

Classification Appeal Decision

issued by

U.S. Department of Interior
Washington, D.C. 20240

Appellant:

[REDACTED]

Position:

Financial Management Specialist, GS-501-11

Organization:

U. S. Department of the Interior
Office of Aircraft Services
Alaska Regional Office
[REDACTED]

Decision:

Financial Management Specialist, GS-501-11

Carolyn Cohen

Carolyn Cohen
Director of Personnel Policy

JUL 28 1998

Date

Copy of Decision Transmitted to:

Chief, Human Resources Office
Office of Aircraft Services
Boise, Idaho

INTRODUCTION

In a letter to the Director, Office of Aircraft Services (OAS) on February 18, 1998, [REDACTED] requested that her position be directed to the Department for a classification appeal decision. [REDACTED] is currently employed as a Financial Management Specialist, GS-501-11, in the OAS, Alaska Regional Office, [REDACTED] believes her position should be classified at least at the GS-12 level.

[REDACTED] position was reviewed by the OAS local servicing personnel office in December 1997. In its review of the position OAS determined that the title and series of the position should be changed from Business Management Officer, GS-301 to Financial Management Specialist, GS-501 but that the current classification of the position at the grade GS-11 was appropriate.

[REDACTED] agrees with the determination that the position is more appropriately assigned to the Financial Administration and Program Series, GS-501. She disagrees however with the grade level determination made by the servicing personnel office and believes the appealed position is at least equivalent to the GS-12 level. [REDACTED] believes that her position is equivalent to a Supervisory Financial Management Specialist, GS-501-13 position located in Aircraft Services Headquarters, and a Budget and Finance Officer, GS-501-13 position located in Region 7 of the Fish and Wildlife Service. The appellant did not submit copies of these position descriptions to confirm her statement. Nevertheless, the classification appeals process dictates that comparison of current duties and responsibilities to appropriate classification standards, not to other positions, is the exclusive method for classifying positions. Therefore, the referenced positions have no bearing on this decision.

Our decision is presented below. This is the final administrative decision within the Department of Interior.

SOURCES OF INFORMATION

The decision was based on information from the following sources:

- The appellant's letter of appeal and attachments.
- The material submitted by the Chief, Human Resources, Aircraft Services Idaho Office, including the appellant's current position description, position evaluation report, organizational chart, functional statement, SF-50 (Notification of Personnel Action), current performance plans, and the position description for the position held by the appellant's supervisor.
- Telephone interviews with the appellant and her supervisor, [REDACTED] on July 9, 1998.

REFERENCES

- Financial Administration and Program Series, GS-501, TS-62, dated April 1982
- Budget Analysis Series, GS-560, TS-53, dated July 1981
- Miscellaneous Administration and Program Series, GS-301, TS-34, dated January 1979
- The Introduction to Position Classification Standards, TS-107, dated August 1991
- The Classifier's Handbook, TS-107, dated August 1991

POSITION INFORMATION

The appellant is assigned to the [REDACTED] Office of Aircraft Services, Alaska Regional Office. This organization provides aviation services including acquisition management, administrative support, aircraft accident prevention, aircraft inspections, pilot flight checks, user and pilot training, flight coordination, fleet management, flight services, and maintenance of agency aircrafts within the region.

The appellant's position was established in 1995 as a Business Management Officer to provide financial management and administrative support to the Alaska Regional Office. Currently the appellant is responsible for providing financial management support in the formulation, implementation, and execution of the Alaska Regional Office budget for a staff of approximately 30 employees within four divisions. [REDACTED] is responsible for monitoring the use and rate of expenditures of budgeted funds and for implementing procedures for managing financial aspects of the organization's program and service functions. The appellant performs analysis of budget requests and prepares financial reports for managers on overall financial status, expenses, and obligations; analyzes budget implications of changes to program direction; directs the formulation of the Alaska Regional Office annual operating plans and develops and formulates the budget for coming year operations; writes and justifies funding requests; and recommends procedures to implement budgetary processes required by headquarters. The appellant has approval authority on financial expenditures. In addition, the incumbent provides guidance in setting fleet rates, performs time sheets reviews, manages the Regional Financial Management Control System, and represents the Alaska Regional Director in meetings concerning financial matters.

