

Classification Appeal Decision
Under section 5112 of title 5, United States Code

Appellant: [appellant's name]

Agency classification: Accounting and Budget Technician
GS-503-7

Organization: [organization]
[installation]
[name] Area
Agricultural Research Service
U.S. Department of Agriculture
[city and state]

OPM decision: GS-503-7
Title to be determined by agency
(to include Technician)

OPM decision number: C-0503-07-01

/s/ Robert D. Hendler

Robert D. Hendler
Classification and Pay Claims
Program Manager
Center for Merit System Accountability

May 24, 2007

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:

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Introduction

On August 2, 2005, the Dallas Field Services Group of the U.S. Office of Personnel Management (OPM) accepted a classification appeal from [appellant's name]. The appellant's position is currently classified as Accounting and Budget Technician, GS-503-7, and is located at [organization], [installation], [name] Area, Agricultural Research Service (ARS), U.S. Department of Agriculture (USDA), in [city and state]. The appellant does not dispute the series of his position but believes it should be classified at the GS-9 grade level. We received the agency's administrative report on September 6, 2005, and a follow up report at OPM's request on January 22, 2007, documenting changes relevant to the appellant's position. We have accepted and decided this appeal under section 5112 of title 5, United States Code.

Background

On October 27, 2003, the appellant requested a desk audit of his position from the [name] Branch, Human Resources Division, Administrative and Financial Management, ARS, in Beltsville, Maryland. Their findings, dated July 6, 2004, determined the position was appropriately classified as GS-503-7. The evaluation statement indicated the position had not changed since it was previously evaluated at the employee's request on October 7, 2002. The appellant subsequently filed an official classification appeal with USDA Office of Human Resources Management's Compensation and Employment Division in an undated request. On May 2, 2005, the appellant asked that his appeal be forwarded to OPM if the USDA appeals examiner would be unable to complete it before her retirement.

[Installation] building facilities were damaged [explanation]. [Installation] employees were placed on administrative leave until mid-October and then detailed to various locations until the completion of building repairs. On November 28, 2005, the appellant stated he expected to return to work in January 2006, and he would contact OPM if and when he wanted to proceed with his classification appeal. The appellant returned to work in July 2006, but he did not communicate his wish to proceed until December 19, 2006. The agency's administrative report was more than a year old, so we requested information from the agency on the changes affecting the appellant's position since their report was first provided. OPM received the follow up report on January 22, 2007.

Position information

The appellant's position is assigned to [installation], whose mission is to conduct research related primarily to the post-harvest processing, product enhancement, and safety and use of agricultural commodities produced in the [area] United States. [Installation] mission is accomplished by teams of multi-disciplinary scientists divided into nine research units. Congress currently funds [installation] with 31 million dollars, which is typically supplemented by an additional 10 to 15 percent from such external sources as grants and collaboration fees. The appellant is one of two employees in Accounting and Budget Technician positions assigned to the [organization] budget and fiscal unit. Their positions are directly supervised by a currently vacant Administrative Officer, GS-341-12, position. The appellant's second-level supervisor, who occupies a GS-801-13 General Engineer position, is acting as the Administrative Officer in the interim. The

appellant provides accounting and budget services to several [installation] management units (MU), including those in the Director's Office, Location Support Staff, and three cotton research units ([names]).

The appellant estimates spending approximately 70 percent of his time on accounting work. This requires understanding double entry bookkeeping concepts and procedures to perform functions including maintaining, balancing, and reconciling accounting records and documents; examining accounting records to verify accuracy and appropriateness; determining adjustments, actions, and special entries required; and preparing and verifying statements and reports. The appellant updates salary projections in the Current Research Information System (CRIS) Allocation Tracking System (CATS) through use of the Salary Management System (SAMS). He generates SAMS reports with salary projection details for the fund holders in his assigned MUs. The appellant also reconciles transactions monthly in CATS against those reported in the National Finance Center's Foundation Financial Information System (FFIS) to ensure salaries and purchases are obligated to the correct program code, detect errors, and determine the need for any adjustments to CATS or FFIS records. As directed by ARS, the appellant "posts" CATS transactions at the end of the monthly accounting cycle and prepares Status of Funds (SOF) reports for each MU. He ensures SOF reports are correct, current, and include all appropriated and non-appropriated (i.e., "soft fund") accounts. The appellant also regularly answers questions from fund holders and resolves issues related to whether certain transactions should be included in accounts.

