

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

Appellant: [Appellant]

Agency classification: Accounting Technician
GS-525-7

Organization: [Organization]
[Organization]
U.S. Department of Defense
[Location]

OPM decision: Accounting Technician
GS-525-7

OPM decision number: C-0525-07-02

Originally misnumbered as C-0525-07-07

/s/

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

3-6-08

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]

[Address]

[Name]

[Organization]

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Introduction

On March 13, 2007, the Philadelphia Oversight and Accountability Group, formerly the Philadelphia Field Services Group, of the U.S. Office of Personnel Management (OPM) accepted a group classification appeal filed by [appellant], and [appellant] all assigned to the same position description (PD) and occupying identical additional positions. Subsequent to our accepting the appeal, the [appellant] either requested cancellation of their appeals or had them cancelled due to being reassigned to other positions. Therefore, [appellant] is the sole remaining appellant. The position is currently classified as Accounting Technician, GS-525-7, but the appellant believes it should be classified at a higher grade level in either the GS-501 or GS-510 series. The appellant's position is currently located in the [Organization], [Organization], [Organization], [Organization], U.S. Department of Defense (DOD), [Location]. We received the complete agency administrative report on May 5, 2007, and have accepted and decided this appeal under section 5112 of title 5, United States Code (U.S.C.).

We conducted the first part of a telephone audit with the appellant on September 18, 2007, and completed the audit on September 20, 2007. We also conducted a telephone interview with his supervisor on September 20, 2007. In reaching our classification decision, we have carefully considered all of the information obtained from the interviews, as well as the written information furnished by the appellant and his agency, including the PD of record.

Background

The appellant believes his currently assigned trial balance work supports reclassification of his position to either the GS-501 or GS-510 series at a higher grade level. A trial balance is an action taken in response to open "abnormal balance" debit and credit entries in a double entry ledger accounting system to reconstruct, document (footnote), resolve and reconcile existing out of balance conditions.

The appellant also performs foreign military sales (FMS) work. FMS transactions are initiated by foreign governments approved by the Secretary of State and DOD to purchase military equipment and services from DOD. They deposit money in a holding account with the U.S. Department of the Treasury which is then used to pay for their purchases. Equipment buys include a wide variety of items including basic supplies for military personnel, medical equipment, transportation and weapon system items and repair/replacement parts, while services typically involve training foreign military personnel in the use and/or maintenance of purchased equipment.

The agency has decided to implement a new accounting high performing organization (HPO) structure, including changes in the assignment of trial balance work, based on internal business process reengineering initiatives and in accordance with agency objectives. According to the appellant's immediate supervisor, once the new organization structure is fully staffed and all employees trained and capable of accomplishing their new assignments, the trial balance work will only be done by those employees assigned to the new trial balance team. While the appellant has performed and currently performs trial balance work, it is not expected that he will continue to do it after the shift to the new organizational structure is complete.

The appellant states the GS-7 grade level was historically considered the full-performance level for trial balance work before the implementation of the HPO, and career advancement beyond that grade level typically meant attaining a team leader or supervisory position. Both the appellant and his immediate supervisor state FMS work has historically been considered to be a GS-7 grade-level assignment at the facility.

General Issues

The appellant states some of his coworkers assigned to the same PD have, in the past, visited other [Organization] sites to train GS-510 and GS-501 employees to do trial balance work during two weeks of classroom instruction providing an overview of the pertinent regulations, policies, procedures and practices, and common recurring types of discrepancies, practical applications and precedent solutions. The trainees then continue their learning process through experience gained on the job, actually doing this work.

The appellant states the HPO structures for all other [Organization] sites show trial balance work is to be "...performed by GS-510 or 501 accountants" and that his facility is the only location that will have a mixture of one- and two-grade interval positions performing trial balance work under an HPO structure. He further personally, or as a member of the original group of appellants, states (we will continue to address issues in this appeal that were raised collectively by the original group of appellants):

When reviewing the description for a GS-525, I believe that the job I have been performing...is more geared to a GS-510 or 501 position;

...it has come to our attention that, at some point, we will be replaced in this section with untrained GS-510-7 [target] 11 accountants and will be required to train those individuals [to do trial balance work];

...there is the expectation that all GS-525-07 trial balance team members are going to have to either re-interview for their positions or be replaced; and

...there is no logic in the trial balance team members being forced to interview for positions they have occupied for several years...My teammates and I are fully trained to perform the duties required, and the expense in training inexperienced replacements is an unnecessary burden to [Organization].

Implicit in the appellant's rationale for reclassification is that his position should be upgraded because he performs trial balance work which [Organization] has also assigned to higher grade-level positions. 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 which that may or may not be properly classified as a basis for deciding these appeals.

