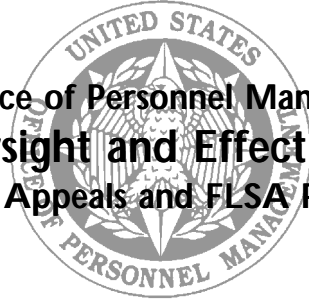


U.S. Office of Personnel Management  
Office of Merit Systems Oversight and Effectiveness  
Classification Appeals and FLSA Programs



Dallas Oversight Division  
1100 Commerce Street, Room 4C22  
Dallas, TX 75242

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

**Appellant:** [appellant's name]

**Agency classification:** Accounting Technician  
GS-525-04

**Organization:** [appellant's activity]  
Forest Service  
U.S. Department of Agriculture  
[geographic location]

**OPM decision:** Accounts Maintenance Clerk  
GS-525-04

**OPM Decision Number:** C-0525-04-01

/s/ Bonnie J. Brandon  
Bonnie J. Brandon  
Classification Appeals Officer

2/7/2000  
Date

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

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

### **Decision sent to:**

[appellant's name and address]

[servicing personnel office]

Office of Human Resources Management  
Office of the Assistant Secretary  
for Administration  
J. L. Whitten Building, Room 316W  
U.S. Department of Agriculture  
1400 Independence Avenue, SW.  
Washington, DC 20250

## **Introduction**

On October 15, 1999, the Dallas Oversight Division of the U.S. Office of Personnel Management (OPM) accepted a classification appeal from [the appellant]. Her position is currently classified as Accounting Technician, GS-525-04. She believes that her position is properly classified at the GS-05 grade level. She works in the [appellant's activity], Forest Service, U.S. Department of Agriculture, in [geographic location]. We have accepted and decided this appeal under section 5112 of title 5, United States Code (U.S.C.).

To help decide this appeal, an Oversight Division representative conducted telephone interviews with the appellant and her immediate supervisor. In reaching our classification decision, we reviewed the information obtained by telephone and the information of record furnished by the appellant and her agency, including her official position description [number].

## **General issues**

In her appeal, the appellant compares her position to accounting technician positions at other National Forests. By law, we must classify positions solely by comparing their current duties and responsibilities to OPM standards and guidelines (5 U.S.C. 5106, 5107, and 5112). Since comparison to standards is the exclusive method for classifying positions, we cannot compare the appellant's position to others as a basis for deciding this appeal.

During our telephone interview with the appellant, she indicated she believes her position should receive additional credit because of the duties she performs as backup to a GS-525-05 Accounting Technician. These duties involve auditing travel vouchers and submitting them for payment. Duties that are performed by an employee only occasionally and only in the absence of those individuals who normally perform those duties cannot be considered in determining the grade of a position.

## **Position information**

The appellant performs account maintenance work and miscellaneous clerical work in support of her section. Major duties and responsibilities include tracking, examining, and maintaining account records for vehicles operated in the Forest (including those owned by the Forest Service and those leased from the General Services Administration) as well as for other accounts; reviewing budget reports for completeness and mathematical accuracy; and reviewing and correcting accounting transactions rejected by the organization's automated account transaction system. In carrying out these duties, the appellant uses automated data collection tools, word processing equipment, and spreadsheets. Additional duties include typing, filing, data entry, receipt and distribution of mail, and arrangements with the local newspaper to post legal notices. The appellant also serves as a backup to the clerical support staff in office reception, collection (of cash), travel, and payroll.

### **Series determination**

The appellant does not dispute the series assigned to her position by her agency. Although her position involves a substantial amount of general clerical work, the paramount requirement of her position is the ability to perform procedural work (e.g., compiling figures and maintaining records) that directly relate to accounting transactions of her organization, particularly in relation to the Forest's vehicle operations. A practical knowledge of accounting systems and standard accounting codes, classifications, and terminology is required to perform acceptably in the position. Accordingly, we concur with the agency that the appellant's position is properly classified to the Accounting Technician Series, GS-525.

