

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



Chicago Oversight Division  
230 South Dearborn Street, DPN 30-6  
Chicago, Illinois 60604

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

**Appellant:** [Appellant's Name]

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

**Organization:** U.S. Department of Agriculture  
Rural Development  
[Name] Branch  
[City, State]

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

**OPM decision number:** C-0525-00-01

/s/

\_\_\_\_\_  
Ricardo Sims  
Operations Supervisor

November 20, 2000

\_\_\_\_\_  
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's name and address]

[name and address of appellant's servicing  
personnel office]

Ms. Donna Beecher, Director  
Office of Human Resources Management  
U.S. Department of Agriculture  
J.L. Whitten Building, Room 316W  
1400 Independence Avenue, SW  
Washington, DC 20250

## **Introduction**

The appellant is assigned to position number F4345, classified as Accounting Technician, GS-525-7. The position is located in the Rural Development's [Name] Branch in [City, State]. The appellant believes her position description is accurate, but believes it belongs in the GS-501 series based on the duties she is expected to perform and the level of analytical skills required. Since the appellant has not appealed the grade level determination of her position, we will only address the series and title determination.

## **Position Information**

The appellant is one of approximately 30 employees in her branch. She reports to a Supervisory Accountant, GM-510-14. The employees include one other Supervisory Accountant, 14 other Accountants, and multiple Accounting Technicians. She is currently the only GS-7 Accounting Technician, and she works on a team that consists of herself and two accountants.

The appellant's duties fall into the following functional areas: examination, maintenance and reconciliation of accounts, and preparation of reports and statements. Most of her time is spent on the reconciliation of the Type 60 Purchase Order System, which is the accounting/management system used to process all program loan costs for Rural Development and the Farm Service Agency.

- She reconciles all cancellations processed by the [Name] Branch and the [Name] Center to make sure borrower accounts are updated with the correct amount collected. She ensures that cancellations processed by the National Finance Center (NFC) and emergency checks issued by the [Name] Branch and the [Name Branch] are updated to the Type 60 system. She also balances the Detail Transaction Activity Records to the change in file balances at NFC and researches situations where updates to Rural Development borrower accounts did not occur.
- She examines the Type 60 Purchase Order System by auditing accounts for accuracy and for the adequacy of supporting documents, noting inaccuracies and initiating follow-up to resolve discrepancies.
- She maintains the Type 60 Purchase Order System by verifying the accuracy of the Detail Transaction Activity Records transmitted daily from NFC. She also reviews and analyzes computerized output for supporting information applicable to disbursements, obligations, and unliquidated obligations as related to Program Loan Cost Expenses.
- She prepares accounting documents and summary reports for the Deputy Chief Financial Officer, the National Office and other government agencies.

## **Analysis and Findings**

### **Series and title Determination**

The appellant's position is currently classified as a GS-525 Accounting Technician. GS-525 Accounting Technicians classify accounting transactions, which include verifying the accuracy and completeness of the accounting data, determining the general ledger accounts, journals and subsidiary accounts effected, and determining the debit and credit entries to be made. They also summarize transactions and prepare control documents or other posting documents reflecting the entries to be made.

Accounting Technicians maintain accounts by reviewing documents to verify accounting data as necessary, entering data into the system, and taking a trial balance. Like the appellant, they reconcile accounts comparing account balances with related data to assure agreement; reviewing records and source documents to identify the sources of discrepancies; and determining the entries required to bring the account into balance. They close accounts and prepare balance sheets and financial statements. They also abstract data reflecting financial condition and operating results; and present this data in the form of statements and reports. Accounting Technicians examine accounts to verify the accuracy of accounts and adequacy of supporting data. They also prepare worksheets or reports reflecting the examinations made, discrepancies noted, and the corrective entries required to adjust accounts.

In order to be classified in the GS-501 series, the primary work of the position must be of an administrative, two-grade interval nature; must involve control, management, acquisition, disposition, expenditure, or use of appropriated or non-appropriated funds, and must not be classifiable in any other series. Administrative work involves the exercise of analytical ability, judgment, discretion, and personal responsibility, and the application of a substantial body of knowledge of principles, concepts, and practices applicable to one or more fields of administration or management. Technical work, in contrast, relies more upon extensive experience and training in the practical aspects of a field sufficient to relieve an accountant of the more routine tasks involved in maintaining a ledger. The appellant's work, while requiring a high degree of technical skill, care and precision and involving substantial elements of the work of the administrative GS-501 series, requires less than full knowledge of the field involved.

