

**U.S. Office of Personnel Management**  
**Office of Merit Systems Oversight and Effectiveness**  
**Classification Appeals and ELSA Programs**



Atlanta Oversight Division  
75 Spring Street, SW., Room 972  
Atlanta, GA 30303

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

**Appellant:** [Appellant]

**Agency classification:** Financial Clerk (OA)  
GS-503-4

**Organization:** [Department of the Navy]

**OPM decision:** GS-503-4  
Financial Clerk (OA)

**OPM decision number:** C-0503-04-02

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Kathy W. Day  
Classification Appeals Officer  
3/3/99

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Date

As provided in section 511.612 of title 5, Code of Federal Regulations, this decision constitutes a certificate that is mandatory and binding on all administrative, certifying, payroll, disbursing, and accounting officials of the government. The agency is responsible for reviewing its classification decisions for identical, similar, or related positions to ensure consistency with this decision. There is no right of further appeal. This decision is subject to discretionary review only under conditions and time limits specified in the Introduction to the Position Classification Standards, appendix 4, section G (address provided in appendix 4, section H).

**Decision sent to:**

[Appellant]

[Human Resources Service Center]

Mr. Benjamin James  
Director, Plans, Programs, and Diversity  
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Mr. William Duffy  
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## Introduction

On December 28, 1998, the Atlanta Oversight Division, U. S. Office of Personnel Management, accepted an appeal for the position of Financial Clerk (OA), GS-503-4, [organizational location, Department of the Navy]. The appellant is requesting that his position be changed to Financial Technician, GS-503-5.

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

## General issues

The appellant believes that his duties have increased in both number and complexity and warrant an increase in grade. He also believes he should be paid backpay from the date of a previous classification advisory that recommended his position be classified at the GS-5 level.

Comptroller General Decision B-240239, dated October 29, 1990, provides the general rule that an employee is entitled only to the salary of the position to which he or she is actually appointed, regardless of the duties performed. When an employee performs the duties of a higher grade level, no entitlement to the salary of the higher grade exists until such time as the individual is actually promoted. This rule was reaffirmed by the United States Supreme Court in United States v. Testan, 424 U.S. 392, at 406 (1976), where the court stated "... the federal employee is entitled to receive only the salary of the position to which he was appointed, even though he may have performed the duties of another position or claims that he should have been placed in a higher grade."

## Position information

The appellant is assigned to position description number [#]. The appellant, supervisor and agency have certified to the accuracy of the position description.

The appellant is responsible for providing a variety of functions related to managing the administrative workload of his department; performing financial and ration accounting duties related to the department food service and operations budgets; and providing support services for the nutrition clinic's dietitians and patients. The appellant drafts, prepares, and submits correspondence, and administrative and statistical reports for his department; picks up, reviews, routes, and responds to department mail; types correspondence ensuring use of correct format, grammar, punctuation, spelling and capitalization; takes inventories of and orders office supplies and equipment through appropriate sources; maintains complete correspondence and other files; and acts as the receptionist in assisting or directing visitors, answering and screening telephone calls, and making appointments. His accounting responsibilities include maintaining the departmental accounts through the posting of transactions, verification of expenditures, and reconciliation and review of monthly budget reports prepared by the Fiscal Department against departmental source documents. Nutrition clinic support duties include screening patients to determine treatment and priority, and type of appointment

required; maintaining the schedule of dietitians on the clinic's automated system; determining the appropriateness of patient appointments scheduled by outside parties; conducting patient interviews to obtain information for entry into individual medical records and files; compiling statistical data related to inpatient and outpatient morbidity; reviewing outpatient supplement prescriptions and preparing documents for approval; and requisitioning, stocking, and inventorying nutrition supplements and education materials. The appellant also has responsibility for auditing, correcting, and analyzing the Monthly Performance and Reimbursement Analysis report which tracks the department's warehouse inventory, obligations, purchases, etc. He verifies entries in the report against source documents, reconciles and corrects entries where necessary, and advises the Department Head of any trends that are indicated through his analysis.