### **Title determination**

The Job Family Standard (JFS) for Clerical and Technical Accounting and Budget Work, GS-500, includes the GS-525 series and prescribes titles for positions in the GS-525 series. The prescribed title for nonsupervisory positions at GS-04 and below is *Accounts Maintenance Clerk*. As explained in the section on *Grade determination*, the appellant's position is properly graded at GS-04. Therefore, the title for the appellant's position is *Accounts Maintenance Clerk*.

### **Standard determination**

When evaluating the appellant's position, we applied the Grade Level Guide for Clerical and Assistance Work to ensure that her miscellaneous clerical duties were not classifiable at a higher grade than her accounting clerical duties. We determined that, when applying the Guide, her general clerical work is lower graded than her accounting clerical work. As a result, the appellant's position is properly graded using the GS-500 JFS for Clerical and Technical Accounting and Budget Work.

### **Grade determination**

The GS-500 JFS for Clerical and Technical Accounting and Budget Work contains grade evaluation criteria that are applicable to nonsupervisory positions at grades GS-02 through GS-09. Grading criteria are written in the Factor Evaluation System (FES) format, which uses nine factors. Each factor is evaluated separately and is assigned a point value consistent with factor level definitions described in the standard. The total number of points for all nine factors is converted to a grade by use of the standard's grade conversion table. Under the FES, each factor level description describes the minimum characteristics needed to receive credit for the described level. Therefore, if a position fails to meet the criteria in a factor level description in any significant aspect, it must be credited at the next lower level. Conversely, the position may exceed those criteria in some aspects and still not be credited at a higher level.

### *Factor 1, Knowledge required by the position*

This factor measures the nature and extent of knowledge, e.g., concepts, policies, procedures, and rules, needed to perform the position's duties and responsibilities.

The appellant's position meets Level 1-3. At this level, the work requires knowledge of a body of standardized regulations, requirements, procedures, and operations in order to perform clerical and technical duties that support the accounting function. Knowledge at Level 1-3 is used to perform duties related to recurring or standardized accounting transactions; to process multiple forms and apply varying established procedures; and to use one or more automated data bases associated with a specific accounting function for the purpose of tracking standard information about an account (or a set of accounts), to understand and correct errors, and to generate and review a variety of standard reports.

Similar to Level 1-3, the appellant uses a practical knowledge of standard accounting procedures to record, track, and review routine account information concerning Forest vehicle operations. She maintains this information using the Forest Service's automated account transaction registration system. In order to enter and track vehicle and other account data, she must understand standard accounting codes, posting and collection procedures, and report documents, e.g., printouts of transactions, account spreadsheets, and audit reports. She uses her practical knowledge to detect and correct simple errors, such as those involving erroneous accounting codes and incorrect numerical data on payments, charges, and vouchers.

The appellant's position does not meet Level 1-4. At this level, the work requires an in-depth or broad knowledge of a body of accounting practices and policies. In-depth knowledge is used to assemble, review, and maintain complex accounting transactions that involve, for example, extensive subdivision of accounts or balancing and reconciling of detailed summary accounts. Other examples of Level 1-4 accounting knowledge include knowledge of a variety of accounting areas to investigate and resolve functional problems; knowledge of automated accounting systems that require an understanding of nonstandard procedures; and knowledge of accounting operations to resolve nonstandard discrepancies or complaints. The duties performed by the appellant do not require her to use an in-depth knowledge of accounting practices to maintain complex accounts, to resolve problems of a functional scope, or to contend with nonstandard procedures or errors, as described by Level 1-4.

Level 1-3 is assigned with a value of 350 points.

### *Factor 2, Supervisory controls*

This factor measures the nature and extent of supervision exercised over the position.