The appellant estimates spending approximately 30 percent of his time on budget work although these duties increase significantly during the budget planning season spanning from April to June or July. The appellant's work facilitates [installation] ARS Resource Management System (ARMS), which is a comprehensive annual resource planning process to plan the budget year's expenditures by cost category. The end product of the ARMS process is an Annual Resource Management Plan (ARMP) package, which includes an annual operating plan, state of the MU, CRIS resource allocation schedule, position staffing plan, extramural plan, and procurement plan. The ARS [name] Director in [city and state], typically sends a letter to [installation] staff in March or April to start the ARMS process. The appellant completes spreadsheets for the [installation] indirect research costs (IRC), which are the common costs associated with basic Center operations like facility operations, telephones, utilities, copier maintenance, vehicle costs, administrative support, etc. The other Accounting and Budget Technician gathers IRC information for those MUs assigned to her position and shares these data with the appellant, who then calculates and compiles [installation] projected IRC costs onto spreadsheets used by the MUs in preparing their individual ARMP packages. He also develops an IRC booklet illustrating past and present IRC figures primarily for use by the Center Director in making budget planning decisions. The appellant ensures MUs complete ARMP packages; advises Center staff on ARMP-related issues (e.g., how to record CRIS projects, salaries, etc.); and reviews packages for accuracy, adequacy, and appropriateness of attached documents prior to the Center Director's review. He also reviews ARMP packages for compliance with pay and salary policies. The appellant makes necessary changes to ARMP packages as directed by the Center and/or Area Director.

The appellant's PD, number [number], and other material of record furnish much more information about his duties and responsibilities and how they are performed. The PD is adequate for classification purposes, and we incorporate it by reference into this decision. To help decide this appeal, we conducted telephone audits with the appellant on March 21, 2007, and April 11, 2007, as well as a telephone interview with the second-level supervisor on April 11, 2007. On April 9, 2007, we conducted a telephone interview with the former Administrative Officer, who left the agency in March 2007. In reaching our classification decision, we carefully considered all of the information gained from these interviews, as well as the written information furnished by the appellant and his agency.

Series, title, and standard determination

The agency assigned the position to the GS-503 Financial Clerical and Technician Series, which includes positions performing or supervising clerical or technician work in support of accounting, auditing, budgeting, or financial management functions when no other established series in the GS-500, Accounting and Budget Group, is appropriate. The appellant's is a "mixed series" position involving work covered by more than one occupational series; i.e., GS-525, accounting technician work, and GS-561, budget clerical and technician work. The appellant spends approximately 70 percent of his time on accounting work and 30 percent on budget work. His second-level supervisor and the former Administrative Officer agreed with the appellant's work percentages; they also said the primary purpose of his position is to perform both accounting and budget work. We evaluated each kind of work separately using the Job Family Standard (JFS) for Clerical and Technical Accounting and Budget Work, GS-500. As discussed further in the grade-level analysis that follows, we found the two sets of duties to be properly graded at the GS-7 level. Since his position is covered by two series in the GS-500 occupational group and no one series predominates, the general GS-503 series for that group is appropriate.

The GS-503 series does not have prescribed titles, but positions classified at GS-5 and above must have Technician in the title. Otherwise, the agency may assign a title following the guidance in the *Introduction to the Position Classification Standards*.

Grade determination

The GS-500 JFS uses the Factor Evaluation System format, under which factor-levels and accompanying point values are assigned for each of the nine factors. The total is converted to a grade level by using the grade conversion table provided in each JFS. Under this system, each factor-level description demonstrates the minimum characteristics needed to receive credit for the described level. If a position fails to meet the criteria in a factor-level description in any significant aspect, it must be credited at a lower level.

The appellant disagrees with the agency's evaluation of Factors 1 and 4. We reviewed the agency's determination for Factors 2, 3, 5, 6, 7, 8, and 9; concurred; and credited the position accordingly. Therefore, our evaluation will focus on Factors 1 and 4.

Factor 1, Knowledge Required by the Position

This factor measures the nature and extent of information or facts the employee must understand to do acceptable work (e.g., steps, procedures, practices, rules, policies, regulations, and principles) and the nature and extent of the skills needed to apply that knowledge.