The appellant works under the general supervision of the Department Head, Nutrition Management Department, who defines overall objectives. He independently plans and carries out recurring tasks and resolves problems on his own initiative, and he establishes deadlines and priorities by reviewing incoming correspondence following established organizational procedures and using an in-depth knowledge of the workflow of the organization. Completed work is reviewed in terms of technical soundness and appropriateness. The methods used to produce routine and recurring work are not subjected to detailed review. The appellant is responsible for researching tasks which present problems and determining the alternatives and options that may resolve the problem. This information is presented to the supervisor who determines the course of action to follow.

### **Series Determination**

The appellant does not contest the series determination.

The appellant's duties are almost equally divided into three major areas: administrative and clerical support for the department, financial accounting and ration accounting, and nutrition clinic support. The position could reasonably be classified in the GS-326 Office Automation Series, the GS-679 Medical Clerical Series, or the GS-503 Financial Clerical and Technician Series. None of the duties are grade-controlling. Since the accounting related duties represent those requiring the most specialized knowledge and, according to the appellant's supervisor, would be the knowledge given primary consideration for recruiting purposes, the Financial Clerical and Technician Series, GS-503, is appropriate.

The Financial Clerical and Technician Series, GS-503, includes positions that involve performing or supervising clerical or technical work in support of accounting, auditing, budgeting, or financial management functions when no other established series in the Accounting and Budget Group, GS-500, is appropriate. The work requires a knowledge of the procedures and techniques involved in carrying out the work of an organization and involves application of procedures and practices within the framework of established guidelines.

### **Title determination**

Titles are not specified for positions classified to this series. The Financial Clerical and Technician Series, GS-503, standard recommends the construction of titles using the title Clerk for positions at grades GS-4 and below, and Technician for positions at grades GS-5 and above. The agency may

determine the title of the position following the guidance in the Introduction to the Position Classification Standards. The parenthetical title Office Automation (*OA*) is added as this position requires a significant knowledge of office automation systems and a fully qualified typist to perform word processing duties.

### **Standard determination**

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

Medical Clerical Series, GS-679, April 1978.

Office Automation Grade Evaluation Guide, November 1990.

### **Grade determination**

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

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

Under FES, positions which significantly exceed the highest factor level or fail to meet the lowest factor level described in a classification standard must be evaluated by reference to the Primary Standard, contained in Appendix 3 of the Introduction to the Position Classification Standards. The Primary Standard is the "standard-for-standards" for FES.

The appellant disagrees with factors 1 and 2. We have reviewed the agency determination for factors 3, 4, 5, 6, 7, 8, and 9 and concur with their findings. Therefore, our evaluation will address only those factors with which the appellant disagrees.

### **Financial Clerical and Technician Series, GS-503:**

#### Factor 1 - Knowledge Required By The Position

This factor measures the nature and extent of information or facts that a worker must understand to do acceptable work (e.g., steps, procedures, practices, rules, policies, theories, principles, and concepts, and the nature and extent of skills needed to apply this knowledge). To be used as a basis for selecting a level under this factor, a knowledge must be required *and* applied. The agency credited Level 1-3. The appellant believes that Level 1-4 should have been credited.

At Level 1-3, the work requires knowledge of a body of standardized regulations, requirements, procedures and operations associated with clerical and technical duties related to the assigned accounting, budget, or financial management support function. Examples of this level of knowledge include knowledge of various steps and procedures required to perform a full range of accounting, budget, or financial management support duties related to recurring or standardized transactions (e.g., auditing cash processing documents for completeness; verifying the availability of funds by account and obligating necessary dollar amounts); knowledge of various accounting, budget, or other financial procedures to support transactions that involve the use of different forms and the application of different procedures (e.g., knowing how to process an action involving multiple documents such as processing the full range of travel related expenses when the sale of a residence as well as personal transportation and some household freight shipments are involved); knowledge of one or more automated databases associated with a specific accounting, budget, or other financial management function sufficient to input a range of standard information or adjustment, understand recurring error reports and take corrective action, and generate a variety of standard reports; and knowledge of the structure and content of accounting, budget, or other financial management related documents (e.g., invoices, reports, travel orders, payroll forms, etc.) to investigate and resolve routine or recurring discrepancies, check documents for adequacy, or perform comparable actions that are covered by established procedures.

