

**OFFICE OF PERSONNEL MANAGEMENT
ATLANTA MERIT SYSTEMS OVERSIGHT DIVISION
ATLANTA, GEORGIA**

CLASSIFICATION APPEAL DECISION

Under section 5112(b) of title 5, United States Code

Appellant: [the appellant]

Position: Supervisory Systems Accountant, GS-510-13

Organization: Systems Division
Directorate of Resource Management
Engineering and Support Center
U.S. Army Corps of Engineers
[city, state]

Decision: Financial Manager, GS-505-13
(Appeal denied, title and series changed)

OPM Decision Number: C-0505-13-01, 8/20/96

Background

On June 4, 1996, the Atlanta Merit Systems Oversight Division, Office of Personnel Management, accepted an appeal for the position of Supervisory Systems Accountant, GS-510-13, located in the Systems Division, Directorate of Resource Management, Engineering and Support Center, U.S. Army Corps of Engineers, [city, state]. The appellant is requesting that his position be changed to Supervisory Systems Accountant, GS-510-14.

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.

Sources of Information

This appeal decision is based on information from the following sources:

1. The appellant's memorandum of April 15, 1996, appealing the classification of his position.
2. The agency's letter of May 24, 1996, which transmitted the appellant's letter and provided position and organizational information.
3. A telephone interview with [the servicing classifier] on August 7, 1996.
4. A telephone interview with the appellant on August 7, 1996.
5. A telephone interview with [the appellant's immediate supervisor] on August 8, 1996.

Position Information

The appellant is assigned to [Position Number] which was classified on March 13, 1996. The appellant, supervisor, and agency have certified to the accuracy of the position description.

The appellant functions in a dual capacity as Chief of the Systems Division and Deputy Director of Resource Management for the Engineering and Support Center. As Division Chief, the appellant directs the activities of two Systems Accountants, GS-510-11, and personally performs the more difficult and complex assignments. He plans and assigns work, provides technical direction, evaluates performance, recommends personnel actions affecting subordinates, hears and resolves complaints, and performs other supervisory personnel management functions. He conducts studies of accounting issues and problems, advises management on accounting issues, and

develops systems and instructions to ensure accurate and timely accounting for financial resources. He monitors the utilization of computer equipment and recommends upgrades to equipment and software. He establishes regular and special financial reporting mechanisms to meet the needs of center management and higher headquarters. The appellant and his supervisor estimate that approximately 70 percent of the appellant's duty time is devoted to this responsibility, and that about 20 percent of his duty time is devoted to supervision of the two subordinates, with the remaining 50 percent devoted to nonsupervisory tasks.

As the Deputy Director of Resource Management, the appellant participates in the management of the directorate, and serves as the immediate supervisor of the Chief, Finance and Accounting Division, and the Chief, Management Analysis and Manpower Division. He assists the Director in developing directorate policies and in resolving problems with work flow and coordination. He participates in meetings with center managers on policy issues relating to resource management and provides advice and assistance in resolving those issues. He directs the operations of the directorate in the absence of director. The appellant and his supervisor estimate that approximately 30 percent of the appellant's duty time is devoted to this responsibility.

The appellant receives direction from the Director of Resource Management, who outlines the objectives of assignments and provides policy guidance. The appellant is expected to plan and carry out assignments independently select appropriate work methods, resolve most of the problems encountered, and keep the supervisor informed of work progress and significant issues. The supervisor reviews completed work for effectiveness in meeting objectives, soundness of conclusions and decisions, and compatibility with other work.

Standards Referenced

Accounting Series, GS-510, December 1989.
Financial Management Series, GS-505, June 1963.
General Schedule Supervisory Guide, April 1993.

Series and Title Determination

The appellant does not contest the title or occupational series of his position.

The agency placed the appellant's position in the Accounting Series, GS-510, which includes positions which are to advise on or administer, supervise, or perform professional accounting work relating to the financial activities of governmental, quasi-governmental, or private sector organizations. The work includes the design, development, operation, or inspection of accounting systems; the prescription of accounting standards, policies, and requirements; the examination, analysis, and

interpretation of accounting data, records, or reports; or the provision of accounting or financial management advice and assistance to management.

While the appellant's work as the Chief, Systems Division, falls within the scope of the GS-510 series, that work is not grade determining, as explained below. According to the Introduction to the Position Classification Standards, the series is determined by the work which is grade controlling and which represents the paramount qualifications for the position.

