

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

Philadelphia Oversight Division
600 Arch Street, Room 3400
Philadelphia, PA 19106-1596

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

Appellant: [appellant's name]

Agency classification: Accountant
GS-510-11

Organization: Accounting Branch, [code]
Financial Management Division
Office of Administrative Services
[activity name]
[component name]
U.S. Department of Transportation
[location]

OPM decision: Accountant
GS-510-11

OPM decision number: C-0510-11-01

Robert D. Hendler
Classification Appeals Officer

/s/ 7/26/00

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 (PCS's), appendix 4, section G (address provided in appendix 4, section H).

Decision sent to:

[appellant's name]
[appellant's address]

[representatives name]
[office]
[union name]
[union address]

[name]
Personnel Officer
[component name]
[organization name]
[office name]
[address]

Ms. Glenda M. Tate
Director of Personnel
U.S. Department of Transportation
400 7th Street, SW
Washington, DC 20590

Introduction

On April 11, 2000, the Philadelphia Oversight Division of the U.S. Office of Personnel Management (OPM) accepted a classification appeal from [representative's name], [office] [union name], on behalf of [appellant's name]. [appellant's name]'s position is currently classified as Accountant, GS-510-11. However, the appellant believes it should be classified as Accountant, GS-510-12. She works in the Accounting Branch, [code], Financial Management Division, Office of Administrative Services, [activity name], [component name], U. S. Department of Transportation, [location]. We have accepted and decided her appeal under section 5112 of title 5, United States Code (U.S.C.).

General issues

The appellant maintains that the functions she performs are essentially the same as those performed in her branch by two employees who occupy GS-12 grade level positions. She states her position and the other two each have responsibility for a segment of the accounting work and that she performs the majority of the duties of the other two positions. The appellant also maintains that the evaluation statement that accompanies her current position description (PD), number 8-2230E823, dated April 12, 2000, is erroneous insofar as it is not consistent with different factor level evaluations assigned to her previous PD, which was not substantively different from her current PD. By law, we must classify positions solely by comparing their duties and responsibilities to OPM PCS's and guidelines (5 U.S.C. 5106, 5107, and 5112). Other methods or factors of evaluation are not authorized for use in determining the classification of a position, e.g., comparisons to the duties and responsibilities of other positions that may or may not be classified correctly. Also, our decision sets aside all previous agency decisions regarding the classification of the position in question.

The appellant's representative, [name], raises two issues in his May 15, 2000 letter. He believes the appellant's previous PD, certified accurate by the appellant's supervisor on January 10, 2000, supported an evaluation of Level 2-4. Management determined the appellant's assignment to that position was erroneous because the supervisory controls described in it were inaccurate. The appellant was then assigned to her current PD, issued on April 12, 2000, which Mr. McGuire believes does not support an evaluation of Level 2-4. [representative's name] maintains the PD of January 10 was correct and should not have been changed. However, it is management's prerogative to assign duties to and determine how a position will function. Our adjudication of an appeal is based solely on the application of the appropriate PCS's to the actual current duties and responsibilities assigned by management and performed by the appellant. [representative's name] also raises issues of administrative errors of timeliness of notification to the appellant. Those issues also are not germane to this appeal.

We conducted telephone audits with the appellant on June 13 and 14, 2000, and telephone interviews with the appellant's first-level supervisor, [name], on June 20, 2000, and second-level supervisor, [name], on June 26, 2000. In deciding this appeal, we fully considered the audit findings and all information of record furnished by the appellant and her agency, including her current work assignment and PD of record. The appellant and her supervisor agree

that the PD of record contains the duties and responsibilities of the appellant's position and we incorporate it by reference into this decision.

Position information

The appellant works under the supervision of an Accounting Officer, GS-510-14, as part of a team consisting of three accountants, two accounting technicians, a voucher examiner, an office automation clerk, and a student trainee (accounting). She is the primary contact for [name] Center customer questions about cash advances and Financial Status of Programs (FSOP) system reports. She is the accountant responsible for customer cash advances; accounts payable; FSOP obligation authority, cash advances, and reports; internal controls reviews; and accounts receivable. She monitors and provides technical guidance to the voucher examiner who monitors accounts payable activity and certifies all vendor payments.

The appellant analyzes uncosted and undisbursed customer cash advances to determine required cash levels to cover project expenses and ensures that cash advances to the [name] Working Capital Fund are timed so that cash is available for project disbursement requirements. She utilizes the Treasury Online Payment and Collection system to process Federal customer cash advance transactions, and records them in the FSOP and Departmental Accounting and Financial Information System (DAFIS). She also records cash advances and obligation authority returned to customers. She oversees accounts payable systems and procedures to ensure vendor payments are made in accordance with Treasury, Department of Transportation, and Prompt Payment Act regulations. She oversees payment of all commercial and government invoices and vouchers and serves as the [name] Center's Master Certifying Officer for the Treasury Electronic Certification System. She reconciles DAFIS and FSOP systems monthly to ensure cash advance and obligation authority transactions are properly recorded and in balance with approved General Working Agreement and Reimbursable Agreement amounts and performs monthly closing of the FSOP.

The appellant establishes and maintains all accounts receivable transactions, follows up on outstanding accounts receivable, and ensures compliance with the Debt Collection Improvement Act of 1996 and related Treasury regulations. She has lead Internal Controls responsibilities for the Accounting Branch. To fulfill those responsibilities in accordance with the Federal Managers' Financial Integrity Act of 1982, the appellant conducts reviews of statutory and regulatory systems and practices to ensure compliance with Governmental, Departmental, and sponsor requirements. She also serves as [name] Center accounting contact for the Small Purchase Credit Card Program.

