

**OPM decision number:** C- 0525-05-01, 4/25/97  
[reference]

PERSONAL  
[the appellant]  
Fiscal Service (04)  
Department of Veterans Affairs  
Medical Center (VAMC)  
[address of installation]  
[city, state, zip]

Dear [appellant]:

This is our decision on the classification appeal filed with our office, which we accepted under the authority contained in section 5112(b) of title 5, U.S. Code.

This appellate decision constitutes a certificate that is mandatory and binding on administrative, certifying, payroll, disbursing, and accounting officials of the Government. It is the final administrative decision on the classification of this position, and is not subject to further appeal. It is subject to review only under the limited conditions and time limits specified in title 5, Code of Federal Regulations (CFR) 511.603 and 511.613 and the Introduction to the Position Classification Standards, Appendix 4. It must be implemented in accordance with the provisions contained in 5 CFR 511.612.

**Position Information:**

Appellant:	[the appellant]
Current Classification:	Voucher Examiner, GS-540-5
Position Description No.:	[PD#]
Requested Classification:	Accounting Technician, GS-525-6
OPM Decision:	Accounting Technician, GS-525-5
Organizational Information:	Department of Veterans Affairs Medical Center (VAMC) Fiscal Service Operations Section [city, state]

## ANALYSIS AND DECISION

In considering your appeal, we carefully reviewed all the information submitted by you or on your behalf; information developed during a telephone audit with you on April 18, 1997; telephone interviews with your second level supervisor, [appellant's second level supervisor], Chief, Fiscal Service, and [appellant's immediate supervisor], Chief, Accounting Section, on April 21, 1997; and, other pertinent classification information provided by your employing activity at our request.

It is our decision that your position is classified correctly as Accounting Technician, GS-525-5. Accordingly, your appeal is granted in part.

In your memorandum of January 16, 1997, you identified the basis of your appeal as your disagreement with the evaluation of Factors 1, 3, 4, and 5 in "the Position Evaluation Statement." Your rationale concerned the application of the Accounting Technician Series, GS-525 position classification standard (PCS) to the accounting work you perform. You did not question the application of the Voucher Examining Series, GS-540 PCS to your voucher examining work.

Your rationale parallels [appellant's second level supervisor] memorandum of September 9, 1996, to the VAMC Chief, Human Resources Management Service. This memorandum references the VAMC application of the GS-525 PCS to your position. The record includes a VA agency level appeal decision issued on December 27, 1996. The decision applied the GS-540 PCS to your position; it did not reference the GS-525 PCS. Mr. Hoffman's memorandum of January 16, 1997 to this office, in support of your appeal to OPM, again took issue with Factors 1, 3, 4, and 5. However, his rationale referenced the GS-540 PCS for Factor 1. The VA appeal lowered the evaluation of Factor 1 from Level 1-4 to 1-3 in its application of the GS-540 PCS. Mr. Hoffman's comments on the other three factors were based on your "accounting technician duties." He stressed the need to "assume" more complex duties "during leave coverage, emergencies, etc.," stating:

In conclusion, in doing my own evaluation, although I do not consider myself an expert in the conversion process, I do feel that this position is under graded based on the work required and the knowledge needed to produce a quality product within the realm of the new FMS accounting system. It is very disheartening to me as the Chief Financial Officer to realize and know beyond a shadow of a doubt that this employee does higher level duties and that throughout the nation there are many GS-6 Voucher Examiners. I realize that I am not a professional reviewer, but when one takes into consideration the size of the accounting staff, the overlapping duties associated with this process, and

the actual day-to-day workload which is directly outlined in the standard as part of her daily duties, I cannot perceive a grade less than a GS-6 for this position.

These submissions have raised several procedural issues warranting clarification. All positions subject to the Classification Law contained in title 5, U.S. Code, must be classified in conformance with published PCS's of the Office of Personnel Management or, if there are no directly applicable PCS's, consistently with PCS's for related kinds of work. Therefore, other methods or factors of evaluation, such as comparison to other positions that may or may not be classified correctly, are not authorized for use in determining the classification of a position. The volume of work performed also is not authorized for use in classifying a position. The impact of workload, and also the quality of work performed, are issues dealt with under the performance management and awards programs. The classification appeal process is a de novo review that includes a determination as to the duties and responsibilities assigned to your position and performed by you and the grade level worth of those duties and responsibilities. Thus, any previous action taken by your agency with respect to your position is not germane to our de novo review.

Our fact-finding revealed that your PD of record contains your major duties and responsibilities performed and is hereby incorporated by reference into this decision. We find, however, that the PD does not reflect fully the actual difficulty and complexity of the assigned duties and responsibilities. For example, your PD discusses several types of vouchers, but does not describe the range of technical requirements, e.g., progress payments, partial payments, advance payments, or the processing problems encountered. The PD indicates you "must understand all aspects relative to the integration of all general ledger accounts and visualize the complete whole broken out by the respective component parts," but does not describe the scope and complexity of the accounting system in which you work, e.g., the number and types of general ledger accounts, and the number and type of subsidiary ledgers and detail accounts supporting the general ledger accounts. It does not express clearly your role in maintaining the system.

Our fact-finding revealed you deal with a wide range of commercial and other vouchers, including examining invoices for: (1) services and supplies, e.g., home oxygen, ambulances, medical tests and procedures, photocopier repairs and service, subsistence items, pharmacy supplies, utilities, trash removal, and telephones; (2) construction and repair; and, (3) travel, including permanent changes in station. The receiving Service Chiefs certify receipt of the goods or services, after which you process the voucher/invoice for payments. Mr. Hoffman's January 16, 1997, memorandum stressed your work involved a wide variety of complicating conditions including:

(1) progress payments; (2) funding reserves; (3) expenditures involving more than one appropriation such as Medical Care, Research, Education and

Training, General Post Fund, Supply Fund, and Patients' Funds; (4) extensive change order process due to a clinical addition and a contractor being challenged on a performance-based issue; (5) maintenance of these records of complexity; (6) recurring need to review and reconstruct this process as a higher level of project completion is obtained; and finally, (7) payment of projects and moving asset from a work in-process state to that of a capitalized position. In addition, this position is responsible for all temporary duty travel and permanent duty travel including the purchase, sale, and legal requirements of reimbursements such as origination fees and revenue stamps. She also prepares RIT [relocation income tax] claims for this facility.