We find that the grade controlling work and the work which represents the paramount qualifications for the appellant's position is described in the Financial Management Series, GS-505. This series covers positions which manage or direct a program for the management of the financial resources of an organizational segment, field establishment, bureau, department, independent agency, or other organizational entity of the Federal Government. Positions in the GS-505 series must include responsibility for: (a) developing, coordinating, and maintaining an integrated system of financial staff services including at least accounting, budgeting, and management-financial reporting, and sometimes also one or more of such related staff services as auditing, credit analysis, management analysis, etc.; (b) exercising effective control over the financial resources of the organization; (c) coordinating and synthesizing financial and management data so as to interpret the composite financial results of operations to all levels of the organization's management; (d) advising on, developing, coordinating, and carrying out financial policies, procedures, and plans; (e) reviewing, analyzing, evaluating, and reporting on program accomplishments in financial terms; and (f) advising and assisting the management officials of the organization served by supplying financial management advice required to make management decisions, establish organizational goals and objectives, and in all respects to manage the organization. The appellant's responsibilities as the Deputy Director of Resource Management make placement in the GS-505 series appropriate.

The GS-505 standard authorizes the title of *Financial Manager* for all positions in the GS-505 series.

The appellant's position is properly titled and coded as Financial Manager, GS-505.

Grade Determination

The appellant's position functions both as a deputy to the Director of Resource Management and as the Chief of the Systems Division. In the latter capacity, the appellant devotes less than 25 percent of his duty time to supervision. Consequently, the only supervisory work which impacts the grade of the appellant's position is that performed in his capacity as a deputy. The appellant's nonsupervisory work is evaluated using the GS-510 standard, while his work as a deputy is evaluated by

application of the criteria in both the GS-505 standards and the General Schedule Supervisory Guide (GSSG). The position is evaluated as follows:

Accounting Series, GS-510:

The GS-510 standard 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.

Factor 1 - Knowledge Required By The Position:

This factor measures the nature and extent of information or facts that a worker must understand to do acceptable work, such as the steps, procedures, practices, rules, policies, theories, principles, and concepts; and the nature and extent of the skills needed to apply this knowledge. The agency evaluated this factor at Level 1-8. We find that Level 1-7 is more appropriate.

At Level 1-7, the work requires a professional knowledge of accounting theories, practices, methods, and techniques and a knowledge of organizational or program practices, policies, functions, and programs to accomplish independently a variety of assignments. The work requires skill in analyzing accounting systems or in modifying and adapting conventional accounting and analytical techniques to solve a variety of accounting problems. Also required is a knowledge of automated systems design practices and limitations to describe systems specifications and requirements to computer programmers and software specialists.

At Level 1-8, in addition to the knowledges at the previous level, the work requires a knowledge of the theory, concepts, and practices of accounting and skill and ability to apply this knowledge to broad and difficult assignments. At this level accountants are experts in developing and installing accounting systems, developing and promulgating accounting policies and standards covering operations in the Government or in the private sector, or exercising broad responsibilities to solve problems of above average difficulty in maintaining accounting systems.

Level 1-7 is met. The appellant's work requires a professional knowledge of accounting techniques and theories to maintain standard automated accounting systems, prepare instructions for others, and to resolve problems with the accounting and reporting systems. However, Level 1-8 is not met. While the appellant brings considerable knowledge to the position, this knowledge is applied within the framework of standard accounting systems and procedures promulgated at higher levels within the agency. There is little opportunity for the appellant to develop new accounting systems (although he may develop local applications to feed into or use data from the standard systems) or to perform other work of the complexity described at this level. The intent of Level 1-8 is not met.

Level 1-7 is credited, for 1250 points.

Factor 2 - Supervisory Controls:

This factor covers the nature and extent of direct or indirect controls exercised by the supervisor, the employee's responsibility for carrying out assignments, and how completed work is reviewed. The agency credited Level 2-5 for this factor. We find that Level 2-4 is more appropriate.

At Level 2-4, the supervisor makes assignments by outlining the overall objectives and the resources available. The accountant and supervisor discuss timeframes, scope of the assignment, and possible approaches. The accountant is responsible for planning and carrying out the assignment; directing other accountants; resolving most of the conflicts that arise; coordinating with system support personnel, computer programmers, program managers, and others as necessary; interpreting policy and regulatory requirements; and providing recommendations for improvement in order to meet program objectives. The accountant keeps the supervisor informed of progress, and of potentially controversial matters in completing accounting systems development or installation, or in trends in major financial programs. Completed work is reviewed for soundness of overall approach, effectiveness in meeting requirements or expected results and workability of recommendations regarding agency operating programs.

