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

**Appellant:** [Appellants]

**Agency classification:** Accounting Technician  
GS-525-7

**Organization:** U.S. Coast Guard  
Department of Transportation

**OPM decision:** Accounting Technician  
GS-525-7

**OPM decision number:** C-0525-07-01

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Kathy Day  
Classification Appeals Officer

6/5/00  
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, appendix 4, section G (address provided in appendix 4, section H).

**Decision sent to:**

[Appellants]

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## **Introduction**

On December 28, 1999, the Atlanta Oversight Division, Office of Personnel Management, accepted a group appeal for the position of Accounting Technician, GS-525-7. The appellants believe their position should be classified in a transportation series at grade GS-9.

The appeal has been accepted and processed under section 5112(b) of title 5, United States Code. This is the final administrative decision on the classification of the position subject to discretionary review only under the limited conditions and time outlined in part 511, subpart F, of title 5, Code of Federal Regulations.

## **General issues**

The appellants state that their duties require knowledge and application of many transportation regulations and are more closely related to transportation functions than accounting functions. They state that they provide counseling services not only to employees but also to the Transportation Officers who are supposed to be responsible for advising employees on their moves. They believe this increases the complexity of their work and makes it more comparable to grade GS-9.

This decision is based on written information furnished by the appellants and their agency, as well as telephone interviews with three of the appellants, their first and second level supervisors, and the agency classifier.

## **Position information**

The appellants are assigned to Position Description number [#]. The appellants, their supervisor and the agency have certified the accuracy of the position description.

The position is located in the [organizational location] which is the primary site for agency-wide accounting functions. The appellants receive, examine, analyze, audit and process a variety of routine, unusual, and complex accounting transactions related to the transportation payment process for a worldwide customer base. They must understand double entry bookkeeping concepts and procedures to perform functions such as maintaining, balancing and reconciling accounting records and documents; examining accounting records to verify accuracy and appropriateness; determining adjustments, actions, and special entries required; preparing and verifying statements, vouchers, and reports; and performing required reviews and analyses of data, documents and reports. The appellants explain entitlements to customer members when they find errors in paperwork, answer questions that arise from customers and Transportation Officers concerning entitlements, and resolve claims. The position requires a thorough understanding of Department of Transportation directives for the large-scale movement of freight, passengers, and personal property.

The supervisor provides only general instructions and the appellants are expected to carry out their duties independently. Controversial issues are brought to the supervisor's attention. Work is normally reviewed only for compliance with policies.

### **Series determination**

The agency classified the position in the Accounting Technician Series, GS-525. The appellants contend that their position is more appropriately classified in a transportation series.

The Traffic Management Series, GS-2130, includes positions that are concerned with planning, developing, and executing traffic policies and programs; or directing and managing programs to obtain the economical and efficient transportation of freight, personal property, and/or passengers. Positions involve a broad range of assignments such as providing advisory services on transportation program requirements to operating program managers; analyzing the effectiveness of shipment and transportation programs and recommending alternative strategies; analyzing transportation costs to develop different procedures; developing criteria and methodology for scheduling cargo or passenger movement; monitoring carrier performance; etc. The agency determined that this series is not appropriate for the appellants' duties, and we agree. Although the appellants believe they offer traffic management advisory services and guidance, they primarily respond to questions concerning entitlement, claims, documents to be filed, and similar inquiries related to the transportation payment process. The appellants do not have the range of transportation program responsibilities typical of this series.

The Transportation Clerk and Assistant Series, GS-2102, includes positions that arrange for transportation of freight, passengers, and personal property or perform other transportation support work. The agency determined that this series is not appropriate, and we agree. Although the appellants must be knowledgeable of certain transportation regulations in order to verify payments, prepare invoices, etc., the primary purpose of their position is to perform accounting functions related to the transportation payment process, not plan and execute the movement of people and cargo.

The Freight Rate Series, GS-2131, includes positions that require technical knowledge and in-depth review and analysis of shipping regulations and publications governing routing, rate application, and classification of freight. The agency determined that this series is not appropriate, and we agree. The appellants are not responsible for analyzing and reviewing container agreements, shipping regulations, etc. They determine the appropriate rate and charge for the freight being shipped in order to verify and process payments.

Positions in the GS-525 series require a basic understanding of accounting systems, policies, and procedures to examine, verify, and maintain accounts and accounting data. This includes reviewing documents for discrepancies, verifying accuracy of accounts and supporting data, summarizing transactions and preparing posting documents, etc. While the appellants must know and apply detailed transportation regulations and directives in the process of performing their

duties, according to the second level supervisor and the agency classifier, the primary reason for the existence of the position is to “pay the bills,” i.e., receive, examine, analyze, audit and process accounting transactions related to the transportation payment process. In addition, the position is organizationally located in the [location]. We agree with the agency that the GS-525 series is appropriate for the appellants’ position.