At Level 2-2, the employee has general standing instructions on recurring assignments. Employees working at this level do not normally receive daily instructions for assignments. At

Level 2-2, the supervisor normally provides specific guidance only on new or particularly difficult assignments. Work is reviewed primarily for timeliness and compliance to established work methods. Accuracy of work is usually reviewed through quality control processes, although the supervisor may spot check some work products for technical accuracy.

On a day-to-day basis, the appellant works independently on maintaining account records (such as those concerning the operation of Forest vehicles) that are permanently assigned to her and on miscellaneous clerical duties, such as filing, typing, and distributing office mail. Periodically, her supervisor may direct her to perform account maintenance work on accounts other than those for which she is chiefly responsible. Her supervisor normally provides specific instructions only on difficult assignments, allowing the appellant to select and execute appropriate work methods for her usual assignments and to independently resolve routine problems. The appellant's supervisor does not review the technical accuracy of her work on a frequent basis. Her work is evaluated primarily for timeliness and consistency with standard procedures. The appellant's position meets Level 2-2.

The appellant's position does not meet Level 2-3. At this level of supervision, employees work independently to process the most difficult procedural and technical tasks. To complete assignments, employees working at this level must frequently and independently determine needed types and sources of information, as they are not readily apparent. The methods selected by the employee to complete assignments are seldom reviewed in detail.

Although the appellant works with considerable independence, she does not independently work on assignments comparable to those described at Level 2-3. She independently works on assignments, including account maintenance and general clerical duties, that are recurring in nature and involve simple procedures and established methods. Types and sources of information needed and work methods used by the appellant to complete her assigned work are normally obvious and standard.

Level 2-2 is assigned with a value of 125 points.

### *Factor 3, Guidelines*

This factor measures the nature of guidelines and the judgement needed to apply them.

At Level 3-2, guides are plentiful for most of the work. Established procedures, policies, codes, manuals, and precedents are clearly applicable to most situations. The number of established procedures and other guides require the employee to identify and select the appropriate action from among several alternatives. Available guidance is generally quite thorough; but at Level 3-2, the employee is expected to use sound judgement and initiative to handle aspects of the work not completely covered. The employee working at this level may also have to make minor deviations to adapt to specific details of some assignments. Situations significantly deviating from established norms are referred to the supervisor.

In performing her work, the appellant follows standard operating procedures of her section, standard accounting practices, data entry and standard report specifications for the agency's automated account registration system, user instructions provided by the National Finance Center and the General Services Administration, and other manuals providing instructions for dealing with fleet (vehicle) issues. The appellant must be able to match the task she is performing to the appropriate guidelines. For instance, when researching accounts, she must select the appropriate management code, identify applicable forms, and retrieve appropriate standard reports or other sources of information. Situations requiring significant deviation from past practices seldomly occur in her work. Most problems that require her resolution involve either simple numerical correction of erroneous postings to accounts or obtaining of additional or missing information directly from other parties or from the automated data base. In these instances, guidelines, primarily in the form of standard operating procedures, for addressing problems are both available and pertinent.

The appellant's position does not meet Level 3-3. At this level, the relevant guidelines are the same as they are for Level 3-2; but, because of the complicating nature of the employee's assignments, the guidelines lack specificity, frequently change, or often are not completely applicable. In accomplishing tasks, the employee working at Level 3-3 may not have guides upon which to rely and often must make working assumptions to fill in gaps.

The appellant's work is not of the complicated nature described by Level 3-3. Her typical assignments (e.g., gathering information on and tracking obligations for fleet usage, reviewing and auditing account reports, and recording various account information) all have guidelines that are clear, thorough, and not subject to frequent change. The appellant is usually able to obtain all the information she needs to complete her tasks without having to make assumptions about missing information.

Level 3-2 is assigned with a value of 125 points.

#### *Factor 4, Complexity*

This factor measures the nature and variety of methods in the work performed and the kinds of decisions made to accomplish the work.

