

**U.S. Office of Personnel Management
Office of Merit Systems Oversight and Effectiveness
Classification Appeals and FLSA Programs**

**Chicago Oversight Division
230 South Dearborn Street, DPN 30-6
Chicago, Illinois 60604**

**Classification Appeal Decision
Under Section 5112 of Title 5, United States Code**

Appellant: [Appellant's Name]

Agency Classification: Accounting Technician
GS-525-5

Organization: Department of Defense
Defense Finance and Accounting Service
[Name] Operating Location
[Name] Division
[Name] Branch
[City, State]

OPM decision: GS-525-5
Accounting Technician

OPM decision number: C-0525-05-02

/s/

Frederick J. Boland
Classification Appeals Officer

October 13, 1999

_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]

[name and address of appellant's servicing
personnel office]

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INTRODUCTION

The appellant is assigned to position number X1008N, which the agency classified as Accounting Technician, GS-525-5, on October 20, 1994. The position is located in the [Name] Branch, [Name] Division, [Name] Operating Location (OPLOC), Defense Finance and Accounting Service (DFAS), [City, State]. The appellant believes that his position description is accurate, but feels he deserves more credit because of the guidelines he applies, the complexity of the work itself, and the purpose of his contacts (Factors 3, 4, and 7 of the classification standard).

POSITION INFORMATION

The appellant is one of about 33 civilian employees in his branch and reports to a Supply Technical Sergeant. The 33 civilian employees include a Supervisory Accountant, 5 other Accountants, and 1 GS-8, 3 GS-7, 11 GS-6, and 12 GS-5 Accounting Technicians.

The appellant shares responsibility with another GS-5 Accounting Technician for several Accounts Payable subsidiary ledgers [Commercial Contracts, Government Bills of Lading, Defense Fleet Railway, and Interfund]. These subsidiary ledgers reflect payables generated by about seven [Name] agencies involving about 15 budget offices and 20 contracting offices. The accounts associated with these subsidiary ledgers number in the thousands and cover training; stateside commercial travel; computer installation, maintenance and servicing; utilities such as gas, water, and electricity; Government credit card payments; rail, air, and surface fleet maintenance; and the shipping of personal property and military supplies and equipment.

The appellant's duties fall into the following functional areas: classification, maintenance, reconciliation, and analysis. He spends most of his time maintaining and reconciling accounts.

- He maintains about eight sub-ledgers by reviewing documents to verify accounting data and necessary entries, preparing forms to enter data into automated systems, posting accruals and disbursements, and taking trial balances to validate account status.
- He reconciles accounts by comparing account balances with related data, reviewing records and source documents to identify discrepancies, and determining entries needed to bring accounts into balance. He examines the sub-ledgers against listings and reports in manual files and automated databases for unreconciled transactions, identifies discrepancies in the posting of current and past transactions, enters corrections for erroneous postings and account classifications, returns funds from over obligated accounts, and contacts budget offices for under obligated accounts.
- He classifies and determines the necessary processing actions for accounting transactions such as obligations, accruals, disbursements, refunds, collections, cost transfers, inventory adjustments, and interfund billings by verifying the accuracy and completeness of debit and credit entries and determining which sub-ledger to post. He receives and reviews source documents verifying the accuracy

and completeness of accounting data.

- He analyzes accounting data by researching the aforementioned accounts, previous reports, and source documents; developing comparative data; and identifying significant changes in account balances. He monitors fund balances (e.g., conducts reviews of account documents examining that accounts are paid from appropriate funds) and prepares documentation indicating the status of assigned accounts. He prepares reports for a GS-7 Accounting Technician in the Reports Branch such as status of contract reports detailing payments made and "flash" reports detailing a breakdown of interfund accounts and their obligations.

ANALYSIS AND FINDINGS

Series and Title Determination

The appellant's duties fall within the type of work covered by the Accounting Technician GS-525 series, which includes clerical and accounting positions requiring a basic understanding of accounting systems, policies, and procedures to examine, verify, and maintain accounts and accounting data.

The prescribed title for non-supervisory positions in this series at grades GS-5 and above is *Accounting Technician*.

Grade Determination

The Office of Personnel Management (OPM) *Job Family Standard for Clerical and Technical Accounting and Budget Work, GS-500*, dated December 1997, 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, 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.)

The appellant raises specific issues regarding three of the nine factors discussed in the standard. Accordingly, this decision details our analysis of those disputed factors. However, we independently reviewed his duties and responsibilities against the other factors as well and concur with the agency's credit level assignments for those undisputed factors.