This description parallels the first work example under Factor Level 1-4 in the GS-540 PCS. Our fact-finding revealed, however, that your voucher examining duties do not routinely entail the types of vouchers for which these complicating conditions result in the application of Level 1-4 knowledge and skill: "Examining very complicated vouchers for payments for purchases under long-range, formal, non-standard, written contracts (e.g., contracts not standardized in agency supply and purchasing regulations nor repetitively encountered)." The pharmacy, subsistence, and other contracts for services and supplies are contracts reflecting routine VA approaches to these programs, e.g., using a prime pharmacy contract and using a prime subsistence vendor for most subsistence items. Other than for printed material subscriptions, your contracts do not routinely entail progress payments; i.e., payment for services or goods before they are received. They routinely entail partial payments; i.e., payments in proportion to the goods actually received or services performed. Partial payments are typical of ambulance, community nursing, off-site medical testing, home oxygen, photocopy machine and similar services. Contract changes typically are on a fiscal year basis; i.e., they are not frequent or numerous. Construction contract invoices routinely are handled by Mr. George in conjunction with responsible Engineering and Acquisition Service personnel. Your primary role is processing certified invoices from these contracts which are limited in number. Although you are responsible for processing a full range of travel vouchers, including permanent changes in station, these actions are limited in number. You estimated there were six permanent changes in station last year and eight the previous year. Typically, no more than three involve RIT claims. Research program activity is limited. Most current support entails processing travel claims. Other payments processed include incentive pay to Domiciliary patients, home improvement repairs for disabled veterans, public vouchers for nursing courses, and paying for meals for volunteers in the Voluntary Service.

Your PD implies you are involved in and require knowledge of the full VAMC accounting system to perform your work. In your January 16, 1997, memorandum, you claimed your system involvement is:

far greater than five general ledger accounts as outlined in the Position Evaluation Statement and which covers the total accounting system. This includes PAID, IFCAP, FMS, the different screens associated with the entire general ledger system under FMS, payables, receivables, progress payments, contract and purchasing regulations, changes in contract, computation for final payments, tax exempt questions, patient's funds, consultant services, travel vouchers, transportation costs, TDY, PCS with sale/purchase of residence, RIT claims, legal reimbursements to employees, R&D, and the need to cross reference and acquire missing documents.

Duties and responsibilities assigned to positions flow from the mission assigned to the organization in which they are located. The positions created to perform an assigned mission must be considered in relation to one another; i.e., each position reflects part of the work assigned to the organization. Therefore, the duties and responsibilities assigned to and performed by you may not be considered in a vacuum. Our fact-finding revealed that FMS is a VA-wide on-line system that parallels the local IFCAP system. Part of your work is tracing errors so that both systems are kept in balance. You are not, however, involved in the full range of FMS and IFCAP activities. The Accounting Technician in the Operations Section (PD# 529-3575, classified as Accounting Technician, GS-525-7) establishes most 1358's (obligations) for services and 2237's (obligations) for supplies, drugs, and other materials. He manages the pharmacy prime vendor contract supplying approximately 95 percent of VAMC pharmaceuticals, and does replenishments for the Agent Cashier. He also manages the purchase card program in which credit cards are used to make purchases up to \$1,500. The use of credit cards is replacing and, therefore, is reducing the number of invoices/vouchers processed. You support the occupant of that position by auditing invoices prior to his paying the claims. You support the Chief, Accounting Section by checking computations for construction contracts. [The appellant's immediate supervisor] obligates the funds for construction projects. You also trace error and imbalance problems in support of the full range of VAMC accounts.

You are responsible for the full range of accounting technician work, however, for the General Post Fund and Subsistence accounts, including subsidiary ledgers. The 14 accounting classification codes used in the General Post Fund are not separate general ledgers as you stated during the audit. They represent subsidiary ledgers detailing the separate and distinct subordinate components of that broad account, e.g., the Christmas and 50th Anniversary subaccounts. Although limited in dollar amounts, General Post Fund accounts are sensitive and subject to close scrutiny since they consist of donations provided for specific patient support purposes. You are responsible for auditing patient funds paid through the Agent Cashier two to three times each week, auditing Guest Meals and Guest Lodging quarterly, and Government Bills of Lading less than \$250 monthly. Information you provided at our request indicates the three latter accounts have limited activity and are of limited dollar amounts.

Our fact-finding revealed your voucher examining duties occupy a diminishing portion of your work time as credit card use increases. These duties occupy slightly less than half your time, and your accounting duties occupy the remainder of your time.

#### Series and Title Determination

Based on the grade level analysis that follows, we find the primary and paramount work of your position is developing the information necessary to prepare valid bills for medical services, and inputting billing, payment and related financial information into the VA accounting system for accounts receivable, cash collections, accounts payable, moving work in-process to a capitalized position, and correcting and adjusting actions within the local and FMS system. The Accounting Technician Series, GS-525 includes account maintenance clerical and accounting technician support positions requiring a basic understanding of accounting systems, policies, and procedures in performing or supervising the examination, verification, and maintenance of accounts and accounting data. Also included are positions that perform technical audit functions, develop or install revised accounting procedures, or perform similar quasi-professional accounting work. Positions in this series require a knowledge of existing accounting systems, 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.

Our fact-finding revealed your position includes work classifiable to the GS-540 series at a grade lower than your GS-525 work addressed in the grade level analysis that follows. Based on the mixed grade and series concepts contained in the Introduction to the Position Classification Standards and the Classifier's Handbook, and the titling practices contained in the GS-525 PCS, your position is allocated properly as Accounting Technician, GS-525 based on the grade level analysis that follows.