At Level 2-5, the supervisor provides administrative direction in terms of broadly defined missions or functions of the organization. The accountant defines objectives

and independently plans, designs, and carries out the work to be done. Completed assignments are considered technically authoritative and the most appropriate accounting treatment for the application. They are normally accepted without significant change. Review of the work covers such matters as fulfillment of accounting program objectives, the effect of advice on the overall accounting program, or the effective integration of accounting systems with accounting programs or systems of other agencies or of services within the agency. Recommendations for new systems or methods are usually evaluated in light of the availability of funds, personnel, and equipment capabilities, other resources, or other priorities.

Level 2-4 is met. The appellant receives assignments in terms of the objectives and governing policies, and is expected to complete his assignments independently, much as described at this level. However, Level 2-5 is not met. This level is appropriate only in those situations where the supervisor is not technically qualified and relies on the employee to make all of the policy and technical decisions. In the appellant's case, the supervisor carries the overall responsibility for policy-making and the technical adequacy of the accounting systems, although the appellant is relied on to ensure that the accounting systems are properly maintained and used. The full intent of Level 2-5 is not met, and this level cannot be credited.

Level 2-4 is credited, for 450 points.

Factor 3 - Guidelines:

This factor covers the nature of guidelines used, and the judgment needed to apply them. The agency credited Level 3-4 for this factor.

At Level 3-4, guidelines or references are stated in general terms, and cover aspects of the work not encountered in the normal cycle of accounting operations such as nonspecific guidance on the generation of a new type of report from information currently available in the system, or general guidance on modifying the system to accept new kinds of information. The need to add new types of input or generate new types of reports had not previously arisen so applicable precedents or detailed instructions from higher echelons are unavailable or of limited use. At this level, some accountants develop new methods or criteria. Some accountants track or note major trends in financial data or business practices in order to develop new regulations and assess the effectiveness of existing regulations. The accountant uses judgement in deviating from traditional methods to develop new methods, criteria, or policies.

At Level 3-5, guidelines consist of broad policy statements and basic legislation which require extensive interpretation. The accountant uses judgment and ingenuity in interpreting the intent of legislation and broad program objectives to develop financial management policy for use throughout a department or comparable organization or

throughout the executive branch of Government. The accountant is recognized as a technical authority in a field of accounting with responsibility for the development of policies, as well as standards and guidelines, for use by other accountants in an agency or in a functional area across agency lines in order to satisfy new programs and meet legislative intent.

Level 3-4 is met. Similar to this level, the appellant relies on general guidelines issued by higher headquarters which describe the standard accounting treatments and the operation of the standard systems. The appellant must use judgment in applying these guidelines to new situations which may not be identical to those defined in the guidelines and in developing local applications which build on the standard systems. However, Level 3-5 is not met. The appellant's guidelines are more definitive than those described at this level, and include policy directives and interpretations of legislation issued by higher echelons within the agency. The appellant is not recognized by his agency as a technical authority, and does not develop accounting guidelines which are used across agency lines. The intent of Level 3-5 is not met.

Level 3-4 is credited, for 450 points.

Factor 4 - Complexity:

This factor covers the nature, number, variety, and intricacy of tasks, steps, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work. The agency credited Level 4-5 for this factor.

At Level 4-5, the work is characterized by solving accounting problems in particularly difficult and responsible circumstances. The accountant may have major responsibilities in accounting systems development or design, or operation and maintenance responsibilities with overall responsibility for system operation. The work includes advising a number of program directors, and preparing a number of regular and special reports. Both systems development and operating accountants usually work with a variety of accounting systems or in environments where there is significant interface with automated management systems such as personnel or supply or other similar management systems, or they regularly integrate improvements to the accounting system which were developed elsewhere. The accountant must carefully schedule the testing of improvements to insure regular reporting requirements are not compromised. At this level an accountant is an expert or authority in some aspect of accounting or in the application of accounting to some specialized mission related program or function. Decisions regarding what needs to be done are complicated by such conditions as: the diversity of systems that must be integrated in a single system; interpreting administration policies and legislation covering highly sensitive programs; or, the number and variability of administrative support and specialized functional

programs served by the accounting system(s). Decisions may balance conflicting issues such as cost versus management information requirements, may establish criteria for accountants at lower levels, or may define the scope or features of a new automated system. The work requires the accountant to be adept at conceiving new strategies for the solution of accounting problems.