SERIES AND TITLE DETERMINATION

Series

This position performs a mix of duties related to the financial management of the Alaska Regional Office financial program and requires budgeting, financial management, and accounting knowledge and skills. Guidance concerning series determination when a position performs a mix of duties and responsibilities is provided in two Office of Personnel Management (OPM) publications *The Introduction to the Position Classification Standards* and *The Classifier's Handbook*. According to these references, the series of a position is determined after considering the principal duties and responsibilities of the position, the highest level of work

performed, sources of recruitment, and the paramount qualifications requirements to perform the work. These factors are to be taken together, since no single one necessarily will result in the most logical decision. Further, management's reason and intent for establishing a position is a positive indicator as to the appropriate series for a position.

This position was established to manage the financial functions of the organization. The appellant's position relates primarily to the provision of financial management and administrative support functions. Such work is covered by the Financial Administration and Program Series, GS-501. This series covers positions with responsibility for analyzing, managing, supervising, or performing nonprofessional, two-grade interval work of a fiscal, financial management, accounting, or budgetary nature which cannot be classified to another more specific series.

Title

The Financial Administration and Program Series, GS-501 position classification standard does not specify titles for positions classified to the series, but instructs users to follow guidance in *The Introduction to the Position Classification Standards*. Accordingly, the title **Financial Management Specialist** was constructed and is appropriate.

GRADE/FACTOR LEVEL EVALUATION

The Financial Administration and Program Series, GS-501 position classification standard does not provide specific grade level criteria. The standard instructs those individual positions classified to this series be evaluated by reference to an appropriate multiseries guide or, standards in the Accounting and Budget Group, GS-500 that involves analogous knowledge and skills. The position is evaluated by reference to the Budget Analysis Series, GS-560.

The Budget Analysis Series, GS-560 is written in the Factor Evaluation System (FES) format, under which factor levels and accompanying point values are assigned for each of the nine factors. For a position to warrant a given point value, it must fully meet the overall intent of the factor level description. If the position fails in any significant aspect to meet a particular factor level description, the point value for the next lower factor level must be assigned. The results of applying the standard are shown below.

Factor 1, Knowledge Required by the Position

This factor measures the nature and extent of information or facts that an employee must understand in order to do the work and the skills needed to apply that knowledge.

The appellant's position exceeds Factor Level 1-6 which requires a good knowledge of the commonly used budgetary methods, practices, procedures, regulations, precedents, policies, and other guides of the employing office which specifically apply to the assigned budget and phase of

the budget process. Knowledge at this level permits the independent performance of routine, continuing assignments for appropriated funds and commercially funded activities. At this level, the employee has a good practical knowledge of the missions, functions, goals, objectives, work processes, and sources of funding of assigned budget activities in order to relate needs and accomplishments of serviced activities to anticipated and actual dollar figures in the budget. Included at this level is a knowledge of sources of factual information about the programs and finances of the assigned area of the budget found in accounting and financial reports, payroll records, or inventory and sales data. Historical data about the organization is used in forecasting the annual funding needs.

At Factor Level 1-7, positions require a detailed, intensive knowledge of: the budgetary policies, precedents, goals, objectives, regulations, and guidelines of the department and the employing office; the sources, types, and methods of funding for assigned organizations and programs; and budgetary and financial relationships between the assigned budget and budgets and programs of other agency components. This level requires knowledge and skill in the application of methods and techniques for analyzing and evaluating the effects of changes in program plans and funding on the accomplishment of the organization's budget and program milestones. Skill is required in analyzing budgetary relationships and developing recommendations for budgetary action such as reprogramming funds among object classes or requesting allotments under conditions of time pressure and uncertainty due to short and rapidly changing program and budgetary deadlines and objectives; lack of predictive data; and changing guidelines for the work.

The work of the appellant's position is fully equivalent to Factor Level 1-7. The appellant's position requires a comprehensive knowledge of the governing budgetary policies, procedures, and regulations issued by the Department and the Office of Aircraft Services to make budget forecasts, estimates, and submissions that conform to Regional Office Headquarters requirements and financial objectives. The appellant's knowledge and analytical reasoning must be sufficient to identify, analyze, and resolve a range of budgetary problems involving development of alternative methods of funding; to formulate budget estimates for program funding requirements that change; to develop and administer budget execution plans; and to determine whether budget requests for funds and expenditures are proper and necessary.