#### Grade Level Determination

The published GS-525 PCS is directly applicable to the position and must be used for grade level determination purposes. The PCS is in Factor Evaluation System (FES) format. Under the FES, positions are placed in grades based on their duties, responsibilities, and qualifications required as evaluated in terms of nine factors. Each factor is assigned a point value based on a comparison of the position's duties and responsibilities with the factor level description and/or benchmarks in the PCS. The factor level descriptions assign point values that mark the lower end of the ranges for the indicated factor levels. For a position to warrant a given point value, it must be fully equivalent to the overall intent of the factor level description. If the position fails in any significant aspect to meet a particular factor level description in the PCS, 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 the Grade Conversion Table in the PCS.

You have not disagreed with the crediting of your position at Levels 2-3, 6-2, 7-1, 8-1, and 9-1. We have reviewed carefully the levels assigned, found them to be appropriate, and have so credited your position. Accordingly, our appeal analysis focuses on the evaluation of the remaining factors.

The position classification process recognizes that positions may perform different kinds and levels of work that, when evaluated in terms of duties, responsibilities, and qualifications required, are at different grade levels. As provided for in the Introduction to the Position Classification Standards, page 23:

The proper grade of such positions is determined by evaluation of the regularly assigned work which is paramount in the position.

In most instances, the highest level work assigned to and performed by the employee for the majority of the time is grade-determining. When the highest level of work is a smaller portion of the job, it may be grade controlling only if:

- The work is officially assigned to the position on a regular and recurring basis;
- It is a significant and substantial part of the overall position (i.e., occupying at least 25 percent of the employee's time); and
- The higher level knowledge and skills needed to perform the work would be required in recruiting for the position if it became vacant.

Work that is temporary or short-term, carried out only in the absence of another employee, performed under closer than normal supervision, or assigned solely for the purpose of training an employee for higher level work cannot be considered paramount for grade level purposes.

Based on these established principles, your filling in for the Accounting Technician in the Operations Section during leave and emergencies cannot be considered paramount for grade level purposes.

**Factor 1. Knowledge Required by the Position**

This factor measures the nature and extent of information or facts that the worker must understand to do acceptable work (e.g., steps, procedures, practices, rules, policies, theories, principles, and concepts) and the nature and extent of the skills needed to apply those knowledges. To be used as a basis for selecting a level under this factor, a knowledge must be required and applied.

At Level 1-3 (350 points), work requires knowledge and understanding of established and standardized bookkeeping and accounting procedures and techniques sufficient to handle duties such as classifying accounting transactions and maintaining or reconciling accounts and accounting records in an accounting system or segment of an accounting system covering operations which: (1) generate a limited variety of transactions; (2) require less than the full range of accounts (some classes of accounts are not required in the system or are maintained by other units, or there are few transactions affecting some classes of accounts); and, (3) require few subdivisions of subsidiary accounts or extensive subdivisions in only a few categories (e.g., rather extensive accounts for inventory and sales or similar categories but few detail accounts for other types of transactions).

Illustrative of Level 1-3 assignments are: (1) maintaining a segment of an accounting system including one or more journals or subsidiary ledgers and reconciling the accounts maintained with appropriate control accounts when there are few variations in the transactions handled, limited subdivisions in the accounts and few problems in identifying the proper account classification or in balancing and reconciling the accounts. For example, maintaining an accounts receivable ledger for an installation providing support services such as heating and electrical power, and telephone and guard services to a number of activities on a reimbursable basis; or, (2) classifying a group of related transactions which regularly affect a small number of control accounts, e.g., 6 to 10, and a number of subsidiary accounts which must be properly identified, and that include recurring types of adjustments for which procedures are well established. For example, classifying a block of procurement transactions involving adjustments for discounts and partial deliveries. The employee determines the books of original entry, the subsidiary accounts payable, the inventory accounts affected, and prepares block sheets or similar posting media summarizing the effect on the detail accounts and the general ledger control accounts.

Some positions require a basic knowledge of accounting terminology and account codes related to an automated system, and a basic understanding of the requirements for processing transactions in an automated system consistent with machine requirements such as the acceptable sequencing of actions properly to introduce information into the system, to detect and correct coding and similar errors, and to reintroduce rejected data.



In contrast, at Level 1-4 (550 points) positions typically perform one of two types of work. Type I work requires knowledge of an extensive body of accounting procedures and techniques to understand and work with a total accounting system covering operations which: (1) involve a number of different programs and thus generate a variety of transactions; (2) require use of all or most classes of accounts or if the classes of accounts are restricted, require many control accounts within some classes (cost accounting systems involve a number of summary control accounts including "clearing accounts" used to record cost which are distributed later to other cost accounts and "variance accounts" used to record the differences between actual costs and pre-established standard costs); and, (3) require moderate subdivision in most accounts or extensive subdivisions in a few classes of accounts (e.g., a number of separate control accounts in the income and expense classes, most of which require subsidiary ledgers with intermediate summary ledgers and a large number and variety of detail accounts).

The reports and statements generated reflect a number of account relationships and some accounts require extensive supporting schedules and analyses to explain changes from previous reporting periods. Typical Type I assignments include maintaining the general ledger or summary cost accounts, classifying all types of normal transactions and recurring adjustments, or reconciling the accounts when this requires a good knowledge of the total accounting system to trace discrepancies.

Examples of accounting systems with characteristics that require Type I, Level 1-4, knowledge are: (a) an accounting system for a regional office engaged in administrative functions and a small number (e.g., approximately 10) of different commercial programs (e.g., purchase or sale of commercial commodities, sales of services to other agencies, and/or sale or lease of property, etc.). The commercial programs generate a variety of income and expense accounts and diverse accounts receivable and/or payable. Considerable subdivision of accounts is required to reflect the operations of each program. Normally, reports and schedules are prepared for individual programs in addition to consolidated statements for the activity; (b) An accounting system for financial operations (e.g., revenue receipts, loans and grants) involving a group of related programs (e.g., 10 to 20). The programs involve variations in requirements and different accounting treatment for similar types of transactions. Administrative and support expenses are accounted for by another unit. The system does not require all classes of accounts. However, there are a number of control accounts in the assets/liabilities classes and extensive subdivisions of these accounts because of the varied programs and a very large number of detail accounts. Programs of this nature require detailed accounting data and extensive reports and schedules; or, (c) A cost accounting system for a total activity engaged in a service-type function (e.g., a hospital, laboratory, training facility) or similar activities which do not involve extensive and diversified material and work-in-process accounts. The system requires accounting for and distributing all or substantially all costs of operations. (Some materials or services may be received at no costs to the activity and recorded in statistical accounts.) There are clearing accounts for recording and distributing overhead costs

and direct costs which apply to several programs or projects. There is normally some use of standard costs and variance accounts. The system provides for a detailed breakdown of cost data to provide accurate costs by unit of service or product, rather than overall program costs. Extensive cost reports and analyses are required.