At Level 1-4, the work requires in-depth or broad knowledge of a body of accounting, budget, or other financial management regulations, practices, procedures, and policies related to the specific financial management functions. This includes knowledge of a wide variety of interrelated steps, conditions, and procedures or processes required to assemble, review, and maintain complex accounting, budget, or other fiscal transactions (e.g., reconciling accounts in accounting systems involving extensive subdivision of accounts, frequent and varied adjustments to accounts, or extensive balancing and reconciling of detailed summary accounts); or resolve problems in balancing accounts, adjusting discrepancies, or developing control records, verifying the accuracy of budgetary data, adjusting dollar amounts of accounts by line item and object class, and preparing reports on the status of funds. Level 1-4 work also requires knowledge of various accounting, budget, or other financial regulations, laws, and requirements (e.g., related fiscal regulations and applicable schedules, pay and leave rules, administrative rules associated with recording and tracking budgetary transactions, tax laws, entitlement rules, documentation requirements, schedules, deductions, etc.) to ensure compliance and recommend action; and/or knowledge of automated accounting and budget systems to reconcile errors requiring an understanding on nonstandard procedures or to provide assistance in the development of automated procedures for clerical operations.

In addition to Level 1-4 knowledge, Level 1-5 knowledge requires a broad, in-depth practical knowledge of accounting or other financial management technical methods, techniques, precedent cases, and procedures to resolve especially difficult or sensitive problems. Employees typically use a knowledge of accounting methods, procedures, and techniques to conduct difficult and responsible analysis and determinations within a complete accounting system to validate transactions and to perform research to resolve inconsistencies; knowledge of the interrelationships of various accounting systems applications, as well as computer file systems and content to resolve problems of processed transactions; and knowledge of related financial regulations and rulings covering diverse types of transactions to typically function as a technical authority for the resolution of an extensive range of issues or problems.

Level 1-4 is met. The appellant applies an in-depth knowledge of the agency's accounting and budget practices, procedures, and policies to record, monitor, and track [installation] fiscal and budget activities. As at Level 1-4, he must have extensive knowledge of the agency's accounting and budget regulations and procedures to provide advice to staff on the status of their MU's fund accounts and resolve nonstandard budgetary transactions. For example, [installation] is in the process of expanding the number of cotton programs from [number] to [number] research units. With direction from his second-level supervisor and the Center Director, the appellant is responsible for proposing a budget based on shifting resources from the existing cotton units to the proposed unit. This work requires knowledge of a wide variety of the processes used to project program budget needs; he also uses this knowledge in developing and reviewing ARMP packages. Throughout the fiscal year, the appellant records budget changes, monitors balances,

transfers funds as directed by the MU, investigates problems in reconciling accounts, and compares costs incurred in previous years to develop IRC projections for future years. This work is a match for Level 1-4.

Level 1-5 is not met. Unlike Level 1-5, the appellant is not required to conduct difficult and responsible analysis and determinations within a complete accounting or budgeting system. The Area Office is responsible for establishing a number of the guidelines used by the Centers in calculating their IRC, e.g., projecting a 4 percent increase for maintenance costs, a 1.7 increase for salaries, etc. Although the appellant uses his knowledge of past and present market trends to determine the IRC for those categories at the Center's discretion (e.g., utilities, telephones, and transportation), it is the Area Office and agency headquarters with system-wide responsibility over accounting and budget activities. The appellant is limited to resolving problems and validating transactions for [installation].

In contrast to Level 1-5, he does not function as a technical authority for resolving an extensive range of accounting and budget issues or problems. The appellant responds to questions and report requests from various [installation] staff including the research leaders, Center Director, procurement staff, and his first- and second-level supervisors. He performs his duties very independently; but there are levels of technical authority above him, such as the Area Office's Budget and Fiscal Officer, who is available to assist with problems for which there is no precedent or which may have a policy impact. He is also not required to deal with especially difficult and sensitive problems. The appellant may refer these types of issues to his second-level supervisor for guidance (e.g., on procedures to use when and if funds are transferred between MUs, when the actual versus allocated funds conflict, etc.). The appellant projects the [installation] IRC; he, with assistance from the human resources staff, calculates the impact from personnel actions like promotions and within-grade increases on salary projections. These and other tasks performed by the appellant require basic trend analysis derived from historical data or predicted scheduled expenditures to accomplish his work. The appellant's position does not require the in-depth analysis as described at Level 1-5.