The knowledge required by the appellant's position does not meet Factor Level 1-8. This level requires a mastery of the concepts, principles, practices, laws, and regulations which apply to budgeting for substantive national programs and services. Employees with this level of knowledge typically serve as advisors and consultants to top management of the employing agency on the Federal budget process. It requires comprehensive and detailed knowledge of the process through which budgets are developed, transmitted, presented, examined by OMB and reviewed by Congress, and how budgetary and program legislation is enacted by Congress.

Level 1-7

1250 Points

Factor 2, Supervisory Controls

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

The appellant's position exceeds Factor Level 2-3, where work assignments involve continuing responsibility for specific areas of the budget and/or organizational components and functions. Assignments are usually accompanied by supervisory instructions concerning budget and program priorities, objectives, and deadlines. At this level the employee is responsible for independently planning and carrying out information gathering and analysis activities involving application of standardized policies and regulations and currently used methods and practices of budgeting. The employee uses judgment in resolving commonly encountered work problems and the supervisor provides guidance on applying new or revised budget policies and regulations. Recommendations and decisions which change the amounts of funds allocated and the purpose for which funds in approved budgets are used, require the prior approval of the supervisor. The work is reviewed for compliance with budget policies and requirements.

At Factor Level 2-4, the supervisor establishes the overall budgetary objectives and policies of the organization, and indicates the sources and types of funding available to achieve the stated objectives. Within this framework the employee and the supervisor develop and plan together the internal organizational deadlines, conduct of long-range reports, and areas of emphasis for the work. At this level the employee is responsible for independently planning, performing, coordinating, and scheduling the budgetary financing for programs and activities of a substantive nature; resolving and interpreting ambiguous and conflicting budgetary policies and regulations; reconciling budgetary and program objectives; and assessing the long-term effects of new or revised legislation on the budget and programs of the employing agency. Some employees at this level are authorized to make recommendations and commitments to management involving the allocation and distribution of funds in approved budgets, consistent with governing legal and regulatory guidelines and policy objectives, without prior approval by the supervisor. The employee develops strategies for presenting budgetary recommendations and requests to management and fund-granting authorities; assesses the accuracy and reliability of budget forecasts; and monitors the effectiveness of controls over the use of funds. The employee is responsible for informing the supervisor of budgetary issues with potentially controversial and far-reaching implications. The work is reviewed for compatibility with organizational goals, guidelines, and effectiveness in achieving intended budgetary and program objectives.

The work of the appellant's position is comparable to Factor Level 2-4. On a day-to-day basis the appellant has long-term responsibility for independently performing budget and financial management functions. Working under the general guidance of the Alaska Regional Director the appellant exercises considerable independence, working with the supervisor to establish deadlines, priorities and objectives. The appellant performs analysis of budget requests and prepares detailed reports for managers on overall financial status, expenses, and obligations; analyzes budget implications of changes to program direction; directs the formulation of the Alaska Regional

Office annual operating plans and develops and formulates the budget for coming year operations. Completed work is usually reviewed for effectiveness in meeting budgetary goals and objectives.

This position does meet Factor level 2-5. This kind and level of supervisory control is typically exercised over an employee who is responsible for and expert in, all phases and methods of budgeting for a substantive nationwide program administered by the employing agency. This level applies to those budget positions assigned continuing, independent responsibility for the total budgetary affairs of an entire Federal agency with substantive nationwide missions and programs.

Level 2-4

450 points

Factor 3, Guidelines

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

At Factor Level 3-2 guidelines include procedural instructions for doing the work that have been established by the employing agency and are readily available to the employee. Guidelines at this level are a wide variety of procedural and administrative issuances. Adaptation of, or deviations from guidelines are limited to matters of style and format. Situations not covered are referred to the supervisor.

At Factor Level 3-3 guidelines consist of budgetary policies, precedents, and regulations and substantive program goals, but they are not completely applicable to specific budgetary situations encountered. At this level, judgment is applied in interpreting and applying a large number of program and budgetary regulations and policies in analyzing budget estimates and annual work plans for programs. The employee independently resolves gaps in specificity or conflicts in guidelines in accordance with budget and programs objectives.

The appellant's position is comparable to the requirements at Factor Level 3-3. Guidelines covering the appellant's work include applicable budgetary laws, regulations and policies established by the Department, OAS Headquarters, and Alaska Regional Office Director that cover broad aspects of the work but do not always directly apply to specific situations. The appellant must use judgment in interpreting and applying the guidelines to assigned budgetary functions.