### **Title determination**

*Accounting Technician* is the title authorized for all GS-5 level positions and above.

### **Standard determination**

Job Family Standard (JFS) for Clerical and Technical Accounting and Budget Work, GS-500, December 1997.

Transportation Clerk and Assistance Series, GS-2102, March 1993.

### **Grade determination**

The GS-500 JFS for Clerical and Technical Accounting and Budget Work is referenced for the accounting technician duties. The appellants believe the requirement for knowledge and application of transportation regulations increases the complexity of their position. Therefore, the GS-2102 standard for the Transportation Clerk and Assistance Series is referenced as a secondary source to determine any impact on the grade.

### **APPLICATION OF GS-500 JFS FOR CLERICAL AND TECHNICAL ACCOUNTING AND BUDGET WORK**

The GS-500 JFS is written in the Factor Evaluation System (FES) format. Under the FES, positions are placed in grades on the basis of their duties, responsibilities, and the qualifications required as evaluated in terms of nine factors common to nonsupervisory General Schedule positions.

A point value is assigned to each factor based on a comparison of the position's duties with the factor-level descriptions in the standard. The factor point values mark the lower end of the ranges for the indicated factor levels. For a position factor to warrant a given point value, it must be fully equivalent to the overall intent of the selected factor-level description. If the position fails in any significant aspect to meet a particular factor-level description in the standard, the point value for the next lower factor level must be assigned, unless the deficiency is balanced by an equally important aspect which meets a higher level. The total points assigned are converted to a grade by use of the grade conversion table in the standard.

*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, such as the steps, procedures, practices, rules, policies, theories, principles, and concepts; and the nature and extent of the skills needed to apply this knowledge. To be used as a basis for selecting a level under this factor, a knowledge must be required *and* applied. The agency evaluated this factor at Level 1-4.

At Level 1-4, the work requires in-depth or broad knowledge of a wide variety of accounting, budget or other financial management regulations, practices, procedures and policies to assemble, review, and maintain complex transactions. This includes knowledge of various financial laws, regulations, and requirements. Typical duties at this level include validating and processing accounting transactions such as reimbursable orders, expenditures, vouchers, cost transfers, and obligations. Employees review and verify the accuracy of payment documents and calculate payments.

At Level 1-5, the work involves especially sensitive problems requiring analysis of an entire accounting system. At this level, the employee is considered the final technical authority.

Level 1-4 is met. The appellants process a variety of accounting transactions associated with the transportation of people, personal property, and freight. This requires an in-depth knowledge of the transportation rules and regulations which the appellants must apply when they verify or calculate charges for household moves, do-it-yourself moves, vehicle transport, freight shipments, etc. They do not meet Level 1-5. The complex problems they deal with are limited to the transactions occurring within their assigned area of responsibility rather than the accounting system itself. In addition, although they perform their duties very independently, there are levels of technical authority above them available to assist with problems for which there is no precedent or which may have an impact on policy.

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 responsibility, and the extent of review of completed work. The agency evaluated this factor at Level 2-3.

At Level 2-3, the highest level described in the standard, the supervisor assigns work with standing instructions on objectives, priorities and deadlines. The employee independently completes the most difficult procedural or technical tasks and handles deviations in accordance with precedent cases and policy. The supervisor reviews the work only for overall conformance with policy and technical soundness. The methods and processes used are seldom reviewed.

The appellants fully meet Level 2-3. They receive only general instructions from their supervisor and they are expected to carry out their duties independently. Controversial issues are brought to the supervisor's attention. Work is normally reviewed only for compliance with policies.

There is no evidence in the record to indicate that this level is exceeded.

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. The agency evaluated this factor at Level 3-3.

At Level 3-3, the highest level described in the standard, there are a number of established guidelines in the form of Federal regulations, agency guides and directives, policies, and procedures. Because of the complicated nature of the transactions, the employee may have to rely on experienced judgment to fill in gaps and make working assumptions about what transpired.

The guidelines available to the appellants and the judgment required by them are comparable to Level 3-3. They must consider and apply a large number of Federal rules and regulation, agency directives, policies, and procedures (e.g., Joint Travel Regulations, Military Traffic Management Command Rate Solicitation Book, table of official distances, carrier mileage guide, accounting and financial management processes). The transactions may be complex requiring them to determine which rules and regulations take precedence in a particular situation. The appellants must also rely on their own judgment to determine when additional information is needed, what sources to use, when to deviate from standard procedures, and when to alert their supervisor about a particular case.

There is no evidence in the record to indicate that this level is exceeded.