Type II work requires knowledge of an extensive body of accounting procedures and techniques required to understand and work with an identifiable segment of an integrated double entry accounting system such as a group of related accounts for a number of different activities (e.g., all financial inventory accounts), or all types of accounts for major organizations, cost centers, or projects, within an accounting system of the type described in Type I, Level 1-5. The employee requires a knowledge of the account relationships within the segment of the accounting system assigned and a general understanding of the relationships with other accounts in the integrated system. The employee typically classifies varied transactions, maintains, balances and reconciles the accounts, and prepares trial balances or schedules reflecting the status of accounts within the segment.

The employee is generally not responsible for the final reconciliation of account balances with related accounts in other parts of the accounting system or similar responsible functions. The accounting segments involve: (1) extensive subdivision of accounts requiring a number of intermediate summarizing ledgers and a very large number and variety of detail accounts; (2) frequent and varied adjustments to the accounts (e.g., financial inventory accounts affected by varied types of inventory gains and losses, multiple price changes, and varying procedures governing credit for returned items); and, (3) extensive balancing and reconciling of detail and summary accounts within the accounting segment and with related accounts and records maintained in other units.

As at Level 1-3, you deal with the full range of transactions in a limited number of general ledgers, including General Post Fund and Subsistence, that require few subdivisions or subsidiary accounts. Your work on other portions of the accounting system is more circumscribed. Primary responsibility for those accounts and their subsidiary ledgers is vested in other positions as discussed previously in this decision. Although you deal with the interrelationship of transactions affecting other ledgers, e.g., including daily review of the Accepted Document List (ADL) and tracing errors, the responsibility for dealing with complex issues affecting subsidiary ledgers is vested in other VAMC positions. As at Level 1-3, you post documents for which procedures are well established, where there are few problems in identifying the proper account classifications or in balancing or reconciling the accounts, e.g., 528H for General Post Fund and 529X for Subsistence. Decisions on the more complex issues produced in the VAMC accounting system characteristic of Level 1-4 are vested in other positions, e.g., multi-year construction and repair contracts, and establishing 1358's and 2237's for the *full* range of VAMC accounts.

Accordingly, this factor is credited at Level 1-3 (350 points)

## **Factor 2. Supervisory Controls**

"Supervisory Controls" 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. Controls are exercised by the supervisor in the way assignments are made, instructions are given to the employee, priorities and deadlines are set, and objectives and boundaries are defined. Responsibility of the employee depends upon the extent to which the employee is expected to develop the sequence and timing of various aspects of the work, to modify or recommend modification of instructions, and to participate in establishing priorities and defining objectives. The degree of review of completed work depends upon the nature and extent of the review; e.g., close and detailed review of each phase of the assignment; detailed review of the finished assignment; spot-check of finished work for accuracy; or review only for adherence to policy.

Although this factor is not in dispute, we believe that clarification is necessary. At Level 2-3 (275 points), that we have credited to your position, the supervisor provides general guidance and advice and suggests techniques for handling unusual or non-recurring situations that have no clear precedents or that require extensive analysis and evaluation. The employee is sufficiently informed of the operations affecting the accounts, and the transactions and accounts affected, to proceed with recurring assignments without technical supervisory assistance or instruction. The employee understands what is to be done and how it should be accomplished. The employee plans and carries out the established sequence of steps or techniques for most work assignments and resolves problems and deviations on recurring assignments according to oral or written instructions, policies, training, or previous exposure to accepted agency accounting practices for handling similar situations. The supervisor spot-checks work for technical soundness and conformity to agency policies and requirements through a review of statements and reports or through other control mechanisms built into the system. The techniques used by the employee in accomplishing the assignment generally are not reviewed in detail.

Your work on General Post Fund and Subsistence, as well as your day-to-day work auditing limited volume accounts, your ADL functions, and your tracing of system errors are accomplished with the independence of action and freedom from supervision required for the crediting of Level 2-3. As at that level, you must exercise a sufficient knowledge of the system to plan the sequence of your work steps according to established instructions, policies, practices, and procedures. Your work in other areas of the accounting system is accomplished under the more intensive controls found at Level 2-2. For example, the direct involvement of Mr. George on construction and repair contract matters, and the role of the other Accounting Technician in processing 1358's and 2237's, and controlling the overall payment process for most portions of the system, precludes evaluation of a substantial portion of your accounting

technician work above Level 2-2 for this factor. We find, however, that a sufficient portion of your GS-525 work, which occupies a majority of the work time of your position, is evaluable at Level 2-3 to support crediting that level to your position. Therefore, this factor meets, but does not exceed Level 1-3 (275 points), the highest level described in the PCS.

### **Factor 3. Guidelines**

This factor covers the nature of guidelines and the judgment needed to apply them. Guides used in General Schedule occupations include, for example: desk manuals, established procedures and policies, traditional practices, and reference materials.

Individual jobs in different occupations vary in the specificity, applicability and availability of the guidelines for performance of assignments. Consequently, the constraints and judgmental demands placed upon employees also vary. For example, the existence of specific instructions, procedures, and policies may limit the opportunity of the employee to make or recommend decisions or actions. However, in the absence of procedures or under broadly stated objectives, employees in some occupations may use considerable judgment in researching literature and developing new methods.