The agency states:

The Accounts Maintenance & Control area was identified in the HPO as the organization that would perform the core professional accounting functions in the Agency. The vision for this organization is to perform not only the 'bookkeeping' functions that technicians are typically working today, but to move toward performing actual accounting functions related to program generation and analysis of financial reports/information and problem solving issues identified in that analysis. The analysis would relate to things like researching changes in financial positions, analyzing fluctuations in asset income statement accounts and helping customers predict financial performance, to name a few. The nature and scope of this accounting work is not what the Agency does today. This new accounting work should, in most cases, subsume the technician work being performed at present [including trial balances]. The accounting HPO is a target organization that will reflect changes the Agency expects to occur in the new approach to accounting. Senior technicians will be aligned within the structure when necessary to provide technical focus to specific functions and processes. This plan relates specifically to the appellants as their division will transition from Accounting Technician (GS-525) to Accountant (GS-510) employees.

The appellant takes issue with how his agency has decided to structure and assign work within the organization to which he is assigned. However, agency management has the right to determine the proper organizational structure and staffing requirements for the organization to best accomplish its assigned mission (5 U.S.C. 7106). The agency's decisions to establish the HPO and to structure the work of the positions which staff it are not subject to review under OPM's classification appeal process.

In his appeal request, the appellant states "In addition, I am also seeking all remedies set forth in the complaint filed with the Office of Special Counsel [OSC]." However, that action is based on alleged violations of merit system principles falling under the jurisdiction of the OSC and, as such, is entirely separate and distinct from this classification appeal filed with OPM. While remedies sought in the appellant's OSC action pertain only to that action, we note that retroactive back pay seems to be the appellant's fundamental concern. With regard to classification appeals, the U.S. Comptroller General states that an ". . . employee is entitled only to the salary of the position to which he is actually appointed, regardless of the duties performed. When an employee performs the duties of a higher grade level, no entitlement to the salary of the higher grade exists until such time as the individual is actually promoted. This rule was reaffirmed by the United States Supreme Court in *United States v. Testan*, 424 U.S. 392, at 406 (1976), where the Court stated that '. . . the federal employee is entitled to receive only the salary of the position to which he was appointed, even though he may have performed the duties of another position or claim that he should have been placed in a higher grade.' . . . Consequently, backpay is not available as a remedy for misassignments to higher level duties or improper classifications" (CG decision B-232695, December 15, 1989).

A PD is the official record of the major duties and responsibilities assigned to a position or job by an official with the authority to assign work. A position is the work made up of the duties and responsibilities performed by an employee. Position classification appeal regulations permit OPM to investigate or audit a position and decide an appeal on the basis of the actual duties and responsibilities assigned by management and performed by the employee (5 CFR 511.607(a)(1) and 609). An OPM appeal decision classifies a real operating position, and not simply the PD. Therefore, this decision is based on the actual work assigned to and performed by the appellant.

Like OPM, the appellant's agency must classify positions based on comparison to OPM standards and guidelines. However, the agency also has primary responsibility for ensuring its positions are classified consistently with OPM appeal decisions. If the appellant considers his position so similar to others that they all warrant the same classification, he may pursue the matter by writing to his agency headquarters human resources office. In doing so, he should specify the precise organizational location, classification, duties, and responsibilities of the positions in question. If the positions are found to be basically the same as his, the agency must correct their classification to be consistent with this appeal decision. Otherwise, the agency should explain to him the differences between his position and the others.

The appellant agrees his PD of record is generally accurate in describing his work with two exceptions. The first involves a few statements to the effect that employees on the PD identify patterns and trends and/or refer unusual matters to higher graded accountants or the supervisor for further analysis and resolution. The second refers to the supervisor setting and adjusting work priorities and providing advice for handling difficult transactions. In both cases the appellant contends he and his coworkers perform their work independently, either as individuals or in concert with the others as a team effort. He states they resolve difficult issues on their own initiative and cooperatively redistribute workload as needed to accommodate temporary shifts in the amount of work or employee absences to ensure the work is completed in a timely manner. Based on the audit and interview findings and all information of record furnished by the appellant and his agency, we find the PD of record contains the major duties and responsibilities performed by the appellant, and incorporate it by reference into this decision.

Position Information

The appellant is assigned to a standardized PD which describes complex/difficult transactional work to identify and resolve particular processing discrepancies for a number of assigned customer activities and fund accounts. Transactions are typically for supplies ordered, issued and paid for using Defense Workforce Capital Funds (DWCF) or similar fund accounts. The appellant monitors assigned accounts, prepares journal voucher entries to bring them back into balance and/or coordinates with customers as needed to properly isolate and resolve errors. He determines and processes necessary corrective measures, and documents actions taken thereby maintaining and ensuring the integrity of various general ledger accounts.