Level 1-4 is credited for 550 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.

At Level 4-3, the work involves performing various accounting, budget, or financial management support-related duties or assignments that use different and unrelated processes, procedures, or methods. The use of different procedures may be required because transactions are not completely standardized; deadlines are continually changing; functions assigned are relatively broad and varied; or transactions are interrelated with other systems and require extensive coordination with other personnel. An employee at this level decides what needs to be done by identifying the nature of the problem, question, or issue, and determining the need for and obtaining additional information through oral or written contacts or by reviewing regulations

and manuals. The employee may have to consider previous actions and understand how these actions differ from or are similar to the issue at hand before deciding on an approach. At Level 4-3, the employee makes recommendations or takes actions based on a case-by-case review of the pertinent regulations, documents, or issues involved in each assignment or situation. For example, employees use different established procedures to review and reconcile various financial documents and records; resolve a variety of problems through coordination with other employees; and review and reconcile various types of transactions involving multiple funds or a number of different control accounts.

Level 4-4 differs from the previous level by (1) the variety and complexity of examinations, transactions, or systems involved; (2) the nature and variety of problems encountered and resolved; and (3) the nature of independent decisions made by the employee. Typically at this level, the work requires analysis, development, or testing of a variety of established techniques and methods to evaluate alternatives and arrive at decisions, conclusions, or recommendations. The work involves application of many different and unrelated processes and methods relating to examination or analysis of complex and unusual transactions requiring substantial research and thorough understanding of a wide variety of transactions and accounts. Decisions regarding what needs to be done include assessing unusual circumstances or conditions, developing variations in approach to fit specific problems, or dealing with incomplete, unreliable, or conflicting data. The JFS notes that Level 4-4 is creditable only when Level 1-5 is appropriately assigned to the position being evaluated.

Level 4-3 is met. Similar to this level, the appellant uses different and unrelated processes and procedures after deciding what needs to be done by identifying the nature of the problem, question, or issue, and then determining the need for and obtaining additional information. For example, the appellant takes appropriate corrective actions after he identifies discrepancies (e.g., in the amounts spent versus the amount allocated) when reviewing and reconciling a variety of transactions involving multiple accounts. He may contact the research leader or fund holder to determine whether adjustments to CATS or FFIS records are required. The appellant projects [installation] IRC based on agency-established criteria or current market trends ([example]). This work matches Level 4-3, where the work requires considering previous actions and understanding how these actions differ from or are similar to the current task before deciding on an approach.

Level 4-4 is not met. Unlike that level, the appellant's assignments do not require the variety, complexity, decision making responsibility and authority, and degree of originality in interpreting and correcting technical difficulties found at Level 4-4. Work requiring analysis, development, or testing of a variety of established techniques and methods to evaluate alternatives and arrive at decisions, conclusions, or recommendations is reserved to higher-level organizations in the agency. The appellant's duties primarily involve the calculating and reporting aspects of accounting and budget work. For example, the Center Director, along with the appellant's first- and second-level supervisors discuss when actual costs exceed projected costs and decide how and where to make adjustments to absorb the additional costs. Unlike Level 4-4 work, the appellant's role is to implement these recommendations by working up different budget scenarios with actual figures for the Center Director and his subordinate

supervisors for review. Furthermore, assigning Level 4-4 to this position is not appropriate given that the knowledge required to perform the assigned work does not exceed Level 1-4.

Level 4-3 is credited for 150 points.

Summary

<i>Factor</i>	<i>Level</i>	<i>Points</i>
1. Knowledge Required by the Position	1-4	550
2. Supervisory Controls	2-3	275
3. Guidelines	3-3	275
4. Complexity	4-3	150
5. Scope and Effect	5-3	150
6. & 7. Personal Contacts and Purpose of Contacts	2-b	75
8. Physical Demands	8-1	5
9. Work Environment	9-1	<u>5</u>
<i>Total</i>		1,485

A total of 1,485 points falls within the GS-7 range (1,355 to 1,600) on the grade conversion table in the JFS.

Decision

The position is properly classified as GS-503-7, with the agency determining a title to include Technician.