At Level 3-2 (125 points), the employee has a number of guidelines available encompassing established procedures and techniques that can be applied to virtually all given assignments. The similarities between the guides and the transactions handled require the employee to use judgment to recognize differences in similar situations and to locate and apply the most appropriate procedure or technique to reflect the transaction in the account in an appropriate manner. This may require the identification of the appropriate procedure from among two or more alternative approaches. The employee may, on an irregular and infrequent basis, make minor deviations to adapt the guidelines to specific problems.

In contrast, at Level 3-3 (275 points) established procedural guidelines are available, but due to the variety of tasks or situations encountered they may not be specifically applicable to a particular assignment or task. The employee must apply a good understanding of accounting procedures and techniques in interpreting the guidelines, determining their applicability to situations not specifically covered, and adapting or deviating from the procedural instructions as necessary and appropriate. This may require developing approaches and detailed work methods to complete the assignment.

You work within the established applicable guidelines and procedures found at Level 3-2. Specific processes pertain to dealing with each type of process. For example, directly applicable and readily apparent procedures cover incentive pay reconciliation. Monthly charges for utilities, trash removal, elevator services, and similar matters are clearly linked to specific contracts, and these accounts are balanced by using well-established procedures. We find your

PD is not accurate in that your work does not routinely require you to adapt or deviate from guidelines as at Level 3-3; this function is vested in the Chief, Accounting Section's position. Our fact-finding revealed questions on problem cases, e.g., work rejected as not meeting established standards, are referred to [appellant's immediate supervisor]. Accordingly, this factor is credited at Level 3-2 (125 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 4-2, the employee identifies the appropriate account, and codes documents for appropriation, project expense elements, etc., according to the charts of accounts and the automated accounting code structure. Although the transactions vary, the assignments and tasks are usually standardized, subject to the same or similar treatment, and present few problems in identifying discrepancies or necessary adjustments.

In contrast, at Level 4-3 (150 points) assignments may include one or more of the following (or equivalent) complicating features: (1) maintaining and reconciling accounts that involve features such as varying types of advanced or deferred payments, or numerous modifications to programs or contracts, or transactions involving multiple funds; reconciling data is complicated by the many possible sources of error, and it may require examining and reconstructing all transactions that have occurred since the affected accounts were established; (2) maintaining and reconciling accounts that involve various types of standard-ized transactions that affect a number of different control accounts; the maintenance and reconciliation require close analysis of the data and accounting situation as different treatment is often required for similar transactions; and, (3) preparing statements and reports that require extensive searching to identify, select and convert data that are not always comparable because of differences in accounting classification or treatment, or prior report basis; analysis of the data must be made to decide the relevance and usefulness of the information in terms of past and current accounting procedures and the purpose of the statement or report.

Your PD of record describes work functions typical of Level 4-3, e.g., "Solutions are not always stated in guidelines, and deviate from standard procedures because the employee deals with a large number of different programs with many control and subsidiary accounts." Our fact-finding revealed that this is not an accurate description of the work you perform. We find your work assignments encompass the standardized tasks typical of Level 4-2. Each type of action, e.g., agent cashier reconciliation, General Post Fund, and Subsistence, is covered by specific steps and processes, e.g., contracts stipulating FOB destination must have freight charges deducted if the document indicates an additional charge has been added; community

nursing services must be certified by the social worker; oxygen invoices for internal VAMC must be posted against that account rather than the home oxygen account; and, unauthorized travel costs are not payable and must be suspended. Your tracking of aged invoices requires you to contact vendors to obtain invoices, and may require Faxing to Austin (FMS) to close the transaction more quickly.

Issues deviating from established practices are referred to Mr. George for resolution. The limited number of ledgers that you maintain independently, as opposed to those for which you assist, and the specific procedures used on separate and distinct transaction types do not reflect the difficulty of identifying what needs to be done, and the originality and difficulty in performing the work found at Level 4-3. You do not deal with varying types of advanced and deferred payments, i.e., advanced payments for magazines and publications is a straightforward process. You also do not intensively work with a variety of control accounts; i.e., your exposure to and involvement with VAMC subsidiary ledgers and control accounts is limited as discussed previously. You do not deal with the highly complex statements and reports found at Level 4-3. These functions are vested in other positions in the Fiscal Service. Accordingly, this factor is evaluated at Level 4-2 (75 points).

#### **Factor 5. Scope and Effect**

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

In General Schedule occupations, effect measures such things as whether the work output facilitates the work of others, provides timely services of a personal nature, or impacts on the adequacy of research conclusions. The concept of effect alone does not provide sufficient information to properly understand and evaluate the impact of the position. The scope of the work completes the picture, allowing consistent evaluations. Only the effect of properly performed work is to be considered.

At Level 5-2 (75 points), employees maintain, balance, and reconcile accounts and records, and prepare reports or analyses used directly by other units for projecting, planning, and controlling costs.

In contrast, at Level 5-3 (150 points) the purpose of the work assignments is to treat, analyze, or investigate a variety of conditions, problems, or questions.

The results of the studies and analyses performed, and the reports prepared, affect the design and operation of the accounting system and various operating programs.

Your work involves the processes and functions typical of Level 5-2 as reflected in your preparing bills, maintaining and reconciling accounts, and preparing periodic reports or analyses as directed. As at Level 5-2, your work is transaction oriented, assuring accounts are balanced and reconciled, and reports are prepared. These products, in turn, are analyzed by other members of the Fiscal Service staff for projecting, planning, and controlling costs.

You are not engaged in the systematic analyses and studies with the intended purpose and impact found at Level 5-3. The GS-525 PCS recognizes that Level 5-3 is creditable to a limited number of accounting technician position. Factor level description 5-3 states: "A few accounting technician's duties will be found at this level." Benchmark 7-02 clarifies the appropriate crediting of Level 5-3. It illustrates a position engaged in accounting *system* maintenance and control in a large, centralized program serving 35-40 physically dispersed activities. In addition to assuring transaction accuracy and integrity, the position is responsible for conducting special reviews on system problems, and recommending changes in procedures to prevent those problems from recurring. These functions are vested in [the appellant's immediate supervisor's] position. Therefore, this factor is credited at Level 5-2 (75 points).