The appellant spends almost all of his time during the first five days of each month on trial balance work. He reviews and resolves problems, provides footnotes to explain transactional issues which carry over to the next month, and prepares required reports concerning trial balance work from the previous month. In addition, he spends three hours per day plus regular overtime, which he estimates to be about 20 hours per pay period, throughout the rest of the month on trial

balance work. The appellant gathers information and researches a wide variety of discrepant transactions affecting DWCF, coordinates with customer representatives and other [Organization] accounting personnel as needed, determines and implements corrective measures and documents actions taken to resolve problems and maintain and ensure the accuracy of the accounting data. On a daily basis, he researches and resolves problems with three to four journal vouchers moving funds between accounts as necessary to fix the problems, thereby reducing the number of reconciliation actions necessary at the beginning of the next month.

Ninety percent of the trial balance problems encountered by the appellant are the result of human error typically involving incorrect data input by the action's initiator. In such cases, the appellant identifies where and when the error occurred and takes appropriate action to back out the entry and correctly debit and credit accounts to reflect what should have occurred. Trends identified through the day-to-day processing of transactions may indicate systemic problems which the appellant brings to the attention of the supervisor and/or senior specialists for resolution.

Ten percent or less of the out-of-balance conditions worked by the appellant result from system errors or equipment problems (e.g., the system goes down unexpectedly and active transactions do not fully process causing a break in the system links necessary to properly post and update related accounts). The appellant states when he or his coworkers encounter a systemic problem they research the matter as far as possible to determine when it occurred in the process and possible causes. Then, and after discussing it among themselves, they either take it to their immediate supervisor, an on-site accountant, or contact the [Organization] accounting systems specialists in Denver, CO, for a solution by email directly with a courtesy copy to their supervisor to inform them of the situation. Because of the intense consolidated review of individual transactions at the beginning of each month, it is much more likely that such problematic patterns and/or trends will be identified at this time. The personnel in Denver are experts on trial balance issues and are responsible for resolving systems problems and/or providing work-around procedures, as needed, to ensure actions are processed properly and in a timely manner when the appellant or his coworkers are unable to resolve such matters in accordance with established policies, procedures and precedents.

The appellant states half the trial balance actions he works on involve common recurring types of problems/errors, and the other half involve some new or unique situation or issue requiring a greater degree of research and/or coordination to resolve. Footnote entries are required for out-of-balance conditions remaining at the end of a reporting cycle to document corrective measures, including the timing of actions, for third party review.

The appellant's assigned area of trial balance responsibility includes actions generated at Andrews Air Force Base (AFB), Maryland; McGuire AFB, New Jersey; Bolling AFB, District of Columbia; Vance AFB, Texas; and March Air Reserve Base, California. He primarily processes and resolves account balance problems involving transactions for fund code (FC) 6-C, general supplies, FC 6-4, high-end repairable equipment items (i.e., transactions involve turning in old or broken but repairable/reusable equipment for credit), and FC 6-B medical supply purchases.

The appellant states the medical transactions can be much more involved, complex and time consuming than the other types of actions. On occasion, his assignments may also involve work on FC- 61, fuels transactions.

Trial balance work requires gathering and comparing hundreds or even thousands of individual entries to identify transactions which are out-of-balance or have other problems. Because of the need to extract and compare large amounts of information from the Standard Material Accounting System (SMAS) and the DMLSS (Defense Medical Logistics Supply System), the appellant and his coworkers developed practical Access database applications. Information is downloaded from SMAS and DMLSS to generate Excel spreadsheets to allow them to quickly identify discrepant/abnormal entries in the administrative reports that capture customer ordering information and the funds obligated to pay for ordered items. These are local process improvements based on new applications of existing software and hardware capabilities to enhance and speed up their ability to perform assigned trial balance work by automating clerical data comparison aspects of the work which would otherwise be done manually. The appellant indicated that these processes have been offered to other [Organization] sites performing similar work for their consideration, although there is no obligation on their part to adopt and implement the use of the procedures. To prepare trial balances, the appellant considers obligated funds, any credits, payments made for the items and the timing of the actions. The SMAS system, used to balance funds accounts, is operated by [Organization] [Location] while Denver handles funds control and funds disbursements and adjusts funds distributions as necessary to resolve accounting issues/problems.

The appellant states his trial balance work frequently involves a number of unique situations and/or complex technical issues to include the timing of actions, essential coordination with customers and other accounting personnel (there are currently five other sections at [Organization] [Location] capable of processing accounting entries which impact the trial balance work done by the appellant), and ensuring the propriety of particular actions taken when two activities share one accounting structure. For example, Bolling AFB falls under the account structure established for Andrews AFB, but stands alone for trial balance work. The appellant must separate out the Bolling AFB portion of Andrews AFB transactions in order to properly identify, document, and resolve problems. The work may require substantial coordination with customer activity personnel to clarify issues and resolve problems, e.g., FC 6-C for Andrews AFB was erroneously charged for purchases made by Bolling AFB due to improper use of established administrative codes. The appellant had to reconstruct what went wrong and when it had occurred in the process to rectify the situation and properly credit Andrews AFB accounts and debit Bolling AFB funds. Another example involves problems caused by the timing of contractual payments from various funds in comparison to SMAS systems data. When a discrepancy occurs because of a difference in the timing of when the two parts of the transaction post at the end of a monthly cycle, the appellant may back out the initial part of the action to allow it to properly post later as a complete transaction and provide documentation of the changes made and why. The work frequently requires research and analysis of past entries to identify isolate and resolve problems. When warranted, the appellant may establish a clearing account (a temporary holding account) to help track and simplify the process of properly redistributing monies to balance accounts. Depending on the nature of the situation, the appellant may decide to combine necessary corrective actions together and process them all at one time, or to do them individually as separate transactions.