At Level 4-6, the work is characterized by broad or highly difficult assignments typically found at the highest organizational levels. In some accounting officer or systems accountant positions, the accounting system environment may be changing and new systems having expanded capabilities are replacing older systems. New and old systems coexist until change-over is complete thus complicating the resolution of problems that arise. Some systems or staff accountants may provide accounting program direction or expert advice and coordination for several organizational levels where a large number of accountants, functional program specialists, and computer systems analysts are involved in program definition and solution. In other positions a staff accountant may work on assignments affecting the direction of the accounting program over a number of years. These assignments may require applying new theory or technology to accounting for functional programs or interpreting new legislation or regulations for application to complete systems. Decisions regarding what needs to be done require extensive probing and analysis. The work requires establishing accounting programs of central importance to the mission of the department or agency, or resolving extremely stubborn accounting problems where, for example, there are conflicting demands from such conditions as funding priorities, economic interest, public interest, or equivalent concerns.

Level 4-5 is met. Similar to this level, the appellant typically handles the most difficult accounting problems arising in the center, and has primary responsibility for the operation of the automated accounting systems, including interfacing multiple systems operating on different platforms (i.e., mainframe and PC-based systems) and installing system improvements developed elsewhere. The programs served by the accounting systems receive funding from different sources and appropriations and require different accounting treatments which must be integrated into the automated systems to produce accurate and timely accounting information. This meets the intent of Level 4-5. However, Level 4-6 is not met. The appellant does not operate at the highest organizational levels within his agency, and does not typically encounter assignments which require the application of new theory or technology, the interpretation of legislative intent, or other work described at this level. Consequently, the intent of Level 4-6 is not met, and this level is not creditable.

Level 4-5 is credited, for 325 points.

Factor 5 - Scope and Effect:

This factor covers the relationship between the nature of the work, as measured by the purpose, breadth, and depth of the assignment, and the effect of work products or services both within and outside the organization. The agency credited Level 5-5 for this factor. We find that Level 5-4 is more appropriate

At Level 5-4, the purpose of the work is to plan and execute modifications to: accounting systems, and/or accounting program operations; the management, control, and flow of accounting system input documents and source data; the content and nature of financial reports; or other aspects of accounting systems such as the use of computerized accounting equipment. Accountants at this level: advise agency managers on the pertinence of accounting data to program operations; advise on the fiscal management of program operations; and promote efficiency in the distribution, reallocation, and use of appropriated or non-appropriated funds. The work affects the way financial management accounting systems and operations are structured and operate and/or the use of financial data in planning organizational operations, or the efficient use of funds.

At Level 5-5, the purpose of the work is to solve significant problems in the development of accounting systems or in the financial management of organization programs. At this level, some accountants coordinate the work of others, e.g, accountants, systems analysts, computer programmers, or functional program specialists, in developing and installing new accounting systems or managing accounting programs. Other accountants may develop specifications and requirements for the contractual development of financial management systems that are integrated with personnel or supply management systems or they may serve as technical advisors or experts in the financial management aspects of specific functional programs and provide expert advice on the application and impact of new legislation or new initiatives originating at higher levels. Some accountants coordinate the management and operation of on-going accounting programs where financial management advice and information is provided to numerous program officials who may be funded by a number of appropriations. In all cases, the accountant provides expert advice to accountants, program officials, and/or other specialists. The nature of this advice includes interpreting account regulations for systems development efforts or program operations, or providing (through an indepth knowledge of specific accounting systems) an assessment of the impact of proposed systems features on major systems development or modification efforts, or providing other advice or direction of a comparable nature where the accountant functions as a technical authority or has significant advisory or coordinative responsibilities. The work affects the work of other expert accountants and other specialists and provides a basis for the comprehensive application of accounting principles, concepts, and techniques to the development or

management of complex accounting systems and the resolution of agency financial management problems.

Level 5-4 is met. The purpose of the appellant's work is to ensure the integrity and reliability of the accounting records of the organization through the automated accounting systems. He provides advisory services to management essentially as described at this level, and his work impacts on the operation of the accounting systems and the efficient use of funds. This meets the intent of Level 5-4. However, Level 5-5 is not met. The appellant is not involved in the development of accounting systems to the extent described at this level, nor does he provide advisory services of the nature described. Consequently, the appellant's work does not affect the work of other *expert* accountants and does not meet the intent of Level 5-5.

Level 5-4 is credited, for 225 points.

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

These factors measure face-to-face contacts and telephone dialogue with persons not in the supervisory chain, and the purpose of those contacts. The agency credited Level 2c for these factors.