### Summary

In summary, we have evaluated your position as follows:

Factor 1 - Level 1-3	=	350 points
Factor 2 - Level 2-3	=	275 points
Factor 3 - Level 3-2	=	125 points
Factor 4 - Level 4-2	=	75 points
Factor 5 - Level 5-2	=	75 points
Factor 6 - Level 6-2	=	25 points
Factor 7 - Level 7-2	=	50 points
Factor 8 - Level 8-1	=	5 points
Factor 9 - Level 9-1	=	5 points

Total	=	985 points
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A total of 985 points falls within the GS-5 grade level point range of 855-1100 points on the Grade Conversion Table in the PCS.

Although you have not challenged the evaluation of your voucher examining work, classification mixed grade and mixed series practices and principles require that we evaluate your position in its entirety. The record indicates [the appellant's second line supervisor] writing in support of your appeal, disagreed with the VA appeal decision crediting of Factor

Levels 1-3, 3-2, 4-2, and 5-2. He did not disagree with the crediting of Levels 2-3, 6-2, 7-2, 8-1, and 9-1. We have reviewed carefully the levels assigned, found Levels 6-2, 7-2, 8-1, and 9-1 to be appropriate, and have so credited your position. Accordingly, our appeal analysis focuses on the evaluation of the remaining factors.

### **Factor 1. Knowledge Required by the Position**

At Level 1-4 (550 points), in addition to the next lower level, work requires knowledge of an extensive body of regulations, rules procedures, and practices to complete voucher examining assignments having a wide variety of complicating conditions. These knowledges are used in examining vouchers with complicated characteristics as described below:

Examining very complicated vouchers for payment for purchases under long-range, formal, nonstandard, written contracts, e.g., contracts are not fully standardized in agency supply and purchasing regulations, nor repetitively encountered, for any type function when independent consideration and resolution of *all* of the following complicating factors are present: (1) progress payments; (2) reservation of funds; (3) distribution of the expenditure over a number of appropriations; (4) numerous change orders to the contracts; (5) maintenance of very complex records concerning the transaction; (6) recurring requirements for the reconstruction of most transactions that have occurred since the effected contract and control sheets were established; and, (7) performing closeout study and computations for final payment figures; or

Processing transactions primarily based on statutes or basic law and which consider a combination of a number of factors and development of information from sources not normally available to voucher examiners when (1) the factors and the combination of factors considered vary from one transaction to another, (examples of factors which in *combination* might require application of this level of consideration includes more than one payee, tax exemption questions, assignee releases, deductions because of default on time limits, delivery or transportation costs, etc., substitution of material, several methods of payment, and reimbursement of financing) *and* (2) when the regulatory requirements have a host of clauses, exceptions and other criteria which are not otherwise codified or summarized and the voucher examiner must independently apply them. Such vouchers might be found in work relating to procurement, transportation, inspection, storage, insurance, sale, import, and export of major but tightly regulated commodity items such as nuclear materials; and/or

Examining a variety of vouchers which utilize the breadth of knowledge of *at least two* different classes, e.g., commercial account vouchers and permanent



change of station vouchers with the sale and purchase of residence; manufacture and loan vouchers; manufacture and grant vouchers; research and development and construction vouchers; contract purchase and permanent change of station travel with sale of residence vouchers; supplies and real estate vouchers; or comparable combinations. Voucher examiners processing vouchers from two or more distinctly different classes normally encounter *with each class* a full range of processing problems; i.e., the need to cross reference rules on allowability or entitlement; i.e., the need to acquire missing documentation or justify reliance on substitute documentation, etc., *and* encounter *with each class* problems described in the preceding paragraphs.

You deal with the range of classes of vouchers typical of Level 1-4, but these vouchers do not routinely have the complicating characteristics required for evaluation at that level. Typical of the first illustration are vouchers for extensive, long-range construction projects impacted by numerous, significant change orders, or the purchases of major weapons systems that involve the advance payment of funds before the beginning of work and as progress payments before the actual completion of work, use a variety of different sources of funds, and require the recurring reconstruction of transaction for the purposes discussed within the illustration. As discussed previously in this decision, your role in processing construction and repair vouchers is limited. In addition, the record does not support the conclusion that projects of this scope and complexity are a regular and recurring situation at the VAMC, or that these functions occupy a sufficient portion of your work time to impact the grade level worth of your position. You do not deal with the extensive research and development vouchers, e.g., complex, long term research studies accomplished under contract at institutions or higher learning. The record indicates you do not deal with the full range of complicating issues described in the second illustration, nor do you process vouchers based primarily on statute or basic law. Published Federal Travel Regulations and other regulations, policies, and handbooks are available and cover fully the allowability and entitlement issues with which you deal. Your work assignment does entail dealing with two or more distinctly different classes of vouchers, including construction, permanent changes of station travel vouchers with sales and purchase of residence, and supplies. The issues with which you deal in processing these vouchers, however, do not entail the full range of processing problems within each class routinely encountered at Level 1-4. For example, you indicated that original documentation must be presented in support of all vouchers and, based on the types of vouchers processed, the documentation is clear cut. You do not justify reliance on substitute documentation, nor do you need to routinely cross reference complex rules on allowability or entitlement. [The appellant's immediate supervisor's] role in dealing with construction contracts limits your role in processing that class of vouchers.

As discussed previously in this decision, the grade level of a position is controlled by work performed 25 percent or more of the work time. Your complicated travel and other vouchers

occupy a limited portion of your work time and may not control either the application of the GS-540 PCS to your voucher examining work or the classification of your position as a whole. Therefore, this factor is credited at Level 1-3 (350 points).

### **Factor 2. Supervisory Controls**

Although this factor is not in dispute, we find Level 2-3 (275 points) is not creditable to your position. The GS-540 PCS does not include Level 2-3. The OPM occupational study of voucher examining found that work, while performed independently, typically does not entail the exercise of judgment and initiative required for the crediting of Level 2-3. This classification concept is discussed in the Classifier's Handbook that states:

The nature and extent of review of positions range from close and detailed, to spot check, to general review. Note that it is not just the degree of independence that is evaluated, but also the degree to which the nature of the work allows the employee to make decisions and commitments and to exercise judgment. For example, many clerical employees perform their work with considerable independence and receive very general review. This work is evaluated, however, at the lower levels of this factor [Factor 2] because there is limited opportunity to exercise judgment and initiative.