The appellant learned how to do the trial balance work primarily through on-the-job-training (OJT), personal knowledge and experience gained by actually doing the work over time, and the shared experiences of others who may have previously encountered and completed similar transactions. The work involves many established sequential steps and/or variations of sequences of steps to capture and consider all the information needed to properly process and resolve a wide variety of transactional problems/abnormal conditions.

When audited, the appellant was in the process of transitioning to do foreign military sales (FMS) work which he began in April 2007. The appellant processes FMS transactions for goods and services five hours per day. He ensures sufficient funds are available, processes transfer vouchers as needed to move monies from fund to fund, obligates funds, schedules withdrawals and credits, processes payment vouchers to pay bills, resolves a variety of discrepancies and/or other problems with transactions, properly documents all actions taken and generates required reports, ensuring their accuracy. The appellant's designated area of responsibility includes FMS transactions for Pacific Air Forces (PACAF) (PACAF Air National Guard, PACAF Air Mobility Command, and PACAF Headquarters at the Pentagon). He processes a large volume of actions (10 to 20 per day, or about 250 per month) generated by numerous individual command and base-level FMS managers located throughout his assigned area of responsibility. According to the appellant there are at least a hundred countries approved to make FMS purchases, some of which are designated for preferential treatment; and each has its own purchase code designator. The appellant processes, tracks, *and* maintains accurate system records and reports on actions throughout the commitment, obligation, unpaid expenditure and paid expenditure stages of the accounting process. The work requires coordination with customer personnel, private sector suppliers, and others to ensure funds availability, clarify issues, or obtain information needed to properly process transactions and resolve problems. Items may be pulled from existing U.S. Government stocks or ordered from approved DOD private sector suppliers. Most transactions are paid directly from FMS funds. However, certain purchases are initially paid for from U.S. Government funds and later reimbursed with FMS funds, which adds to the difficulty of properly tracking and processing such actions. In addition to OJT, the appellant's training for this work includes completion of an on-line (certificate) overview course covering the full range of FMS processes, regulations, policies, procedures, and systems and attending one-week of formal FMS classroom training. FMS work is complex transactional work but does not involve doing trial balances.

Series, title, and standard determination

The GS-525, Accounting Technician Series, includes account maintenance and/or audit clerical and technician support positions that examine, verify, and maintain accounts and accounting data and/or perform technical audits, develop or install modified accounting procedures or perform similar work. The work requires knowledge of existing accounting systems and their interactions, standard accounting codes, classifications, and terminology; an understanding of agency accounting policies, procedures, and requirements; and the ability to apply various accounting methods, forms and techniques, but less than the broad understanding and theoretical knowledge of accounting acquired through professional education and training. Accounting technicians classify accounting transactions, maintain and reconcile accounts; close accounts and prepare reports and statements; analyze accounting data; and examine accounts. To process transactions, accounting technicians verify the accuracy and completeness of the accounting

data; determine the general ledger accounts, journals, and subsidiary accounts affected and the debit and credit entries to be made; summarize transactions and prepare control documents or other posting documents reflecting the entries to be made; maintain accounts by reviewing documents to verify accounting data as necessary, enter data into the system, and take a trial balance; reconcile accounts comparing account balances with related data to ensure agreement; review records and source documents to identify the sources of discrepancies; and determine the entries required to bring the account into balance. They close accounts and prepare balance sheets and financial statements and abstract data to reflect financial condition and operating results and present these data in the form of statements and reports; examine accounts to verify their accuracy and the adequacy of supporting data; and prepare worksheets or reports reflecting the examinations made, discrepancies noted, and the corrective entries needed to correct/adjust accounts. Some accounting technicians review the efficiency of clerical processes and compliance with prescribed procedures, and recommend improvements such as the need for coordination, training, or to clarify procedures to reduce errors and/or processing delays.