Persons Contacted:

At Level 2, contacts are with employees in the agency, both inside and outside the immediate organization. People contacted are often in management support positions such as in budget offices, personnel, or electronic data processing.

At Level 3, contacts are with officials, managers, professionals, and employees of other agencies and outside organizations. Typical of these contacts are representatives of contractors, lawyers and accountants of business firms, administrators, and representatives of State and local governments or other Federal agencies. Also characteristic of this level are the director or deputy director of the employing agency.

Level 2 is met. The appellant's personal contacts as the division chief are largely within the center, with occasional contacts outside the center at higher levels within the agency concerning the implementation and use of standard accounting systems. Level 3 is not met. There is no indication in the appeal record that the appellant has recurring personal contacts with individuals at levels comparable to those described at Level 3.

Level 2 is credited for this factor.

Purpose of Contacts:

At Level c, contacts are to influence others to the accountant's point of view regarding technical methods, concepts, or procedures or to secure cooperation when others hold strongly opposed points of view. In many cases, any number of courses of action may ultimately be successful but there may be wide disagreement on the relative merits of each in terms of time and effort expended and the efficient use of funds, manpower, and computer resources as well as the merits of the technical accounting issues in question.

At Level d, contacts are to justify, defend, negotiate, or settle matters involving significant or controversial issues. Typically at this level, accountants attend meetings to accomplish such goals as giving overall direction to the organization's accounting programs, achieving major economies, or developing standards and guides for complex programs or activities. The persons contacted have diverse viewpoints, goals, or objectives concerning the issue or problem, requiring the accountant to achieve a common understanding of the problem and arrive at a compromise or develop suitable alternatives. The accountant is usually concerned with long-range issues or problems.

Level c is met. The purpose of the appellant's personal contacts is to explain requirements, provide advice, and to secure cooperation in situations where there is often some concern regarding the accounting treatment of certain transactions, the reliability of accounting systems or reports, or similar issues which require some degree of persuasion. However, Level d is not met. There is no evidence in the appeal record, and the appellant provided no evidence that his personal contacts as division chief regularly require the level of persuasion described at Level d.

Level c is credited for this factor.

The combination of persons contacted at Level 2 and the purpose of contacts at Level c equates to 145 points, according to the matrix on page 30 of the GS-510 standard.

Factor 8 - Physical Demands:

This factor measures the requirements and physical demands placed on the employee in performing the work assignment, including the agility and dexterity required, and the extent of physical exertion. The agency credited Level 8-1 for this factor.

At Level 8-1, the work is principally sedentary; there may be some walking in factories, warehouses, supply dumps, and similar areas to check on inventories and the existence of, or nature of, equipment and property. At Level 8-2, according to the Primary Standard, the work requires some physical exertion, such as long periods of standing; walking over rough, uneven, or rocky surfaces; recurring bending, crouching, stooping, stretching, reaching, or similar activities; or recurring lifting of moderately heavy items such as typewriters and record boxes.

Level 8-1 is met. The appellant's level of physical effort is best described as sedentary, with minimal physical demands. There is no evidence in the appeal record that the level of physical effort described at Level 8-2 is present in the appellant's position.

Level 8-1 is credited, for 5 points.

Factor 9 - Work Environment:

This factor considers the risks and discomforts in the employee's physical surroundings, and the safety precautions required. The agency credited Level 9-1 for this factor.

At Level 9-1, the work is usually performed in an office setting. At Level 9-2, according to the Primary Standard, the work involves moderate risks or discomforts that require special safety precautions.

Level 9-1 is met. The appellant's work is performed in an office. There is no indication in the appeal record that the appellant is exposed to conditions comparable to Level 9-2 on a regular basis.

Level 9-1 is credited, for 5 points.

GS-510 SUMMARY		
FACTOR	LEVEL	POINTS
1. Knowledge Required By The Position	1-7	1250
2. Supervisory Controls	2-4	450
3. Guidelines	3-4	450
4. Complexity	4-5	325
5. Scope and Effect	5-4	225
6. Personal Contacts and 7. Purpose of Contacts	2c	145
8. Physical Demands	8-1	5
9. Work Environment	9-1	5
	TOTAL	2855

A total of 2855 points falls within the range for a GS-12, 2755 to 3150 points, according to the Grade Conversion Table in the GS-510 standard.

The appellant's nonsupervisory work as Chief, Systems Division, is properly graded at GS-12.

