which Accountants analyze accounting functions for stable programs where pertinent issues are known and few conflicts exist in determining the
proper treatment of transactions or proper content and format of reports. The instances he cites above, such as helping to implement internal controls like balance and validation queries, are common, well established methods of proving that items match and data are valid. His use of such methods does not require him to address accounting principle complexities or difficulties outside the ordinary.

In another instance, the appellant indicates that he assisted system personnel in reformatting data to ensure its compatibility with the existing accounting system by identifying data needed for the system. Again, his involvement in this matter required him to apply the clear precedents of an established accounting system to ensure compatibility. Unlike work at Level 4-4, his assignments lack unusual circumstances, variations, and missing or conflicting data that complicate the work of fully experienced Accountants.

We evaluate this factor at Level 4-3 and credit 150 points.

**FACTOR 5: SCOPE AND EFFECT**

This factor covers the relationship between the nature of the work (i.e., the purpose, breadth, and depth of the assignment) and the effect of work products or services both within and outside the organization. Only the effect of properly performed work is considered.

**Scope**

The appellant is already credited at Level 5-3, where the purpose of the work is to perform independently a variety of accounting work by applying conventional accounting principles and procedures. He does so by assisting higher graded staff on their analysis of systems and independently performing the more common professional tasks. Unlike Level 5-4, where the work's purpose is to plan and execute significant modifications to accounting systems or operations, assess reporting or operating systems, and advise managers on their effectiveness, his assignments are limited to modifications of portions of systems that are free of unusual conditions or problems.

We evaluate Scope at Level 5-3.

**Effect**

As at 5-3, his properly performed work affects the management of programs by ensuring accurate and timely data in his area of responsibility. Unlike 5-4, his work does not affect the broader accounting systems structure.

We evaluate Effect at Level 5-3.

To receive credit for a factor level, both the scope and effect of the work must meet the level. The appellant's work meets Level 5-3 in both respects. Consequently, we evaluate this factor at Level 5-3 and credit 150 points.
FACTOR 6: PERSONAL CONTACTS AND FACTOR: 7 PURPOSE OF CONTACTS

The Accounting Series standard treats Factors 6 and 7 together. Contacts credited under Factor 6 must be the same contacts considered under Factor 7. Factor 6 (Levels 1 to 4) includes face-to-face contacts and telephone and radio dialogue with persons not in the supervisory chain. Levels of this factor are based on what is required to make the initial contact, the difficulty of communicating with those contacted, and the setting in which the contact takes place (e.g., the degree to which the employee and those contacted recognize their relative roles and authorities). Factor 7 (Levels A to D) addresses the purpose of personal contacts, which may range from factual exchange of information to situations involving significant or controversial issues and differing viewpoints or objectives.

Personal Contacts

The appellant claims regular and recurring contacts with officials, managers, professionals and employees of other agencies and outside organizations, as well as with accounting technicians, other DFAS [City] OPLOC employees, and DFAS [City] Center-level personnel. He states:

I believe that level 3B is met because I have regular and recurring contacts with officials, managers, professionals and employees of other agencies and outside organizations, as well as with accounting technicians, other DFAS [City] OPLOC employees, and DFAS [City] Center-level personnel.

Examples include the following:
(a) I interact (minimum on a quarterly basis, and usually more frequently) with the Property Book Officers to determine fixed asset reporting for - (1) Charles Melvin Price Army Support Center, [City, State]; (2) Aviation Applied Technology Division, Ft. Eustis, Virginia; and (3) Aviation Troop Command, [City, State]. I also verify with all these property book officers the fiscal year-end property book dollar balances for fixed asset year-end reporting.
(b) I assisted the auditors from the U.S. Army Audit Agency (AAA) when they were performing an audit, helping them in locating general ledger accounting data.
(c) I interact regularly with ATCOM resource management/budget personnel regarding funding for our customers, and general ledger record formats established in the SOMARDS accounting system.
(d) I correct any general ledger errors identified in monthly written/verbal correspondence received from DFAS - [City] Center personnel.
(e) I interact with personnel from Systems and Integration Management Activity (SIMA) - an outside agency located in downtown [City], that assists our [City] OPLOC in solving computer systems problems.

The appellant provides examples of contacts both within and outside his agency. As at Level 2, these contacts are typically routine contacts with staff in management support positions (customer resource management personnel, customer property book officers, or budget staff). Level 3 contacts are characteristically nonroutine contacts with officials, managers, professionals, and employees or other agencies and outside organizations, where the purpose and extent of contacts necessarily vary, unlike the appellant's contacts.

We evaluate Contacts at Level 2.

Purpose of Contacts

The appellant is already credited with Level B where the purpose of contacts is to plan, coordinate, or conduct accounting assignments and resolve accounting problems with cooperative individuals sharing common goals. His contacts do not require the special skill necessary at Level C, where
Accountants must influence others to the accountant’s point of view regarding technical methods, concepts, or procedures or secure cooperation when others hold strongly opposed points of view. The appellant’s position does not entail contacts requiring this level of persuasiveness.

We evaluate Purpose at Level B.

We evaluate these combined factors at Level 2B and credit 75 points.

**FACTOR 8: PHYSICAL DEMANDS**

*This factor covers the requirements and physical demands placed upon the employee by the work assignment. This includes physical characteristics and abilities and physical exertion involved in the work.*

As at Level 8-1, the appellant's work is sedentary and presents no special physical demands (e.g., considerable walking, stooping, bending, and climbing).

We evaluate this factor at Level 8-1 and credit 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.*

As at Level 9-1, the appellant's work is conducted in an office setting that poses no safety risks or discomforts requiring special precautions.

We evaluate this factor at Level 9-1 and credit 5 points.

**FACTOR LEVEL POINT SUMMARY**

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Total: 1885
The above table summarizes our evaluation of the appellant's work. As shown on page 12 of the position classification standard, a total of 1885 points equates to the GS-9 grade range (1855 to 2100 points).

**DECISION**

The proper classification of the appellant's position is Accountant, GS-510-9.