Employees in the GS-510 series perform accounting work requiring a broad understanding and theoretical knowledge of accounting acquired through professional education and training. They apply accounting theories, concepts, principles and standards to: design, develop, modify, operate or inspect accounting systems; prescribe accounting standards or policies; and analyze, examine and interpret accounting data, records or reports to advise management on accounting program operations and other financial matters. The GS-501 series covers positions that perform, supervise or manage two-grade interval professional or administrative work of a fiscal or financial management, accounting or budgetary nature which is not classifiable to another more specific series in the GS-500 group. The primary emphasis of the work of GS-510 and GS-501 positions is on the structure and operation of financial and/or accounting systems, determining how to ensure they meet established documentation and reporting requirements, and/or developing and implementing systemic improvements or directives and policies. Such work is inherently creative, analytical, evaluative and/or interpretive. Positions classified to either of these two series may also spend part of their time on technical work (e.g., to process or resolve problems and document individual transactions or gather information and generate required reports) and still be properly classified to the GS-510 or GS-501 series as long as the transactional duties do not represent the paramount reason for the position's existence or involve more than 75 percent of the position's work time.

The appellant's position is covered by the GS-525 series in that it exists to perform transaction processing, reconciliation, account maintenance, and report preparation work in support of [Organization] accounting operations. Typical of GS-525 work, he processes a variety of individual transactions, identifies discrepancies and makes appropriate entries to adjust established accounts, compiles information, and prepares reports primarily based on knowledge and experience gained in the performance of such duties over time. His work routinely includes unusual, complex, and/or difficult actions requiring research of accounting data, source documents, consideration of time periods, costs and the relationship between various accounts to reconstruct and resolve erroneous entries and provide adequate/appropriate documentation of the corrective actions taken. The purpose of the work is to ensure the accounts are properly maintained in accordance with established requirements and accurately reflect current funds status.

The appellant and his coworkers have occasionally identified, developed and implemented practical solutions or improvements to increase the effectiveness and efficiency of their work. However, such efforts are not a regular and recurring part of their work; nor are they comparable to the decisions made by GS-510, accounting professionals, and/or GS-501, administrative employees, which directly and significantly affect the structure and operation of the accounts themselves or the development of policies controlling how substantive accounting functions are to be performed. The appellant's work requires substantial experience with, and knowledge of established accounting systems, structure and accounts interactions, policies and procedures to examine, correct, verify, and maintain accounts and accounting data, identify and implement practical procedural improvements and generate accurate reports, but does not require the full range of professional or administrative knowledge indicative of GS-510 or GS-501 work, as previously described. The agency classified the appellant's position to the GS-525 series, and we agree.

Position classification guidance for GS-525 series positions is contained within the GS-500 Job Family Standard (JFS) for Clerical and Technical Accounting and Budget Work. The JFS provides the title Accounting Technician for all covered nonsupervisory positions at or above the GS-5 grade level. The appellant's position is properly classified to the GS-525 series and titled Accounting Technician.

Grade determination

The GS-500 JFS for Clerical and Technical Accounting and Budget Work uses the Factor Evaluation System (FES) method of position classification in which grades are determined by comparing a position's duties, responsibilities, and qualification requirements with the nine FES factors. A point value is assigned to each factor based on a comparison of the position's duties and responsibilities with the factor-level descriptions in the JFS. The points assigned to an individual factor level mark the lower end of the range for that factor level. To warrant a given level, the position must fully equate to the overall intent of the factor-level description. If the position fails in any significant aspect to fully satisfy a particular factor-level description, the point value for the next lower level must be assigned, unless the deficiency is balanced by an equally important aspect that meets a higher level. The total points assigned are converted to a grade level by use of a grade-conversion table in the JFS.

Factor 1, Knowledge required by the position

This factor measures the nature and extent of information or facts that a worker must understand to do acceptable work and extent of the skills needed to apply this knowledge. To be used as a basis for selecting a level under this factor, knowledge must be required *and* applied.

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. Work at this level may require knowledge of a wide variety of interrelated steps, conditions, and procedures or processes to assemble, review, and maintain complex accounting 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 resolving problems in

balancing accounts, adjusting discrepancies, 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). The work may also involve knowledge of automated accounting and budget systems to reconcile errors that require an understanding of nonstandard procedures or to provide assistance in the development of automated procedures for clerical operations;

Illustrative of work at Level 1-4 are assignments where employees validate, monitor, control, and maintain accounting transactions and accounting records for multiple accounts; reconcile subsidiary ledgers to general ledgers for accounts having a variety of transactions; research discrepancies between ledgers and make adjustments; and reconcile detailed listings of outstanding transactions to general ledger control accounts. Other employees maintain control accounts and subsidiary accounts and process accounting transactions for a wide variety of functions including obligations, accrued expenditures, disbursements, appropriation refunds, reimbursable orders, earnings, collections, expenditure vouchers, cost transfers, rejected transactions, inter-fund bills, and other accounts in connection with the general ledger; receive and review purchase orders, contracts, and travel orders pertaining to claims and other similar documents against obligated funds; and certify and audit all payments to ensure compliance with terms. On a regular basis, employees prepare reports on the status of funds in assigned accounts and activities.