Financial Management Series, GS-505:

The GS-505 standard is written in narrative format, using three factors for evaluation purposes: *Characteristics of the Operating Program*, *Characteristics of the Financial Management Program*, and *Characteristics of the Advisory Service Provided to Management*. An appropriate Level is determined for each factor, following instructions provided in the standard, and the resulting Levels are converted to a grade by application of the Grade Conversion Table on page 24 of the GS-505 standard. Since the appellant is a deputy to the financial manager of the center, an appropriate adjustment to the resulting grade (i.e., a one-grade reduction) must be made, following the instructions on page 11 of the GS-505 standard.

Characteristics of the Operating Program

This factor, through three subfactors, evaluates the setting in which the financial management program operates.

Subfactor A - Scope of operating program served

This subfactor is concerned with the extent to which the program and actions of the financial manager affect such things as the general economy, defense, international relations, health and welfare, natural resources, government operations, the public health, etc.

At Degree B, the operating program served is substantial in size and impact and is normally characterized by one or more of the following:

1. The program is nationwide or worldwide in its operations;
2. The program constitutes a substantial aspect of the program or operations of several departments or independent agencies, or is a significant part of Governmentwide operations;
3. The program has a substantial impact on a number and variety of substantially nationwide industries, or on a few of the largest nationwide industries;

4. The program and its financial management are from time to time (but significantly less constantly and frequently than is true for Degree A) prominently in the public eye and are subject at such times to more than usual attention by the Congress, the press, and in the arena of public debate and discussion;
5. The program is multipurpose, multifunction, or consists of a number and variety of subordinate “programs” when several of these purposes, functions, or programs are themselves substantial in scope, e.g., comparable to Degree C of this factor.

At Degree A, the operating program is among the largest and most critical of the Government’s many programs and is characterized by paragraph 1 and two or more of paragraphs 2 through 5:

1. The program is nationwide or worldwide in its operations and impact;
2. The program is critical to the operations of a number of large and important Government agencies or of other programs of comparable size, impact, and national significance;
3. The program has a *critical* impact on a wide variety and number of the most important industries which function on a national or close to national basis, or otherwise has a *critical* impact on the total financial economy of the nation;
4. The program *and* its financial management are frequently or continually very much in the public eye and are subject to an unusually high degree of attention by the Congress, the press, and in the arena of public debate and discussion;
5. The program is multipurpose or multifunction *and* consists of a large number and wide variety of subordinate “programs” many of which individually are equivalent to Degree B of this factor.

Degree B is met. The operating programs of the center are nationwide in scope, with occasional international involvement on individual projects. However, Degree A is not met. Although the first characteristic under this degree is present, none of the programs served are critical to the operation of other Government agencies or has a critical impact on the private sector. Similarly, none of the programs or the overall mission of the center receives sufficient public attention to warrant credit under this degree, and none of the operating programs served is equivalent in scope to Degree B.

This subfactor is evaluated at Degree B.

Subfactor B - Type of operating program served

This subfactor reflects the type of organization served, considering the basic mission or purpose for which the organization exists.

At Degree B, the operating programs involve substantial need for financial management and afford substantial opportunity for a financial management program to function as a major participant or major tool of overall management. Examples of such operating programs include:

1. Programs which involve the expenditure of significant proportions of the program budget for purposes other than employee salaries and administrative support and service, e.g, programs of a public welfare, medical welfare, agricultural, educational, or comparable nature;
2. Research and development programs of sufficient magnitude and scope as to require their own administrative support and financial management organizations;
3. Industrial, commercial, or financial operations of lesser scope and magnitude than are characteristic of Degree A of this factor;
4. Programs with diversified personal service operations of such nature as to create substantially greater problems of scheduling, controlling, costing, etc., than are normally characteristic of programs described in paragraph 1 of Degree C of this subfactor.

At Degree A, the operating program or programs are highly complex and varied, involve an extraordinarily large budget, or are otherwise of a nature which affords the greatest scope and need for financial management and the greatest opportunity for a financial management program to have a critical impact on the operating program. Examples of such operating programs include:

1. Large-scale industrial, commercial, or financial operations;
2. Broad research and development programs which involve on individual research efforts the combined efforts of many contractors, subcontractors, laboratories, universities, or other appropriate organizations, as, for example, a project to develop a weapons system.

Degree B is met. Similar to this degree, the operating programs of the center involve the expenditure of funds from various sources on a range of projects, many involving contractual services and other activities with a substantial opportunity for waste due to

mismanagement, poor quality of contractor work, and similar circumstances. The variety of funding sources and the restrictions placed on the use of certain funds requires considerable care and caution in the financial management of these projects. The operating programs served are comparable to that described in the third example under Degree B. However, Degree A is not met. The operating programs consist of a number of individual projects at various locations and do not involve activities comparable to those described at Degree A.