The appellant's position does not meet the criteria at Factor Level 3-4 where guidelines consist of broad program guidance such as legislation and departmental regulations that provide a general framework but little specific guidance. At this level the employee exercises initiative and resourcefulness in interpreting guidelines and developing improved methods, criteria, or policies. The appellant's position does not have this authority which rests with higher levels within the agency.

Level 3-3

275 points

Factor 4, Complexity

This factor covers the nature, number, variety, and intricacy of tasks, steps, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work.

At Factor Level 4-3 assignments involve performing varied financial management and budgetary duties which require the application of a series of different and unrelated methods, practices, and techniques of budgeting. At this level organizations, activities, and accounted budgeted for are relatively stable from one year to the next. Funding the employee is responsible for is from readily identifiable sources. Recommendations concerning the approval/disapproval of requests for allotment of funds or actions involving the commitment of funds available in approved budgets are based on factual consideration. The appellant's position exceeds this level for complexity.

At Factor Level 4-4 the nature of the work involves a wide variety of analytical and technical budget administrative functions for programs and activities which are funded through separate sources; programs budgeted for are financed through a combination of appropriated fund and revolving fund accounts; programs and funding are unstable and subject to change which necessitates adjustments to budget estimates and rebudgeting during the fiscal year. At this level the employee conducts research, identifies and analyzes trends in the use of funds and recommends adjustments in program spending which may require rescheduling workloads. The employee assists program managers in interpreting the impact of, and planning of multi-year budgetary and program changes. The employee uses cost-benefit analysis, zero base budgeting, and other analytical techniques to predict the effects of budgetary and/or program changes in evaluating conflicting budgetary data. The work is complicated by the presence of conflicting program and budgetary data. In addition to regular cyclical deadlines, there are unpredictable short-term deadlines which vary according to changes in budgetary objectives, available funding, and program goals and workload.

The appellant's position is comparable to the requirements at Factor Level 4-4. The appellant's position involves performing the full range of budgetary and financial management assignments. The appellant advises managers on the preparation of budget estimates, justification statements, and budget execution plans for programs within the Alaska Regional Office. She compiles cost figures used in forecasting funding needs and monitors rates of obligation and expenditure of funds in the annual budget. The appellant prepares numerous unrelated budgetary documents and reports required in connection with the Alaska Regional Office budget program. She provides advice and recommendations to Alaska Regional Office managers on such matters as the distribution of allotments and the availability of funds for program purposes. The work involves consideration of methods for obtaining and distributing funds, proposed uses of requested funds, cyclical time frames and deadlines, and alternative methods for accomplishing program objectives. The appellant determines the cost-effectiveness of funding requests through review of budget and accounting transactions. The Alaska Regional Office has several levels of distribution and

appropriated fund accounts. The appellant makes decisions and recommendations on program and budgetary objectives.

The appellant's position does not meet the requirements of Factor Level 4-5. At that level the work involves assignments characterized by the selection and use of many different and unrelated analytical techniques in the formulation, presentation, and execution of multi-year budget forecasts and requests to cover substantive agency programs with widely varying needs, goals, objectives, work processes and timetables. Analytical methods regularly used include: planning-programming budgeting, program evaluation review techniques, and management by objectives. The employee makes recommendations concerning changes in funding and budget plans which require corresponding changes in substantive programs. This level includes budget work involving the most difficult funds control activities associated with multi-year procurement of major systems, construction projects, law enforcement activities and delivery of payments and benefits to the public. Employees at this level adapt budgetary policies, analytical methods, and regulatory procedures for use by subordinate echelons and field offices. These elements are not present in the appellant's position. The appellant's position is primarily concerned with Alaska Regional Office financial management functions and does not meet the intent of this level.

Level 4-4

225 points

Factor 5, Scope and Effect

This factor measures the relationship between the nature of the work, i.e., the purpose, breadth, and depth of the assignment, and the effect of the work both within and outside the organization.

At Factor Level 5-2 the work involves the application of specific well established rules, regulations and procedures of budgeting to a segment of formulation or execution of the annual budget for assigned accounts, organizational components, and/or support activities. Typically, the organizational components budgeted for are at the lowest operating level of the employing organization in field or headquarters locations. The work done at this level improves and facilitates the delivery of budgetary and administrative services. The appellant's position exceeds this level.