In addition to Level 1-4 knowledge, Level 1-5 work 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. At this level, employees typically use: knowledge of the 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 and computer file systems and content to resolve problems of processed transactions (e.g., knowledge of computer master file systems, document processing, and the effects of transactions on existing records to modify normal automated processes in existing accounts while protecting historical data). These modifications relate to obligations, collections, disbursements, and inter-fund transactions or other actions involving complicated adjustments such as carry back and carry forward and restricted interest cases; and/or 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.

Illustrative of Level 1-5 are assignments where employees examine accounts or resolve difficult reconciliations requiring an analysis of adjustments and corrective entries in the account. They trace transactions entered and prepare worksheets to reflect the source of discrepancies, take corrective actions required to bring accounts into agreement, prove the accuracy of adjusted accounts, recommend actions to prevent recurrence of similar discrepancies; and compile and verify the accuracy of accounting data to prepare statements and reports, schedules, and comparative analyses of accounting transactions.

Comparable to Level 1-4, the appellant's trial balance and FMS assignments are defined in terms of particular customers, types of transactions, and associated accounts. As previously described,

he performs complex transactional work involving established accounting systems with extensive subdivision of accounts. The work involves frequent and varied adjustments to accounts to process transactions and resolve out of balance conditions. The appellant has also, on occasion, participated in the development of automated procedures for clerical operations (e.g., data comparisons and reports). The work requires knowledge of: a number of accounts, automated accounting systems and their interactions; accounting regulations and policies pertaining to his assigned areas of responsibility; numerous established processes outlining sequential steps and activities necessary to properly resolve and document particular problem conditions; the ability to reconstruct actions, identify, isolate, and eliminate unique/difficult discrepancies to ensure accounts are balanced, properly maintained, and accurately reflect current status; coordinate actions with other interested parties; and regularly prepare reports including footnotes to identify and explain the current status of funds.

Unlike the especially difficult or sensitive problems anticipated at Level 1-5, the problematic transactions encountered by the appellant on a regular basis typically involve a greater degree of the same type of research as his other actions (i.e., gathering and reviewing information from available sources) to resolve and are completed in a relatively short time as indicated by the number of actions he processes per day. Problems not susceptible to resolution by application or adaptation of established procedures and practices are referred to others for assistance or direction. The appellant does not modify normal automated processes in existing accounts (i.e., work-around procedures are provided to him) or apply knowledge of financial regulations and rulings covering diverse types of transactions to function as a technical authority for the resolution of an extensive range of issues or problems. The appellant does identify patterns and trends involving systemic issues or transactional processes and may recommend procedural changes to prevent the recurrence of common discrepancies. However, such actions are relatively infrequent and, therefore, may not control the evaluation of this factor. Therefore Level 1-4 is credited for 550 points.

Factor 2, Supervisory controls

This factor covers the nature and extent of direct or indirect controls exercised by the supervisor, the employee's level of independence and personal responsibility, and how the work is reviewed or controlled.

At Level 2-3, the highest level described in the JFS, the supervisor assigns work with standing instructions on objectives, priorities, and deadlines and provides guidance for unusually involved situations. Work may be assigned based on a standardized control system such as batched work, caseload level, or other defined structure and provide standard general instructions about timeliness, objectives, and relative priorities for doing the work. The employee independently processes the most difficult procedural and technical tasks or actions and handles problems and deviations in accordance with instructions, policies, previous training, or accepted practices. For example they: independently determine the types and sources of information needed to complete the transaction; the nature and extent of deviations from established requirements; and whether standard techniques, methods, or procedures are appropriate for assignments. The supervisor evaluates completed work for overall technical soundness and conformance to agency policies, legal, or system requirements. Completed work is reviewed by sampling in a quality review system and/or spot checked by the supervisor or a senior worker for results and conformity to

established requirements and deadlines. Methods used to complete assignments are seldom reviewed in detail.

The appellant's position fully meets Level 2-3. His assignments are defined in terms of specified areas of continuing responsibility for particular customers and/or types of transactions; and he independently performs the work, processes actions, and resolves problematic transactions based on personal experience and established guidelines, policies, procedures, practices and precedents. Unusually involved or difficult situations including those for which systemic solutions or accounting workarounds are needed are referred to either the supervisor or higher grade specialists for direction or resolution. The appellant's work is not typically reviewed in progress or at completion and neither are the methods and techniques he selects, adapts and applies to do the work. The supervisor and others monitor the work through information available regarding account activity and established reports. The supervisor provides assistance, as requested, and is kept informed of any potentially troublesome issues or problems with impact beyond the immediate organization. Therefore, Level 2-3 is credited for 275 points.