At Level 1-4, the work requires in-depth or broad knowledge of a body of accounting, budget, or other financial management regulations, practices, procedures, and policies related to the specific financial management functions. This includes knowledge of a wide variety of interrelated steps, conditions, and procedures or processes required to assemble, review, and maintain complex accounting, budget, or other fiscal transactions (e.g., reconciling accounts in accounting systems involving extensive subdivision of accounts, frequent and varied adjustments to accounts, or extensive balancing and reconciling of detailed summary accounts); or resolving problems in balancing accounts, adjusting discrepancies, developing control records, verifying the accuracy of budgetary data, adjusting dollar amounts of accounts by line item and object class, and preparing reports on the status of funds; knowledge of various accounting, budget, or other financial regulations, laws, and requirements (e.g., related fiscal regulations and applicable schedules, pay and leave rules, administrative rules associated with recording and tracking budgetary transactions, tax laws, entitlement rules, documentation requirements, schedules, deductions, etc.) to ensure compliance and recommend action; and/or knowledge of automated accounting and budget systems to reconcile errors that require an understanding of nonstandard procedures or to provide assistance in the development of automated procedures for clerical operations.

Level 1-3 is met. The appellant's accounting duties consist of activities related to maintaining and tracking the organization's operating budget; the posting of all expenditures and receipts to appropriate accounts; verifying the accuracy of purchases through comparison of purchase orders with invoices; reconciling the data from individual standard accounts to the monthly consolidated account generated by the Fiscal Department; and tracking warehouse inventory levels and issuances. He verifies the mathematical accuracy of data contained in the consolidated report by checking for errors such as duplicate and missing entries, billing and other errors, and notifies the Fiscal Department. The work involves a number of standardized documents and reports that are prepared at weekly and monthly intervals. The knowledge required is that of standard procedures, regulations and operations associated with routine, recurring, standardized transactions related to the

organization's financial activities. The appellant's duties are similar to the illustration in Level 1-3 which describe reviewing documents such as purchase requests and invoices to verify codes and dollar amounts, comparing requests for funds with account balances, adjusting account balances to reflect expenditures and other actions, and preparing recurring reports.

Level 1-4 is not met. The appellant's work does not involve accounting related activities requiring the in-depth or broad knowledge of accounting or financial management functions associated with complex accounting and budget transactions; reconciliation of accounts in systems with extensive subdivision of accounts; or nonstandard procedures, transactions, or discrepancies. The appellant works with accounts that are reasonably straight forward and are covered by routine procedures.

#### Factor 2 - Supervisory Controls:

This factor covers the nature and extent of direct or indirect controls exercised by the supervisor, the employee's responsibility, and the extent to which completed work is reviewed. The agency credited Level 2-2. The appellant believes that Level 2-3 should have been credited.

At Level 2-2, the supervisor or other designated employee provides general standing instructions on recurring assignments by indicating what is to be done, applicable policies, procedures and methods to follow, data and information required, quality and quantity of work expected, priority of assignments, and deadlines. They also provide additional specific instructions for new, difficult, or special assignments including suggested procedures, sources of information including the location and type of written material that may be used as an aid in completing the assignment. For example, standing instructions may cover the steps involved in processing documents or transactions. The supervisor provides additional specific guidance and reference sources on new, difficult assignments that are not covered by standing instructions. The employee uses own initiative and also resolves recurring clerical and technical tasks without specific instructions. The employee refers situations not covered by instructions or precedents to the supervisor for decision or help. Some employees at this level work more independently than others, receiving little day-to-day supervision. However, their work is limited or controlled by readily applicable instructions or procedures that specifically describe how the work is done and the kind of adaptations or exceptions that can be made. The supervisor or other designated employee assures that finished work and methods used are technically accurate and in compliance with established instructions, methods, procedures, and deadlines. Recurring assignments are reviewed through quality control procedures involving the spot checking of selected work products. New, difficult, or unusual assignments are usually checked in more detail to determine that instructions were carried out correctly.