In her letter, the appellant listed a number of items on which she is currently working which she believes supports the assignment of her job to the 501 series. She begins her claims by stating:

I must have complete knowledge of the accounting system as it relates to the Type 60 Purchase Order System for the entire mission area. My work ensures the integrity of the overall general ledger and the adequacy of the overall operation of the accounting system and various operating programs as relates to program cost items.

Although the agency's evaluation of her position did not give her credit for work which contributes to the integrity of the overall general ledger, this type of work is covered by the GS-525 Accounting Technician Series. The GS-525 series includes work, like the appellant's,

that requires a basic, rather than comprehensive, 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. This includes 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.

The appellant also claims technical authority by indicating a high degree of difficulty in the problems she is expected to resolve. She states:

I have been delegated technical authority for the analysis and resolution of difficult problems associated with the Type 60 Purchase Order System. This authority covers an extensive range of sensitive and unusual problems on a recurring basis. I research and reconcile sensitive problem cases on a regular basis. These cases are caused by incorrect or missing accounting activity within a complete accounting system. I offer advice to staff personnel on how to resolve difficult problem cases. I contact the National Finance Center (NFC) program officials on a regular basis to provide expert advice in resolving difficult problem cases. In addition, I analyze, review and resolve recurring problems made to multiple [Name] Center accounting systems. I provide recommendations to [Name] Center to alleviate these problems.

In response to our request for specific examples of work requiring the analysis and resolution of difficult problems, the appellant related that most of the problems she is required to resolve involve identifying problems that occur at the [Name] Center or the National Finance Center. A recent problem, which she discovered when her daily reports would not balance, was the result of a shut-down in the NFC's system, which then did not process the required cancellations. In another example, she had to ask the NFC to rerun several days of transmissions because of an error she discovered in the check date. The GS-525 standard encompasses this level of knowledge and authority by recognizing that Accounting Technicians must have a knowledge of automated accounting and budget systems in order to reconcile errors that require an understanding of nonstandard procedures. The GS-525 standard also credits employees with independently processing the most difficult procedural and technical tasks or actions and handling problems and deviations in accordance with instruction, policies, previous training, or accepted practices. To be considered a technical authority or expert under the GS-501 standard, the work must require mastery of a broad accounting function. As was previously noted, the appellant is not required to possess the broad knowledge of accounting necessary to make such a claim.

The appellant continues her claims, stating:

I assist in studies, surveys, analyses, and testing of systems programs and evaluation of current ongoing operations, methods, and procedures involved in the obligation, disbursement, and reporting of the loan cost program. I serve as a technical expert on evaluations of programs, functions or operations for the purpose of developing and improving management information systems and operating procedures...

I participate in the development of new automated and manual systems. I provide input in meetings with system analysts, programmers, and accountants from the Department, RD, and [Name] Center for the purpose of identifying procedural and accounting requirements. I initiate and recommend changes and options regarding the impact of new systems/enhancements or revisions of existing operations, procedures, and methods. I make recommendations or modifications to the overall design of the accounting systems and various operating programs within the entire mission area...

I consult with and advise staff personnel from the Department, RD, and [Name] Center of any new process or method within the various programs or systems to ensure appropriate coordination in the department.

It is also my responsibility to take necessary steps to insure internal procedures and processes are in place within the mission area to insure loan costs payments approved are legal, proper, and correct.

The GS-525 series encompasses all of the above responsibilities. Accounting Technicians review the efficiency of clerical processes and compliance with prescribed procedures and to recommend improvements such as the need for coordination, additional training or clarification of procedures to reduce errors or processing delays. GS-525 positions also develop and/or install revised accounting procedures.

The remaining claims made by the appellant are as follows:

I recently participated in Y2K testing for a stand-alone system in which I was given authority to identify problems and offer various recommendations to resolve existing problems to accountants and system analysts.

I perform special projects to include participating in the planning, developing, and carrying out studies of the accounting management automated systems.

Although the appellant's position does include occasional, temporary duties unrelated to the GS-525 series, such as those listed above, these duties do not demand a substantial amount of time. Since these duties are not regular and recurring, they are secondary to the accounting technician duties in terms of knowledge requirements and the primary reason for establishing the position.

In summary, the appellant's current series determination gives her full credit for the complexity of the work she does. Therefore, the GS-525 series best describes the appellant's work.

The prescribed title for non-supervisory positions, like the appellant's, in the GS-525 series is *Accounting Technician*.

## **Decision**

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