Factor 3, Guidelines

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

At Level 3-3, the highest Level described in the JFS, guidelines are the same as Level 3-2 but because of the complicating nature of the assignments, they lack the specificity, frequently change, or are not completely applicable to the work requirements, circumstances, or problems. At this level, employees may have to rely on experienced judgment, rather than guides, to fill in gaps, identify sources of information, and make working assumptions about what transpired. The employee uses judgment to interpret guidelines, adapt procedures, decide approaches, and resolve specific problems. This includes, for example, using judgment to reconstruct incomplete files, devise more efficient methods for procedural processing, gather and organize information for inquiries, or resolve problems referred by others. Employees also analyze the results of applying guidelines and recommend changes such as new control mechanisms or specific instructions for the procedural handling of documents and information.

As described above, the appellant's position meets Level 3-3. His available guidance is comparable to that described at Level 3-2 and includes a number of Federal statutes, policies and regulations, the [Organization] accounting manual, agency regulations, directives, policies and procedures, established practices, flow charts outlining specific steps, contacts and reference points for particular work processes, and precedents. Due to the nature of the appellant's work, available guidelines cannot provide specific and directly applicable instructions for the wide variety of individual/unique processing, procedural and/or systemic problems and deficiencies encountered. The appellant must apply experienced judgment to fill in the gaps, determine what information is needed and from what sources (including contacts with customer activities and other [Organization] personnel), and/or make reasonable working assumptions about what transpired to cause the problem. He determines the proper approach; selects, interprets, and adapts guidelines to deal with particular situations; and applies experienced judgment to reconstruct transactions. Based on identified patterns and trends or experience gained through resolving a unique problem situation, the appellant may suggest practical new or revised procedures or practices to improve efficiency; and for problems involving potential systemic or

accounts structural issues, he may inform and coordinate with others responsible for making decisions regarding such matters. Therefore, Level 3-3 is credited for 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.

At Level 4-3, work involves performing various accounting, budget, or financial management support assignments that use different and unrelated processes, procedures, or methods because: transactions may not be completely standardized; deadlines continually change; functions assigned are relatively broad and varied; or transactions are interrelated with other systems and require extensive coordination with other personnel. Employees decide what needs to be done by identifying the nature of the problem or issue, determining the need for and obtaining additional information through oral or written contacts, or by searching available regulations and manuals. The work may require considering previous actions and understanding how these differ from or are similar to the issue at hand before deciding on an approach. Employees make recommendations or take actions based on a case-by-case review of pertinent regulations, documents, or issues involved in each assignment or situation. For example, they use different established procedures to review and reconcile various financial documents and records; resolve a variety of problems through coordination with vendors, employees, and taxpayers; and review and reconcile various types of transactions involving multiple funds or a number of different control accounts or numerous modifications to contracts.

Level 4-4 is distinguished 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. At this level, employees must sort complicated factual information and apply a variety of methods to resolve issues. The work requires making decisions, devising solutions, and taking actions based on program knowledge; interpreting considerable data to identify problems, determining what is the nature of the problem or issue, what approaches to use to resolve the issues, what to recommend given the variety of options, planning and implementing solutions; and refining or designing new methods or techniques. Assignments may involve many different and unrelated processes and methods relating to the examination or analysis of complex and unusual transactions requiring substantial research and thorough understanding of a wide variety of transactions and accounts. Decisions on what needs to be done include assessing unusual circumstances or conditions and developing variations in approach for specific problems or dealing with incomplete, unreliable, or conflicting data. For example, employees may interpret and test user-defined specifications to modify an automated accounting system requiring broad knowledge of the user's technical functions, program objectives, and impact of system changes on other functions, processes and requirements. The JFS states Level 4-4 is creditable only when Factor Level 1-5 is appropriately assigned to the position being evaluated.

As previously described, the appellant primarily processes individual transactions, resolves particular transactional problems, and maintains accurate accounting information. Actions are varied; involve numerous accounts, methods, steps, processes, and procedures; and require

research, analysis, and consideration of the particular nature of the issues/problems to determine what needs to be done and how to proceed. The appellant's assigned duties and responsibilities meet Level 4-3, but do not involve the depth or breadth of research and analysis, difficulty in determining what needs to be done, or level of originality to craft solutions and recommend significant changes described at Level 4-4. Furthermore, the level of knowledge required to perform the work is properly credited at Factor Level 1-4. Therefore, Level 4-3 is credited for 150 points.

Factor 5, Scope and effect

This factor covers the relationship between the nature of the work; i.e., purpose, breadth, and depth of the assignment, and the effect of work products or services both within and outside the organization.