GS-540 work, while performed independently, is accomplished by the stringent application of established procedures. As at Level 2-2 (125 points) in the GS-540 PCS, you independently manage your workload to insure timely payment of vouchers to meet the requirements of the Prompt Payment Act; reference and apply manuals and guides; disallow charges based on criteria in your guidelines; and, resolve factual deficiencies by contacting responsible parties for additional information. As at Level 2-2, you refer errors of a substantive nature, e.g., acceptability of goods and services, to other VAMC employees who have authority to settle those issues, e.g., [the appellant's immediate supervisor's] intensive involvement on major construction contracts. Therefore, this factor meets, but does not exceed Level 2-2 (125 points), the highest level described in the PCS.

### **Factor 3. Guidelines**

As discussed previously, individual jobs in different occupations vary in the specificity, applicability and availability of the guidelines for performance of assignments. Consequently, the constraints and judgmental demands placed upon employees also vary. For example, the existence of specific instructions, procedures, and policies may limit the opportunity of the employee to make or recommend decisions or actions. However, in the absence of procedures or under broadly stated objectives, employees in some occupations may use considerable judgment in researching literature and development new methods.

At Level 3-2 (125 points), procedures for doing work, usually a considerable number, are established and a number of specific guidelines are available. In addition to those used at Level 3-1, the guides may range in type from complex, standardized, codified regulations to contracts and precedent cases. The number, similarity, and overlapping nature of guidelines, contracts, and special statutes, and the variety of vouchers processed require using judgment in locating and selecting the most appropriate guidelines, references, and procedures for application. The voucher examiner may search for methods to locate information after initially following recommended procedures with no positive results; or exercise care to select the controlling guideline when the date of the action must be compatible with often changing criteria such as a cost of living index; or being sure to apply the exception to a general rule if appropriate; or making minor deviations to adapt the guidelines in specific cases, e.g., approving clearance of substituted items that are not specifically authorized in the contract instructions, or contract amendment, rather than rejecting the voucher as not meeting requirements; or, due to special circumstances, seeking out authorization for using receipts which would otherwise not be acceptable. At this level, the employee also may determine which of several established alternatives to use. Situations in that existing guidelines cannot be applied to significant proposed deviations from the guidelines, e.g., approving a voucher that does not have a required receipt or authorized alternative to the receipt, or approving a travel expense not authorized in travel orders or otherwise cleared in a manner permitted by guidelines are referred to the supervisor, Comptroller General, or others for approval or additional clearance before the authorization for payment.

In contrast, at Level 3-3 (275 points) established guidelines are available, including case law and similar precedents, but do not completely cover the situations encountered so that the voucher examiner must determine the intent of the available guides rather than only finding and applying the guide. Examples of assignments at this level include: (1) searching for irregular background documents and referencing nonstandard guides, e.g., outdated or superseded Comptroller General decisions, to resolve exceptions, appeals, doubtful vouchers and special inquiries concerning vouchers invoices, or transactions, preparing special correspondence and special reports, complete with citations to and explanation of controlling rules, that justify or explain the action; (2) making independent studies and advisory examinations that typically result in issuing special reports of most doubtful vouchers, invoices, or transactions when study, examination, and special reporting result from irregular situations such as: the need to explain the rationale for supporting papers when creating an agency position for justifying the use of alternative, nonrecurring, and normally unacceptable documentation; or the need to prove intent to defraud by compiling and explaining the relevance of various kinds of date; or because very unusual procedures were used as a result of an emergency that existed at the time the goods or services were provided; (3) examining vouchers with highly unusual documentation or which require making evaluative decisions on the validity or permissibility of the documentation considering both its applicability to the issue and the characteristics and quality of the source, because regulations and instructions specify only the purpose, general

nature and requirement for the presence of documentation or receipts, but do not specify the exact nature, types, kinds, and acceptable sources; and/or, (4) recommending procedural and guidelines changes as well as the application of present guidelines, e.g., independently extending the conclusion reached in a Comptroller General decision regarding an expense in a different situation, basing the determination upon an independent finding of likeness between the two situations so that the general intent of a principle applies.

You work within the established applicable guidelines and procedures found at Level 3-2 due to the wide variety of classes of voucher that you process. Specific processes pertain to dealing with each type of voucher, including required documentation. For example, monthly charges for utilities, trash removal, elevator services, and similar matters are clearly linked to specific contracts, and these invoices are processed by using well-established procedures. As at Level 3-2, you routinely deal with substitutions authorized by certifying officials, assure that vouchers are processed according to changing criteria, e.g., changing per diem, mileage, and contract change order allowances. You refer the types of issues discussed at Level 3-2 to the Chief, Fiscal Service for resolution. Our fact-finding revealed that the interpretive demands found at Level 3-3 are not present in your position. You do not routinely work with Comptroller General decisions in the manner described at that level, nor do you routinely deal with formal exceptions, appeals, or equivalent analytical issues supportive of Level 3-3. Accordingly, this factor is credited at Level 3-2 (125 points).

#### **Factor 4. Complexity**

At Level 4-2 (75 points), work consists, after initial screening, of referencing comprehensive controlling rules, standards, regulations, formulas, principles or formalized guides to insure allowability of the charge and/or entitlement to the expense. In addition, the voucher examiner performs a combination of related processing or procedural duties. Some tasks or steps related to these duties may include: filing, composing correspondence related to the voucher; briefing pay provisions of contracts and establishing appropriate running balance journals; computing withholding tax and preparing W-2 forms; referencing guides manuals or other formalized instructions to establish allowability of expenses or procedures, or to respond to inquiries searching alphabetic or numeric records of paid bills such as those found in many voucher examining units; handling inquiries and asking for information by letter, phone, and in person; preparing various lists such as daily, weekly or monthly interest and extending the figures; responding to GAO requests for additional data; using lists to place the proper accounting codes on vouchers or expenses; maintaining running balance journals; or combination of other equivalent clerical steps.