Factor 3: Guidelines

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

The appellant states:

Very few established procedures and specific guidelines are readily available for processing the workload in this position. Existing guidelines lack specificity, frequently change, and are often not completely applicable to work requirements, circumstances, or problems. In fact, this technician was tasked to write his own instruction manual for the position, with minimal guidance or training from anyone else. This manual is in a constant state of review and update due to frequent changes in policies, guidelines, and workload.

The technician must rely on experienced judgement to interpret guidelines, adapt procedures, and resolve specific problems. This involves research to identify, verify, and correct incomplete and/or erroneous input data through examination and interpretation of source documents, using manual and automated sources. The technician devises more efficient methods for processing, gathers and organizes information for customer inquiries, and resolves problems referred by customers and less experienced technicians. The technician analyzes the results of applying existing guidelines, and recommends and implements changes to the guidelines as applied to procedural handling of the work load.

Like Level 3-2 technicians, the appellant has a number of established guidelines available including Army, DFAS, and DOD regulations and manuals, standard bookkeeping practices, standing instructions, and past DFAS practices. These guidelines specify, among other things, standard document numbers for coding entries and outline the requirements for posting accounts and obligating and disbursing funds. They are less detailed than the instructions provided to lower grade technicians and require considerable experience and training (for which the appellant already has credit under Factor 1 at Level 1-3) to locate and apply. The appellant, however, is not free to significantly deviate from these guidelines or to process transactions not covered by them without consulting his supervisor.

The more complicated nature of Level 3-3 assignments make work guidelines less directly applicable. In response to our request for specific examples where existing guides are not applicable to his work, the appellant offered that in reconciling accounts transferred from other agencies, the standard document number scheme he is accustomed to is often of little use. When discrepancies are found, however, the accounting procedures he uses to reconcile these accounts are principally the same as for accounts using the standardized codes. The variances in the document codes among the inherited accounts make searches tedious, but do not demand the greater judgment of interpreting and adapting guidelines characteristic of Level 3-3. For example, Level 3-3 technicians might perform special reviews and analyses to ensure the integrity of the general ledger where bookkeeping guidelines do not specifically cover the variety of transactions and complications stemming from nonstandard postings encountered in the general ledger. In contrast, the nature of the subsidiary ledgers the appellant maintains is that all transactions to them result in identical general ledger postings.

The appellant also likens his work on an instruction manual to that of Level 3-3 technicians who analyze existing guidelines and recommend specific changes. He is compiling a manual from information he received in a three-month training course and is tailoring it with examples from his own work. The manual documents the standard procedures and practices followed in the unit. Agency award and recognition systems typically acknowledge the value of such work.

Assembling the manual does not entail, however, the greater judgment required at Level 3-3, where technicians develop approaches and detailed methods for nonstandard bookkeeping problems, such as those encountered in making compound entries.

We evaluate this factor at Level 3-2 and credit 125 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.

The appellant states:

[He] performs a broad range of accounting functions across a wide spectrum of transactions, to include obligations, accruals, disbursements, refunds, collections, cost transfers, inventory adjustments, interfund billings, labor records, and transactions by and for others. The technician is responsible for maintaining sub-ledgers for commercial contracts, government bills of lading, Defense Railway Interchange Fleet, and the Interfund Billing System. Performance of duties involve use of varied and dissimilar automated systems, to include the Financial Management System, Electronic Document Access, Mechanization Of Contract Administration Services, and a locally developed access data base and excel spreadsheets. Transactions performed are interrelated with budget systems and ledgers operated by the [Name] Command, and require extensive coordination with numerous [Name] Command personnel located throughout the world.

The technician maintains the integrity of the several different sub-ledgers involving multiple funds and accounts, by identifying erroneous entries, determining their cause, taking corrective actions, and establishing guidelines and procedures to prevent recurrence. This often involves extensive research of through manual and automated sources, and extensive contact with other DFAS and [Name] Command employees via telephone, fax, and electronic mail.

At Level 4-2, the appellant is already credited with handling a variety of transactions and accounts. However, as noted under Factor 3, the appellant's subsidiary ledger transactions are largely standardized, involve similar treatment of transactions, and rarely deviate from established bookkeeping techniques. With respect to his use of varied and dissimilar automated systems, the nature of the decisions and the extent of the knowledge of accounting transactions required is the primary consideration, rather than the system under which they are processed. He posts accounts and corrects errors based on a factual review of documents and transactions where entries typically are clearly correct or erroneous. For instance, he searches the accounts database approximately once a month for discrepancies (e.g., where accruals and disbursements do not balance). When a discrepancy is found, the appellant runs a series of established queries against the database to determine the immediate cause (e.g., an error in the amount posted, account classification, or upon final payment whether the account was over or under obligated). If these searches do not yield the cause, the appellant researches the payment history for missing documentation based on requirements laid out in the contract language. Such methods follow standard reconciliation practices credited at Level 4-2.