At Level 4-2, the work consists of performing several related procedural tasks. For example, work at this level may involve verifying codes and other information, reconciling balances, assembling appropriate forms and reports, and entering data into an automated system. The employee working at Level 4-2 makes decisions primarily about how to obtain and compile information and how to correct factual errors. The employee usually selects among clear alternatives, considering factors such as processing requirements, appropriate formats, established procedures, and the content of each action. Actions taken are similar, although specific patterns may differ depending upon discrepancies in information.

Consistent with the description for Level 4-2, most of the appellant's work involves compiling routine information about accounts, e.g., balances, obligations, expenditures, and usage rates. She tracks, updates, and presents this information on an ongoing basis using spreadsheets, automated accounting systems, and standard reports. Steps for accomplishing this work are related and clearly established and include gathering needed information from established sources, entering data onto a required format, preparing standard reports, and detecting errors that may occur at any step. Examples of decisions made by the appellant include deciding how to correct simple errors (e.g., incorrect account codes, incorrect vehicle rates, and mathematical mistakes), who to contact to collect missing information, and how to prioritize her tasks to meet provided deadlines. The appellant's position meets Level 4-2.

The appellant's position does not meet Level 4-3. At this level, the work is characterized by assignments that use different and unrelated methods. Methods are so varied because of the lack of standardized procedures, the existence of fluctuating deadlines, and assignments involving responsibility for broad functions. Decisions made at this level typically require the employee to investigate the nature of the problem or the task, frequently on a case-by-case basis, to determine the needs of the individual case and to decide how to best proceed.

The appellant's position does not meet Level 4-3. Her assignments typically do not require her to perform different and unrelated tasks. Standardized procedures govern most of her work; her work deadlines do not frequently change; and her account maintenance duties and responsibilities (primarily concerning Forest vehicles), though a major obligation of the Forest, do not constitute a broad function. Also, her position does not normally require her to make decisions using the case-by-case analysis described at Level 4-3 because the available alternatives are usually very clear and are similar to past decisions.

Level 4-2 is assigned with a value of 75 points.

#### *Factor 5, Scope and effect*

This factor measures the purpose of the work and its effect both within and outside the organization.

At Level 5-2, the purpose of the work is to complete tasks using specific procedures. The employee completes standard clerical transactions in the assigned areas, reviews standard documents for mistakes and incomplete information, and maintains records. The work affects the accuracy and efficiency of the accounting function and can affect the reliability of the work of others and other work processes. It also affects the reliability of the organization's financial support services provided to users and customers.

Consistent with the description of Level 5-2, the primary purpose of the appellant's position is to perform a variety of account maintenance duties, many of them pertaining to the Forest's usage of vehicles. In performing these duties, the appellant applies specific rules, regulations, and



procedures to collect, track, and report information. Since the operation of vehicles represents a major financial obligation of the Forest, the quality of her work directly affects the accuracy of the Forest's accounting program and the ability of managers to control, plan, and account for resource expenditures. The appellant's position meets Level 5-2.

The appellant's position does not meet Level 5-3 where the primary purpose of the work is to apply conventional practices to treat a variety of problems in accounting or financial management transactions. For example, employees working at this level deal with issues resulting from a need for more efficient processing procedures or with requests to expedite urgently needed transactions. The effect of the work at Level 5-3 is similar to the effect at Level 5-2, except that the work of employees at Level 5-3 also has direct and significant impact on the basic design and adequacy of the overall operation the accounting program, rather than on a segment of the program.

Although the appellant uses conventional practices to treat problems, the issues she handles in her work lack both the variety and scope described in Level 5-3. The appellant's duties, and the issues with which she deals, primarily involve following established procedures to maintain accounting records and to complete general clerical tasks. Her work directly affects only a segment, or segments, of her organization's accounting program (e.g., account maintenance for vehicle operations and maintenance work on any other accounts that may be assigned to her) and not the operation of the accounting program overall.

Level 5-2 is assigned with a value of 75 points.