This subfactor is evaluated at Degree B.

Subfactor C - Management level of the operating program

This subfactor measures the overall effect of the managerial setting on the financial manager's position.

Degree C is characterized as the “*operating level*” at which the primary function is conducting operations in conformity with comprehensive policies, procedures, and specifically detailed programs established by a higher organizational echelon. “*Operating-level*” programs have authority and opportunity to adapt the policies and procedures established by higher echelons to fit the local conditions and needs. However, this authority does not extend to changing the essential substance of the prescribed policies and procedures.

Degree B is characterized as the “*secondary policy level*” at which there is a positive responsibility and a significant freedom for developing and adapting *significant* operating policies, procedures, programs, standards, operating goals, etc., within the overall framework established by the “primary policy level.”

Degree C is met. The center's programs are at the “operating level.” There is no evidence in the appeal record that the programs served have a significant policy-making responsibility such as is described at higher degrees under this subfactor.

This subfactor is evaluated at Degree C.

Summary of Factor I	
Subfactor	Degree
A. Scope of operating program served	B
B. Type of operating program served	B
C. Management level of the operating program	C

When at least two subfactors are at Degree B, this factor is evaluated at Level 2, following the instructions on page 18 of the GS-505 standard.

Characteristics of the Financial Management Program

This factor is concerned with the evaluation of the responsibility and difficulty involved in managing and directing the subordinate staff and subordinate functions (accounting, budgeting, reporting, etc.) which go toward making up the financial management program.

Subfactor A - Volume of special staff management problems. This subfactor provides a means of appraising and giving credit for the existence in some positions of certain types of special problems which seriously complicate the management and direction of some financial management programs.

Degree A is characterized by the presence, in a significant and substantial degrees, of at least two items of special difficulty which are comparable to the following (and which have not been credited under another factor or subfactor):

1. The operating program and consequently the financial management program is marked by both short- and long-term instability with the consequential need for frequent, extensive, and basic revisions of financial plans, programs, and operations.
2. The types of operating programs or the conditions of operations are such that the usual approaches to problems will not suffice. The financial manager must develop new approaches, work in areas where there is no adequate experience data, develop and/or work with broad new concepts, and possess exceptionally imaginative and creative abilities to develop, present, and execute effective financial plans.
3. The operating programs at several subordinate echelons or installations are so numerous and so varied from one to another, and the local conditions are so basically divergent, that the financial management programs present an exceptional degree of complexity in synthesizing financial and managerial data and in developing and executing an effective coordinated financial plan.

Degree B is characterized by the presence of one element of special difficulty comparable to those described in Degree A above.

Degree C is characterized by the absence of an element of special difficulty comparable to the types discussed in Degree A above.

The director does not direct financial management programs at subordinate installations, and the third item of special difficulty is not creditable. Although there is evidence of the growth of the center's programs, both in manpower and dollar terms, over the past 10 years, that growth is not *prima facie* evidence of an inherent instability in the financial management program sufficient to warrant crediting the first item of special difficulty, since the pattern of resource growth does not show significant fluctuations on a year-by-year basis, but shows a continuing upward trend typical of an evolving program, and the first item of special difficulty is not present. Similarly, the appeal record contains no evidence that the usual approaches to financial management are not sufficient. The programs managed by the center, such as self-sufficient organizations and reimbursable operations, are commonplace in the private sector and not unprecedented in the Federal Government (e.g., non-appropriated fund instrumentalities and industrially-funded organizations in the Department of the Army). Consequently, the second item of special difficulty is also not creditable.

This subfactor is evaluated at Degree C.

Subfactor B - Nature of the staff management responsibility

This subfactor deals with the scope and nature of the management problem which is inherent in supervising and directing the day-to-day operations of the several functions included in the financial management program.

At Degree C, the financial manager's subordinate organization is divided into several subordinate segments, some of which may be further subdivided. The financial manager provides both technical and administrative direction, guidance, and control to the staff.

At Degree B, the financial manager's subordinate organization is large. When the financial management program is decentralized, it typically consists of a number of financial management organizations located at subordinate installations or stations. In a centralized program, the staff is comparable in size and normally is organized into a number of subordinate segments which are further subdivided, sometimes into two or more levels. In either situation, there are significant problems in coordinating the activities and output of subordinate segments and in providing technical direction, guidance, and control to a large financial management program.