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. The agency evaluated this factor at Level 4-3.

At Level 4-3, the work involves performing various accounting and financial management assignments that use different and unrelated processes, procedures, and methods. The employee decides on a case-by-case basis what needs to be done and what information needs to be obtained. Typically the employee uses different established methods to review and reconcile financial



documents and transactions and to resolve a variety of problems through coordination with employees and vendors.

At Level 4-4, the work involves analysis and development of a variety of techniques and methods to arrive at decisions. Technicians are required to conduct substantial research to determine the nature of the transaction and to decide on a solution given the variety of options available.

The appellants meet Level 4-3. They must use a variety of processes and procedures to determine the accuracy of claims, invoices, vouchers, etc., associated with each case. They talk to Coast Guard employees, Transportation Officers, and carriers to resolve issues of entitlement. Although their cases involve the application of a number of different transportation and accounting regulations, the appellants' duties do not involve the range of complex and unrelated issues required to meet the full intent of Level 4-4. The nature of their transactions and the problems they research are limited to those associated with the transportation payment process.

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. The agency evaluated this factor at Level 5-3.

At Level 5-3, the highest level described in the standard, the purpose of the work is to apply conventional practices and established procedures to treat a variety of problems in accounting transactions. The work affects the quality and accuracy of operations and service to clients, integrity of the accounting system, compliance with legal requirements, and the amount and timely availability of money to pay for services.

Level 5-3 is met. The appellants have a large number of rules and regulations directing what documents must be provided to verify expenditures or entitlements, what types of transactions are and are not legally permissible, and how transactions are to be processed in the accounting system. There may be several issues to consider in a transaction, making it more complex; however, in most cases, the nature of the processes available are well established and conventional. The appellants' work impacts the employee's ability to receive reimbursement, have household goods and vehicles moved without extra personal expense or unauthorized agency expense, have freight transported at the correct rate, etc. Their actions also ensure the integrity and accountability of the agency accounting program.

There is no evidence in the record to indicate that this level is exceeded.

Level 5-3 is credited for 150 points.

*Factor 6 - Personal Contacts and Factor 7 - Purpose of Contacts:*

Factor 6 assesses face-to-face as well as telephone contacts with persons not in the supervisory chain. In General Schedule occupations, the purpose of personal contacts, Factor 7, ranges from factual exchanges of information to situations involving significant or controversial issues and differing viewpoints, goals, and objectives. 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. The agency credited Level 2 for Factor 6, and Level a for Factor 7.

*Persons Contacted*

At Level 2, contacts are with employees in the agency or with members of the general public in a moderately structured setting. Typical of this level are contacts with individuals to explain reasons for delays or to expedite transactions.

At Level 3, contacts are with individuals from outside the employing agency in a moderately unstructured setting (e.g., attorneys and accountants, public action groups, congressional representatives). The contacts are not established on a routine basis, the purpose and extent of each contact is different, and the role and authority of each party is identified and developed during the course of the contact.

Level 2 is met. The appellants routinely have contacts with employees within the agency and members of the public such as vendors, private business representatives, and employees of other agencies to facilitate the transportation payment transactions. They do not routinely deal with attorneys, congressional staff or other public groups described at Level 3.

*Purpose of Contacts*

At Level a, the purpose of the contacts is to obtain, clarify, or provide information related to the accounting or financial management assignments. This may involve answering simple questions or providing technical information and interpreting processing procedures.

At Level b, contacts are for the purpose of planning, coordinating, or advising on work efforts or to resolve operating problems by clarifying discrepancies in information submitted by serviced organizations, resolving automated system problems causing erroneous transaction records, or seeking cooperation from others to resolve complicated actions.

Level a is met. The appellants typically provide information on the status of payments or ask for information to clarify or correct transportation payment documents. They also provide factual information concerning entitlements to certain transportation payments. They do not plan or coordinate the work efforts of several organizations such as described at Level b.

The combination of Level 2 for *Contacts* and Level a for *Purpose* equates to 45 points according to the table in the standard.

Factor 6 and Factor 7 are credited with Level 2a for 45 points.

*Factor 8 - Physical Demands:*

This factor covers the requirements and physical demands placed upon the employee by the work assignment. This includes physical characteristics and abilities and the physical exertion involved in the work. The agency evaluated this factor at Level 8-1.

Level 8-1 may require some physical effort, such as standing, walking, bending, or sitting. There are no special physical demands.

Level 8-1 is met. The work performed by the appellants is primarily sedentary in nature and the majority of the work is done while seated.

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 or the nature of the work assigned and the safety regulations required. The agency evaluated this factor at Level 9-1.

At Level 9-1, the employee performs work in an office setting involving everyday risks or discomforts which require normal safety precautions.