The large number of accounts and multiple funds associated with the accounts payable subsidiary ledgers and the apportionment of payments to different appropriations are complicating features that affect the complexity of the appellant's work. Absent however, are other characteristics

expected at Level 4-3, such as handling transactions that affect different control accounts (e.g., payables, receivables, and work-in-process), and adjusting a variety of interrelated accounts as is necessary when, for example, maintaining the general ledger, handling multiple control accounts, and processing compound entries.

In response to our request for specific work examples of Level 4-3 type assignments, the appellant cites his responsibility for resolving payment vouchers lacking adequate supporting documentation (e.g., missing accounting classification, order numbers, contract numbers, and delivery orders); resolving improper “blocking” (grouping of vouchers for posting by appropriate sub-ledger); and uncovering misidentified pay station payments. Resolution of these discrepancies involve the appellant contacting the appropriate pay station or contracting office to obtain documentation supporting the transaction and relying on his experience and familiarity with code structures (e.g., contract numbers, order numbers) to match transaction codes with their appropriate sub-ledger. Complex aspects of these examples, according to the appellant, include the large number of entries (1,700) associated with contracts, the number of entries (100) in error, the number of different order numbers and accounting classifications (150); discrepancies between standardized order numbers and previously used control numbers maintained in log books at [Name] Command headquarters; and the difficulty of obtaining adequate documentation on some discrepant entries that date back several years.

While the examples the appellant cites possess some complicating features, alone they do not fully meet Level 4-3 criteria, which address more than transaction and account volume. Unlike Level 4-3, the appellant's work assignments do not involve the more subjective judgement and analyses associated with resolving out of balance conditions existing between the general and subsidiary ledgers, analyzing complex transactions for multiple ledgers, or processing disbursement transactions involving compound entries. The greater subjectivity concerning the proper posting of such entries contrasts with the more factually grounded subsidiary ledger postings the appellant makes. Consequently, while his work exceeds Level 4-2 in some respects, it does not fully meet Level 4-3.

We evaluate this factor at Level 4-2 and credit 75 points.

Factor 6: Personal Contacts and Factor 7: Purpose of Contacts

The Clerical and Technical Accounting and Budget Work 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 3) 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 C) 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

We concur with the agency's evaluation of this factor at Level 2.

Purpose of Contacts

The appellant states:

The purpose of the contacts is to coordinate actions to correct or prevent errors, to clarify and improve processes used to complete transactions, and to resolve problems and complications that arise during the transaction cycle. This may involve providing or requesting additional information, clarification or correction of errors in documentation or data entry, and assisting others in locating information.

As at Level A, the purpose of the appellant's outside contacts is to obtain, clarify, or provide factual information related to the accounts for which he is responsible. Examples include his responding to questions from Budget Analysts in the Command offices regarding account billing where he must gather and provide information such as contract language, invoice payment receipts, and certification statements detailing the account activity and appropriate billing. These contacts occur most often when the appellant posts payments made from other DFAS Centers and when he reconciles accruals and disbursements from the Far East and European Commands. They are like the information exchanges and reporting other Level A technicians might engage in when, for example, obtaining the reasons for account delinquency, inquiring about the appropriateness of charges, and following up on the status of allotment balances.

The appellant's contacts typically are limited to ascertaining the factual information necessary to correct a transaction or rectify a document. For instance, in reconciling training accounts, when the appellant discovers double payments, he informs the Vendor Pay office, which then coordinates with the appropriate vendor for reimbursement. Similarly, when through reconciliation accounts are found to be under funded, he contacts a Budget Analyst in the appropriate Command office, who then coordinates with the appropriate manager to obtain additional funding. As such, he is providing information that allows others to resolve problems or coordinate work flow.

We evaluate these combined factors at Level 2-A and credit 45 points.

FACTOR LEVEL POINT SUMMARY

<i>Factor</i>	<i>Level</i>	<i>Points</i>
<i>1</i>	<i>1-3</i>	<i>350</i>
<i>2</i>	<i>2-3</i>	<i>275</i>
<i>3</i>	<i>3-2</i>	<i>125</i>
<i>4</i>	<i>4-2</i>	<i>75</i>
<i>5</i>	<i>5-2</i>	<i>75</i>
<i>6 & 7</i>	<i>2-A</i>	<i>45</i>
<i>8</i>	<i>8-1</i>	<i>5</i>
<i>9</i>	<i>9-1</i>	<i>5</i>
	<i>Total:</i>	<i>955</i>

The table above summarizes our evaluation of the appellant's work. As shown on page 29 of the standard, a total of 955 points converts to grade GS-5 (855-1100).

DECISION

The position is properly classified as Accounting Technician, GS-525-5.