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Office of Merit Systems Oversight and Effectiveness
Digest of Significant Classification Decisions and Opinions
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Standard: [Job Family Standard for Clerical And Technical Accounting And Budget Work, GS-500C](#) (December 1997)
Factor: Factors 1, 2, 4, and 5
Issue: Evaluation of Voucher Examining Work

Identification of the Classification Issue

This issue arose in an OPM oversight division's adjudication of an appeal. The position was located in a medium-sized medical center that provided administrative support services to outlying clinics. The appellant's duties were "mixed" in that he performed elements of work covered by more than one occupational series. A major portion of the work involved Voucher Examiner, GS-540 work. The remainder of the work involved maintaining and administering two vendor programs and auditing a variety of related documents, including certified invoices, employee travel and education reimbursements, and multi-year construction progress payments. The agency classified the position at the GS-6 grade level using both the GS-500C Job Family Standard (JFS) and another position classification standard (PCS) covering the appellant's other work. The activity classified the position as Voucher Examiner, GS-540-6 and, in applying the JFS, credited the position with Levels 1-3, 2-2, 3-2, 4-3, 5-3, 6/7 2a, 8-1, and 9-1. The issue was whether the JFS had been applied properly.

Resolution

The GS-500C JFS is specifically designed to evaluate nonsupervisory clerical and technical work concerned with supporting accounting, budget, and other related financial management work in the Federal service. In applying the JFS, OPM agreed with the crediting of Levels 1-3, 3-2, 6/7-2a, 8-1, and 9-1, but lowered each of the remaining factors one level. Those factors pertinent to the GS-540 work are addressed.

A review of the position found that the voucher examining issues and problems, dealt with by the appellant, were more limited in scope and typically routine and recurring. The more difficult voucher examining work, such as multi-year construction contracts and contracts for medical services with other medical facilities, did not occupy a significant portion of the appellant's time. OPM found that the position did not meet Level 1-4 since it did not require an in-depth or broad knowledge of extensive and diverse accounting, budget or other financial regulations, operations, and procedures to resolve nonstandard transactions, provide advice, or perform other work that required authoritative procedural knowledge. The agency's crediting of Level 1-3 was sustained.

While the appellant worked under limited supervision, OPM determined that the nature of the work precluded the crediting of Level 2-3. As recognized in the JFS, Level 2-2 covers some employees who work more independently than others, receiving little day-to-day supervision. However, their work is limited or controlled by readily applicable instructions or procedures that specifically describe how the work is done and the kind of adaptations or exceptions that can be made. The voucher examining duties performed by the appellant met this situation. The types of vouchers typically examined by the appellant, such as certified invoices, employee travel and educational reimbursements, and patient funds, did not fully meet the level of judgment, decision making, or commitment required for Level 2-3.

OPM found that the appellant's position did not meet Level 4-3, where the work involves performing various accounting, budget, or financial management support assignments that use different and unrelated processes, procedures, or methods, e.g., reviewing and reconciling various types of transactions involving multiple funds or a number of different control accounts, or numerous modifications to contracts. Although the appellant worked with a variety of vouchers, the number of vouchers demanding application of distinctly different and unrelated processes and procedures, e.g., long-term construction contracts, travel with permanent changes in station including sale and purchase of residence, were limited in number and frequency, precluding the crediting of Level 4-3.

OPM also found that the appellant's work did not meet Level 5-3, where the work affects the quality, quantity, and accuracy of the organizations's records, program operations, and service to clients, e.g., ensuring 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. OPM found the processing of vouchers, while important to proper expenditure of funds, impacted the immediate functional area and did not reflect the scope and breadth of financial program impact reserved for Level 5-3.

Based on the factor levels properly assigned, OPM evaluated the appellant's voucher examining work at the GS-4 grade level. {See the next issue for the final classification of the position.}

“Back to the Basics”

With this appeal, OPM determined that Level 2-3 is not typical of positions in the GS-540 occupation. Although voucher examining work can be very detailed and require extensive documentation, development and reconstruction, the opportunity to deviate from established requirements and guidelines is severely restricted, e.g., charges are either allowable or they are not. In contrast, some positions in other covered occupations routinely exercise this level of judgment and discretion, e.g., accounting technicians that maintain ledgers and subsidiary accounts for a block of complex accounts and ensure that all account requirements are met, from allotments, commitments, and obligations, through reconciliations.