Level 9-1 is met. The appellants' work is performed in an adequately lighted, heated, and ventilated office setting.

Level 9-1 is credited for 5 points.

<b>SUMMARY</b>		
<b>FACTOR</b>	<b>LEVEL</b>	<b>POINTS</b>
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. Personal Contacts and 7. Purpose of Contacts	2a	45
8. Physical Demands	8-1	5
9. Work Environment	9-1	5
	<b>TOTAL</b>	1455

A total of 1455 points falls within the range for GS-7, 1355 to 1600 points, according to the Grade Conversion Table in the GS-500 JFS.

#### APPLICATION OF THE GS-2102 STANDARD

The GS-2102 standard is also written in FES format. An abbreviated evaluation of the appellants' transportation duties and required knowledge follows.

##### *Factor 1 - Knowledge Required by the Position:*

At Level 1-4, the highest level described in the standard, the work requires knowledge and application of an extensive body of transportation regulations to solve a wide range of problems. The appellants' work is comparable to the illustration at this level in the standard where the employee has knowledge of transportation regulations governing entitlements and documentation requirements for domestic or foreign relocation travel; provides advice on procedures, restrictions and allowances; and resolves conflicts such as repayment or crediting of travel funds advanced or disputes between carrier and customer.

Level 1-4 is credited for 550 points.

*Factor 2 - Supervisory Controls:*

Level 2-3, the highest level described in the standard, is met. Comparable to the description in the standard, the appellants independently plan and carry out their duties and use accepted practices to resolve problems and deviations. The standard provides examples of work at this level which include providing a full range of counseling services and assistance to a diverse audience, and reconciling bills or verifying costs when documentation is unclear or inaccurate. Although the appellants do not provide the full range of counseling services, they do provide information to customers, Transportation Officers and field representatives on entitlement, documentation requirements, and various other related transportation regulations. They receive, audit, prepare and process payments.

Level 2-3 is credited for 275 points.

*Factor 3 - Guidelines:*

Like the description at Level 3-3, the highest level described in the standard, the appellants use a number of guidelines that may not always be completely applicable. They must use judgment to interpret guidelines and procedures and to decide how to resolve problems. Illustrative of this level is reconciling incomplete and conflicting information.

Level 3-3 is credited for 275 points.

*Factor 4 - Complexity:*

Level 4-3, the highest level described in the standard, is met. At this level, employees make final review of orders, vouchers, and receipts that involve a variety of different travel situations by checking authorizations, entitlements, allowances and figures. Also credited at this level is work counseling employees changing duty stations regarding their entitlements, allowances, and different ways to avoid excess cost or misuse of funds. This is typical of the appellants' work.

Level 4-3 is credited for 150 points.

*Factor 5 - Scope and Effect:*

Level 5-3, the highest level described in the standard, is met. At this level, the purpose of the work is to apply conventional practices to treat a variety of problems in transportation transactions. The work results in recommendations or actions that affect the ability of serviced programs to conduct business. The appellants apply a large number of transportation rules and regulations. There may be several issues to consider in a transaction, making it more complex; however, in most cases, the applicable rules and regulations are well established and conventional. The appellants' work impacts the employee's ability to receive reimbursement, have household

goods and vehicles moved without extra personal expense or unauthorized agency expense, have freight transported at the correct rate, etc.

Level 5-3 is credited for 150 points.

*Factor 6 - Personal Contacts and Factor 7 - Purpose of Contacts:*

*Persons Contacted*

At Level 2, contacts are with employees in the agency or with members of the general public in a moderately structured setting. Typical of this level, and comparable to the appellants' work, are contacts with individuals seeking advice or information.

*Purpose of Contacts*

At Level b, contacts are to plan and coordinate actions to prevent or correct errors. Examples in the standard include briefing personnel on entitlements and ensuring timely and accurate receipt of travel documents. This is typical of the appellants' contacts.

Level 2b is credited for 75 points.

Factors 8 and 9 are identical to the GS-500 JFS evaluation above. Therefore, no further discussion of these factors is necessary.

<b>SUMMARY</b>		
<b>FACTOR</b>	<b>LEVEL</b>	<b>POINTS</b>
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. Personal Contacts and 7. Purpose of Contacts	2b	75
8. Physical Demands	8-1	5
9. Work Environment	9-1	5
	<b>TOTAL</b>	1485

A total of 1485 points falls within the range for GS-7, 1355 to 1600 points, according to the Grade Conversion Table in the GS-2102 standard.

#### SUMMARY

Both the accounting technician work and the transportation duties equate to the GS-7 level.

#### **Decision**

The position is correctly classified as Accounting Technician, GS-525-7.