At Level 5-3, the highest level described in the JFS, the purpose of the work is to apply conventional practices to treat a variety of problems in accounting, budget, or financial management transactions. Issues might result from insufficient transaction information, a need for more efficient processing procedures, or a request to expedite an urgently needed action. Employees treat these or similar problems in conformance with established procedures. The work affects the quality, quantity, and accuracy of the organizations records, program operations, and service provided to clients. For example, the effect of the work ensures the integrity of the overall general ledger, its basic design, and the adequacy of the overall operation of the accounting system and various operating programs; the amount and timely availability of money to pay for services; the economic well-being of employees being serviced; or compliance with legal and regulatory requirements.

Comparable to Level 5-3, the appellant ensures a variety of transactions are correctly processed, problems affecting particular actions are identified and resolved, and general ledger accounts are properly documented and maintained. The work involves research, analysis and coordinating with others to reconstruct and resolve numerous recurring and unique problems affecting operating funds. The work directly affects the processing of individual transactions and the individuals/organizations dependent on the proper timely disbursement of funds, the integrity of general ledger accounting data relied upon as the official record for the management and required reporting of activities relating to the use of Federal Government monies, and ensures compliance with legal and regulatory requirements. Therefore, Level 5-3 is credited for 150 points.

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

These factors assess face-to-face as well as telephone contacts with persons not in the supervisory chain. The levels of these factors 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. The factors are interdependent. Therefore, the personal contacts which serve as the basis for the level selected for Factor 7 must be the same contacts as those that are the basis for the level selected for Factor 6.

Personal contacts

At Level 2, contacts are with employees in the same agency, but outside the immediate organization in other functional areas, with employees in other agencies providing requested information, and/or with members of the general public in a moderately structured setting. For example, contacts may be with individuals who explain reasons for delays in making tax payments or those attempting to expedite transactions.

At Level 3, contacts are with members of the general public, persons serving in the capacity of a representative for others such as attorneys and accountants, contractors, public action groups, or congressional staff members making inquiries on behalf of constituents. Contacts are not routine or recurring and the purpose, role and authority of each party must be established each time in order for the employee to determine the nature and extent of information that can be discussed or released.

The appellant's contacts equate to Level 2. His work requires dealing with other [Organization] personnel from both within and outside the immediate organization and customer personnel from other DOD components. The roles and relationships of the parties are typically established and known and the contacts are made to: collect, exchange or clarify information; explain accounting requirements, processes, and reports; discuss findings concerning problem situations; notify others regarding the status of accounts; and/or coordinate efforts to resolve discrepancies. The appellant's duties do not involve contacts with the general public, attorneys, contractors or public action groups which occur in relatively unstructured settings and require establishing the roles and authority of the parties each time during the contact. Therefore, Level 6-2 is credited.

Purpose of contacts

At Level b, contacts are to plan and coordinate actions to correct or prevent errors, delays, or other complications occurring during the transaction cycle. This may involve obtaining a customer's cooperation in submitting paperwork or other information, requesting other personnel to correct errors in documentation or data entry, or assisting others in locating information.

At Level c, the purpose of the contacts is to persuade individuals who are fearful, skeptical, uncooperative or threatening to provide information, take corrective action, and accept findings in order to gain compliance with established laws and regulations.

The appellant processes, and/or corrects particular accounting transactions, coordinates his work with other interested parties, and explains and keeps others informed of his activities. As previously described, the purpose of the appellants contacts meets, but does not exceed Level b. His work does not entail persuading skeptical fearful or uncooperative individuals to participate in any activity nor does he need to convince such individuals to accept findings or gain compliance with established requirements. Therefore, Level b is credited.

The combined factors are credited at Level 2b for a total of 75 points.

Factor 8, Physical demands

This factor covers the requirements and physical demands placed upon the employee by the work assignment including physical characteristics and abilities and the physical exertion involved in the work. The appellant's work is primarily sedentary, but may require some bending, walking and standing. The position meets, but does not exceed, Level 8-1 where work may require some physical effort, such as standing, walking, bending, or sitting. Therefore, Level 8-1 is credited for 5 points.

Factor 9, Work environment

This factor considers the risks and discomforts in the employee's physical surroundings and the safety precautions required. Comparable to Level 9-1, the appellant works in an adequately lighted, heated, and ventilated office setting and observes normal safety practices. Therefore, Level 9-1 is credited for 5 points.

Summary

	<i>Factor</i>	<i>Level</i>	<i>Points</i>
1.	<i>Knowledge required by the position</i>	1-4	550
2.	<i>Supervisory controls</i>	2-3	275
3.	<i>Guidelines</i>	3-3	275
4.	<i>Complexity</i>	4-3	150
5.	<i>Scope and effect</i>	5-3	150
6.	<i>Personal contacts and</i>	6-2	
7.	<i>Purpose of contacts</i>	7-b	75
8.	<i>Physical demands</i>	8-1	5
9.	<i>Work environment</i>	9-1	<u>5</u>
	<i>Total</i>		1485

The total points fall within the GS-7 point range of 1355 to 1600 in the JFS.

Decision

The appellant's position is properly classified as Accounting Technician, GS-525-7.