*Factor 6, Personal contacts, and Factor 7, Purpose of contacts*

These factors measure the type of personal contacts that occur in the work and the purpose of those contacts. To evaluate these factors, the level of regular and occurring personal contacts is matched with the purpose of the contacts, and the appropriate combined point value is credited using a chart provided by the standard.

The appellant's position meets Level 2 where contacts are routine and occurring and may include other employees both within and outside the immediate organization (including employees of other Federal agencies). Contacts may also include members of the general public in a moderately structured setting. Consistent with this description, the appellant's contacts include her supervisor and co-workers inside her section and other business management sections, other Forest personnel (e.g., Fleet Manager, range and fire staff), District personnel (e.g., District Business Management Officer), and employees of other agencies (e.g., the National Finance Center and the General Services Administration). She also has some contact with non-Federal personnel (e.g., employees of the local newspaper when arranging public posting for legal notices). These contacts occur routinely in the execution of her duties.

The appellant's position does not meet Level 3 where contacts are not routine or recurring and include persons acting in their capacities as representatives of others, such as attorneys, accountants, contractors, public action groups, and congressional staff members.

For purpose of contacts, the appellant's position meets Level a where the purpose of the employee's contacts is to obtain, clarify, or provide information related to the employee's accounting assignments. This may be in the context of explaining technically oriented subject matter, providing factual information, or resolving routine discrepancies. Similar to Level a, the primary purpose of the appellant's contacts is to collect factual information concerning fleet usage from a variety of contacts, explain the nature of factual errors detected in account records and standard reports to co-workers or her supervisor, and exchange routine information related to her account maintenance and general clerical assignments.

The appellant's position does not fully meet Level b where the employee is involved in planning and coordinating actions to correct and prevent errors, delays, or other complications occurring during the accounting cycle. This may involve obtaining cooperation from customers to submit needed paperwork or assisting others to locate missing information.

As stated, the purpose of most the appellant's contacts is to obtain factual information needed to maintain account records, which matches Level a. However, the appellant does coordinate, on an annual basis, certain financial elements of fleet usage with fleet managers and her organization's Business Management Officer. This requires the appellant to compile annually established monthly usage rates for vehicles and to assign the correct appropriate accounting codes to all vehicles to ensure that vehicles used in the Forest are appropriately funded. She also collects all information necessary for charging against the assigned accounting codes. Although this aspect of her work exceeds Level a, it does not fully meet Level b. Essentially, the purpose of the appellant's contacts in this work situation is to exchange routine information about usage rates and to correct accounting codes with those parties responsible for budget planning. She is not truly engaged in the planning (and coordinating) of actions that are taken by her organization to actually prevent errors, delays, or complications, as envisioned at Level b.

Level 2a is assigned with a value of 45 points.

#### *Factor 8, Physical demands*

This factor measures the physical requirements placed on the employee by the work assignment.

The appellant's position meets Level 8-1. Her work is sedentary in nature. There are no special physical requirements to perform the work. The value for this level is 5 points.

*Factor 9, Work environment*

This factor measures the risks and discomforts in the employee's physical surroundings.

The appellant's position meets Level 9-1. Her work occurs in a standard office environment with good lighting and ventilation. There are no hazards posing greater than everyday risks to safety. The value for this level is 5 points.

*Summary*

In sum, we have evaluated the appellant's position as follows:

<b>Factor</b>	<b>Level</b>	<b>Points</b>
1. Knowledge required by the position	1-3	350
2. Supervisory controls	2-2	125
3. Guidelines	3-2	125
4. Complexity	4-2	75
5. Scope and effect	5-2	75
6. and 7. Personal contacts and Purpose of contacts	2a	45
8. Physical demands	8-1	5
9. Work environment	9-1	5
<b>Total</b>		<b>805</b>

The total points assigned to the appellant's position equal 805. According to the standard's grade conversion table, the position is properly graded at GS-04.

**Decision**

The appellant's position is properly classified as Accounts Maintenance Clerk, GS-525-04.