At Level 2-3, the supervisor provides or other designated employee assigns work with standing instructions on objectives, priorities, and deadlines and provides guidance for unusually involved situations. The supervisor may assign work according to a standardized control system such as batched work, caseload level, or other defined structure and provide standard general instructions about timeliness, objectives and relative priorities for doing the work. The employee independently processes the most difficult procedural or technical tasks or actions and handles problems and deviations in accordance with instructions, policies, previous training, or accepted practices. Completed work is evaluated for overall technical soundness and conformance to agency policies, legal, or system requirements. The review of completed work is accomplished

through sampling in a quality control review or spot checks for results and conformity to established requirements and deadlines. The methods used to complete the assignment are seldom reviewed in detail.

Level 2-2 is met. The appellant independently plans and carries out recurring assignments with minimal supervision. He uses his own initiative to resolve routine problems encountered during these assignments. He determines priorities and establishes deadlines through the review of correspondence and adherence to established internal and agency procedures, and an in-depth knowledge of the organization's work processes. Problems that are outside the scope of established procedures are researched, alternatives developed, and findings presented to the supervisor for a decision on the course of action to take. Completed work is reviewed in terms of technical soundness and appropriateness for the assignment. The method by which the work was accomplished is not subjected to detailed review.

Level 2-3 is not met. The appellant does not independently process difficult procedural or technical tasks or resolve problems of the complexity envisioned at this level. The majority of the accounting work performed by the appellant is routine and standardized and is covered by agency policies that address the problems that he typically encounters in carrying out his assignments. Additionally, significant deviations from any established policies, procedures, or guidance must be referred to the Department Head who determines the appropriate steps to take to resolve difficult issues.

Level 2-2 is credited for 125 points.

<b>SUMMARY</b>		
<b>FACTOR</b>	<b>LEVEL</b>	<b>POINTS</b>
1. Knowledge Required By The Position	1-3	350
2. Supervisory Controls	2-2	125
3. Guidelines	3-2	125
4. Complexity	4-2	75
5. Scope and Effect	5-2	75
6. Personal Contacts and 7. Purpose of Contacts	2a	45
8. Physical Demands	8-1	5
9. Work Environment	9-1	5
	<b>TOTAL</b>	<b>805</b>

A total of 805 points falls within the range for GS-4, 655 to 850 points, according to the Grade Conversion Table in the standard.



**Medical Clerical Series, GS-679:**

The GS-679 standard is used to evaluate the appellant's duties related to providing support services to the nutrition clinic's patients and staff. The clerical support duties do not impact the grade of the position; therefore, only a summary evaluation is provided.

<b>SUMMARY</b>		
<b>FACTOR</b>	<b>LEVEL</b>	<b>POINTS</b>
1. Knowledge Required By The Position	1-3	350
2. Supervisory Controls	2-2	125
3. Guidelines	3-2	125
4. Complexity	4-2	75
5. Scope and Effect	5-2	75
6. Personal Contacts and 7. Purpose of Contacts	2a	45
8. Physical Demands	8-1	5
9. Work Environment	9-1	5
	<b>TOTAL</b>	<b>805</b>

A total of 805 points falls within the range for GS-4, 655 to 850 points, according to the Grade Conversion Table in the standard.

**Office Automation Grade Evaluation Guide:**

The Office Automation Grade Evaluation Guide is used to evaluate the appellant's office automation duties associated with managing the administrative workload of the Nutrition Management Department. These duties do not impact the grade of the position and a summary evaluation is provided.

<b>SUMMARY</b>		
<b>FACTOR</b>	<b>LEVEL</b>	<b>POINTS</b>
1. Knowledge Required By The Position	1-3	350
2. Supervisory Controls	2-2	125
3. Guidelines	3-2	125
4. Complexity	4-2	75

5. Scope and Effect	5-2	75
6. Personal Contacts and 7. Purpose of Contacts	2a	45
8. Physical Demands	8-1	5
9. Work Environment	9-1	5
	<b>TOTAL</b>	805

A total of 805 points falls within the range for GS-4, 655 to 850 points, according to the Grade Conversion Chart in the guide.

### **Summary**

The financial clerical work in the GS-503 series equates to GS-4; the medical clerical work in the GS-679 series equates to GS-4; and the GS-326 office automation duties equate to GS-4.

### **Decision**

The position is correctly classified as Financial Clerk (OA), GS-503-4.