The vouchers vary in type, in method of examining from one assignment to the next, and/or in conditions such as factual content or problems encountered, and require the voucher examiner recognize and choose a course of action from the various alternatives available. For example,

in deciding what needs to be done the voucher examiner is required to discern and make choices concerning proper procedures and methods, and to resolve problems. At this level, voucher examiners identify variations and (within a broad frame of acceptable methods) choose a course of action.

Variation in the work process or action to be taken results from such things as responding to or determining: (1) the source of needed additional documentation or information; (2) the place to forward vouchers with special or irresolvable problems; (3) the type of basis of payment such as with payments involving reservation of funds, liquidating damage clauses, partial or progress payments, advance payments or closeout payments; (4) the variety of kinds of vouchers examined when the procedures, entitlement, or basis of payment varies from one type to another; (5) variety of kinds of goods and services when they have different prices based on different documents in the same bill package; (6) special problems related to documentation, guideline application, etc.; or, (7) other differences of a comparable factual nature.

In contrast, at Level 4-3 (150 points) assignments include various duties involving different and unrelated processes and methods such as may occur when the employee completes regularly and with reasonable frequency a variety of distinctly different types of vouchers. Vouchers regularly processed may include contract purchases for equipment and supplies, construction contracts, service contracts, transportation claims, travel vouchers (temporary duty, permanent change in station), consultant services, etc. The decisions regarding what needs to be done depend on a wide variety of issues, for example: upon the variability of contract issues (sufficiency or restrictiveness of specifications, propriety of awards to other than the lowest bidder, etc.); the different bases (contractual, factual nonperformance, lack of documentation, formulas, etc.) by which payment can be allowed or disallowed; the variety of types of records maintained; the variety of types of documentation required; etc., and the chosen course of action may have to be selected from many alternatives. The voucher examiner identifies the significant characteristics and differences of each assignment to identify and resolve differing, complicating situations arising in the many problems encountered.

Although you deal with a variety of distinctly different vouchers, the issues with which you must deal closely match those found at Level 4-2. Our fact-finding revealed the complicating issues encountered approaching Level 4-3 are referred to higher graded employees in the Fiscal Service as discussed previously in this decision. The vouchers you process independently must be handled according to well-established guidelines, and require you to resolve the factual issues typical of work found at Level 4-2, e.g., processing vouchers with pay conditions including partial payments, large numbers of varied supporting documentation, and contract changes. As at Level 4-2, you establish control files on new contracts, update the files as vouchers are approved, handle questions as they arise, and compute contract closeouts as required. Accordingly, this factor is credited at Level 4-2 (125 points).

### **Factor 5. Scope and Effect**

At Level 5-2 (75 points), the highest level described in the GS-540 PCS, the employee is responsible for executing rules, regulations or procedures by: (1) determining the accuracy of the vouchers examined; (2) determining whether the vouchers examined are complete as to supporting papers and all pertinent facts; (3) selecting and correctly applying material in their guidelines; (4) selecting possible sources for, and obtaining necessary information; (5) determining whether or not the vouchers examined are proper for forwarding for certification; and (6) composing the necessary correspondence, explanations, etc., required when vouchers are not proper for forwarding for certification. After processing is completed, the voucher is sent to disbursing. The voucher examiner's work product affects the timeliness, accuracy and acceptability of the payment service, accounting function, or other comparable process or service. The work comprises one part of the payment process and insures the proper payment is made for products produced or services rendered.

Your work closely matches Level 5-2. As at that level, you determine voucher accuracy, completeness of supporting documentation, obtain correcting and supporting information as required, forward acceptable vouchers for certification after applying examining guidelines and procedures, and prepare the voucher for payment. This work affects the timeliness, accuracy and acceptability of the payment service, e.g., meeting Prompt Payment Act requirements, and the accuracy of accounting and other fiscal functions. Accordingly, this factor is credited at Level 5-2 (75 points).

### **Summary**

In summary, we have evaluated your position as follows:

Factor 1 - Level 1-3	=	350 points
Factor 2 - Level 2-2	=	125 points
Factor 3 - Level 3-2	=	125 points
Factor 4 - Level 4-2	=	75 points
Factor 5 - Level 5-2	=	75 points
Factor 6 - Level 6-2	=	25 points
Factor 7 - Level 7-2	=	50 points
Factor 8 - Level 8-1	=	5 points
Factor 9 - Level 9-1	=	5 points
Total		<hr/> 835 points

A total of 835 points falls within the GS-4 grade level point range of 655-850 points on the Grade Conversion Table in the GS-540 PCS.

Based on the above analysis, it is our decision that your position is classified properly as Accounting Technician, GS-525-5. Under the provisions of the Classification Law, the Office of Personnel Management has the responsibility to determine whether positions are placed properly in classes and grades in conformance and consistent with published PCS's. When misclassifications are found, we have no choice but to direct corrective action. Such actions are not directed arbitrarily, and do not reflect on the employee's ability, qualifications, or quality of work.

This decision constitutes a classification certificate under the authority of section 5112(b) of title 5, United States Code. This certificate is mandatory and binding on all administrative, certifying, payroll, disbursing and accounting officials of the Government. In accordance with 5 CFR 511.702, it must be implemented no later than the beginning of the sixth pay period following the date of this decision. The servicing personnel office must submit a compliance report containing copies of the action taken with respect to you, e.g., SF 50. The compliance report must be submitted to this office no later than 30 days following the effective date of the SF 50. You may contact your servicing personnel office for information about the implementation of this decision.

By copy of this decision, we also are directing your servicing personnel office to correct the PD to reflect the actual duties and responsibilities assigned to your position as determined in this decision. Documentation of this must be submitted as part of the compliance report directed above.

Please be assured that this decision is not intended to reflect on your ability, qualifications, or the quality of your performance. Rather, it reflects our evaluation of your position based on comparison with the controlling position classification standards.

Sincerely,

/s/ 4/25/97

[classification appeals officer]  
Classification Appeals Officer

cc:

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