At Factor Level 5-3, the purpose of the work is to apply a wide range of standardized, widely-accepted budgetary regulations, practices, and procedures to one or more phases of the budget process for assigned organizations, object classes, locally-based substantive programs or support activities. Organizations budgeted for are subdivided into branches, sections, or units in field or headquarters locations. The work performed affects the accuracy of budget forecasts and services rendered affect salaries and expenses, equipment, maintenance services, and similar administrative and support activities in the funded organization. Budgeting is also performed in support of substantive missions, functions, and operations of locally based segments of activities characteristic of Factor Level 5-4 which are engaged in widespread substantive program

operations at the lowest operating level in the agency.

The appellant's work meets the requirements at Factor Level 5-3. The purpose of the appellant's position is to provide financial management support advice and services to Alaska Regional Office managers on obtaining and effectively using funds. The work involves determining the cost effectiveness of the Regional Office's missions and objectives.

This position does not meet the criteria at Factor Level 5-4. The purpose of the work at this level is to formulate and monitor the execution of long-range detailed budget forecasts and plans to fund the implementation of substantive programs and projects for the employing agency. The work involves establishing financial and budgetary goals, timetables, and other criteria against which the relative costs and benefits of program achievements can be measured and assessing the cost-effectiveness in meeting these goals. Employees responsible for programs of this scope make recommendations on ways to improve utilization of funds which result in cost savings and effective accomplishment of mission and program objectives. Recommendations and technical interpretations affect the amount and availability of funds for the conduct of major substantive or administrative programs and services, e.g., development of strategic weapons which are part of larger systems; delivery of health services to the public, etc. Programs budgeted for cut across component lines within the agency and may affect the budget of other Federal agencies. The intent of this level is beyond the scope and impact of the appellant's position.

Level 5-3

150 points

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

These factors include face-to-face and telephone contacts with persons not in the supervisory chain. Only those contacts that are essential for successful performance of the work and that has a demonstrable impact on the difficulty and responsibility of the work performed are credited. The two factors are arranged in a matrix, with the total points credited dependent on the combination of the levels assigned.

This position exceeds Factor Level 6-2 where the contacts are with co-workers within the employing agency.

At level Factor Level 6-3, typical contacts are with agency employees, employees of other government agencies and the public including contractors and their representative in moderately unstructured settings. The purpose and extent of each contact are different, and the role and authority of each party are identified and developed during the course of the contact.

This is similar to the level of the appellant's contacts. Her regular contacts include agency employees, employees in other agencies including State and local governments, and representatives of the aviation industry. Contacts take place in a moderately unstructured setting.

The position does not meet the criteria at Factor Level 6-4. At this level contacts are with high ranking officials outside the agency at national and international levels in highly unstructured settings.

The appellant's position exceeds the purpose of contacts at Factor Level 7-1. At this level the purpose of contacts is to obtain and convey information about the budget and programs of the employing organization.

At Factor Level 7-2 the purpose of contact is to resolve budgetary issues and problems and carry out budgetary transactions to achieve mutually agreed upon financial and program objectives. The appellant's position meets the requirements at this level. The purpose of the appellant's contacts is to plan, coordinate, and advise on financial information and work efforts.

This position does not meet Factor Level 7-3 where the purpose of contacts is to influence and persuade managers and other officials in positions of decision-making authority to follow recommended action consistent with established budget policies, objectives, and regulations. At this level, contacts may involve some resistance due to organizational conflict, competing objectives, and resource problems.

Levels 6/7-3b

110 points

Factor Level 8, Physical Demands

This factor covers the requirements and physical demands placed on the employee by the work assignment.

At Factor Level 8-1, the work may require some physical efforts, such as standing, walking, bending or sitting. There are no special physical demands. The appellant's work does not have any special physical demands.

Level 8-1

5 points

Factor Level 9, Work Environment Level

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.

At Factor Level 9-1, the work is normally performed in an office environment involving everyday risks and discomforts. Normal safety precautions are required. The appellant's work is performed in an office setting.

9-1

5 points

Summary of Factors

<u>Factors</u>	<u>Level</u>	<u>Points</u>
1. Knowledge Required	1-7	1250
2. Supervisory Controls	2-4	450
3. Guidelines	3-3	275
4. Complexity	4-4	225
5. Scope and Effect	5-3	150
6/7. Personal Contacts		
Purpose of Contacts	6/7-3b	110
8. Physical Demands	8-1	5
9. Work Environment	9-1	5
Total		2540

The point total of 2470 falls within the GS-11 point range (2355-2750).

DECISION

The appealed position is properly classified as Financial Management Specialist, GS-501-11.