Series, title, and standard determination

The agency has placed the appellant's position in the Accounting Series, GS-510, for which there is a published PCS, and titled it Accountant. The appellant has not disagreed, and we concur with these determinations.

Grade determination

The published Accounting Series, GS-510 PCS, is written in Factor Evaluation System (FES) format. Positions graded under the FES format are compared to nine factors. Levels are assigned for each factor and the points associated with the assigned levels are totaled and converted to a grade level by application of the Grade Conversion Table contained in the PCS. Under the FES, factor level descriptions mark the lower end, i.e., the floor, of the ranges for the indicated factor level. If a position fails in any significant aspect to meet a particular level in the standard, the next lower level and its lower point value must be assigned unless the deficiency is balanced by an equally important aspect that meets a higher level.

The appellant agrees with her activity's evaluations of Factors 1, 3, 5, 6, 7, 8, and 9 and we concur. She disagrees with her activity's evaluation of Factors 2 and 4. Our evaluation of her position, therefore, focuses on Factors 2 and 4.

Factor 2, Supervisory controls

This factor covers the nature and extent of direct or indirect controls exercised by the supervisor, the employee's responsibility, and the review of the completed work.

As at Level 2-3 (275 points), the appellant independently plans and carries out assignments using accepted accounting practices after the supervisor defines the objectives, priorities, and deadlines. The methods the appellant uses in arriving at the end results are not usually reviewed in detail. However, the completed work is reviewed for technical soundness, as indicated by the specific supervisory comments made and documented during the appellant's previous performance appraisals, covering the performance-rating periods May 1, 1998 through April 30, 1999 and May 1, 1999 through April 30, 2000.

In contrast, at Level 2-4 (450 points) the completed work is reviewed only from an overall standpoint in terms of feasibility, compatibility with other work, or effectiveness in meeting requirements or expected results. The completed work is not typically reviewed for technical soundness. The fact that the appellant's work is routinely reviewed for technical soundness, as stated in the PD of record and supported by documentation in the Employee/Supervisor Communication Work Sheets covering the past two annual performance appraisals, shows that the freedom from technical review necessary to satisfy Level 2-4 is not met. Accordingly, the position is credited properly at Level 2-3 (275 points).

Factor 4, Complexity

The three parts of this factor consider the nature of the assignment; what the employee considers when deciding what must be done; and how difficult and original the employee's actions or responses are.

A substantial part of the appellant's work is at Level 4-3 (150 points), requiring application of established practices, such as maintaining the subsidiary and general ledger accounts; reviewing all journal vouchers; preparing regulatory reports; and maintaining accounts receivable.

However, the appellant also performs sufficient work at Level 4-4 (225 points) to credit that level to the position. As at Level 4-4, she assures availability of cash for disbursements related to more than 300 active customer programs, while striving to achieve the Office of Management and Budget zero net outlay goal. To accomplish this, she makes decisions regarding what needs to be done after assessing a variety of conditions inherent in the design and operation of the relevant accounting systems. Those conditions include the complexity and variability of programs accounted for; changes occasioned by new requirements, regulations, legislation, or computer systems; the various accounting approaches available; and the need to guard against theft, fraud, and insufficient funds to cover anticipated costs. The appellant handles receivables, informing customers of their rights and consequences of payment discrepancies; researches conditions required for turning an account over to Treasury for inclusion in the Treasury Offset Program and procedures for writing off debts in cases of bankruptcy; monitors tenant agreements; and is liaison between [name] and the Federal Credit Union. These activities meet Level 4-4 due to the need to coordinate the different accounting systems utilized by the variety of customers.

In contrast, at Level 4-5 (325 points) the accountant may have major responsibilities in the development or design of accounting systems (as opposed to modifying existing systems), or operation and maintenance responsibilities with overall responsibility for system operation. The accountant is an expert or authority in some aspect of accounting or in the application of accounting to some specialized mission related program or function. The accountant makes decisions that balance conflicting issues such as costs versus management information requirements in determining report data to be included, and/or establishes criteria for accountants at lower levels, and/or defines the scope or features of a new automated system. The appellant does not establish criteria for accountants at lower levels, nor does she have the authority to make the decisions balancing conflicting issues, or to define the scope or features of a new automated system, as envisioned at Level 4-5. Those authorities are reserved for the appellant's supervisor, who interprets new accounting legislation and changing policies regarding system requirements; establishes and maintains the Accounts Payable and Accounts Receivable Systems; specifies system requirements and operational concepts for the financially oriented systems; and conducts continual review of statutory systems, regulations, and practices to ensure compliance with Governmental, Departmental, and Sponsor requirements. Accordingly, the position is credited properly at Level 4-4 (225 points).

Summary

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

Factor	Level	Points
1. Knowledge required by the position	1-7	1250
2. Supervisory controls	2-3	275
3. Guidelines	3-4	450
4. Complexity	4-4	225
5. Scope and effect	5-4	225
6. Personal contacts & 7. Nature of Contacts	3-c	180
8. Physical demands	8-1	5
9. Work environment	9-1	<u>5</u>
Total points:		2,615

A total of 2,615 points falls within the GS-11 grade level point range of 2,355-2,750 points on the Grade Conversion Table in the GS-510 PCS.

Decision

The position is classified properly as Accountant, GS-510-11.