Degree C is met. The directorate is divided into subordinate segments over which the director exercises both technical and administrative direction. However, Degree B is not met, since the directorate is not of sufficient size and complexity as to present significant problems in coordinating activities or in directing the work of the financial management program.

This subfactor is evaluated at Degree C.

Subfactor C - Scope of functional coverage

This subfactor deals with the breadth or scope of the financial management program. It related to the extent to which the program goes beyond the three basic functions of accounting, budgeting, and managerial/financial reporting to include additional functions.

At Degree A, financial management programs are of exceptional breadth and comprehensiveness which provide a wide variety of management support and control services to management. Programs characteristic of this degree are concerned with long-range planning on a broad base, with the solution of major management problems, and the development of new and improved management techniques, support procedures, and controls to achieve the agency goals. In addition, programs at this degree are marked by the exceptional breadth of their functional coverage and include, as significant and substantial segments of the total financial management program, several (typically at least three unless there are two of outstanding size, scope, and impact) additional functions such as:

1. Management Analysis.
2. Auditing (Internal and/or External).
3. Statistical Services (for operating programs).
4. Automatic (Electronic) Data Processing (for operating programs in addition to financial management functions).
5. Program Analysis, Reporting, and Evaluation (of operating programs).

At Degree B, financial management programs are comprehensive and are concerned with the provision of a substantially greater than minimum range of financial management and general management services. Thus, programs at this degree are marked by the breadth of their functional coverage and include, in addition to the three basic functions of accounting, budgeting, and managerial/ financial reporting, at least one additional function (such as is listed above in Degree A or of comparable breadth and complexity).

Degree B is met. In addition to the basic functions described at Degree C, the directorate also includes program evaluation and management analysis functions. However, Degree A is not creditable, since the requisite three functions, in addition to the basic functions cited at Degree C, are not present.

This subfactor is evaluated at Degree B.

Summary of Factor II	
Subfactor	Degree
A. Volume of special staff management problems	C
B. Nature of the staff management responsibility	C
C. Scope of functional coverage	B

When at least two subfactors are at Degree C, this factor is evaluated at Level 3, following the instructions on page 22 of the GS-505 standard.

Characteristics of the Advisory Service Provided to Management

This factor measures the scope and responsibility in the financial manager's position for providing integrated and comprehensive financial advice and assistance to management. Inherent in evaluating this factor is the need to consider the circumstances under which financial advisory service is rendered and the consequent relationship of the advisory service to the overall managerial decision-making function. No subfactors have been provided for this factor; consequently, the overall levels provide the only evaluation required.

Level 2 includes financial management advisory service relating to management plans, policies, and decisions involving important financial considerations. The financial manager participates in meetings, conferences, or other sessions concerning the general overall management of the operating program for the purpose of representing the financial management program and for determining the significance of management decisions on financial plans and other financial matters. Characteristic of Level 2 is the situation in which the financial manager regularly attends formal and informal management planning and policy and decision-making sessions concerning matters involving important financial considerations, in order to fulfill requests for financial data and advice. As the technical advisor in his field, the financial manager may be invited to contribute financial data, financial management advice, or recommendations based on financial management expertise on a wide range of management problems. The financial manager may also attend a wide variety of managerial meetings, sessions, conferences, etc., as an observer to be fully aware at all times of operating programs appropriately related to current management needs. Financial management is accepted and used within the organization as a significant aspect and tool of overall management and the financial advice and data supplied by the financial manager plays a significant role in the handling of major management problems. The advisory service

provided is broad in scope and consistently reflects all major facets of the financial management program of the organization.

Level 1 exceeds Level 2 in that it represents a *unusual* degree of participation in the overall *general* management of the operating program served. The financial manager is a responsible member of the top management team and is relied on for authoritative advice on all aspects of financial management. In addition to the type of advisory services described at Level 2, the financial manager is a fully participating technical advisor in all or almost all significant management planning and policy and decision-making actions in the organization. At Level 1, the financial manager actively participates in formal and informal management sessions, including policy review and advisory boards or committees whose functions are not limited to financial management. The advisory services are significantly broader than those normally provided by a financial manager as described at Level 2. The significantly broader advisory role of a Level 1 financial manager involves *direct* participation (although in a staff advisory capacity) in all major aspects of the overall general management of the operating program served, including active participation in the making of management decisions that are related to general policy-setting matters and long-range program planning.

The director is a member of three corporate committees (i.e., the Project Review Board, the Quality Steering Committee, and the Program Resource Advisory Committee) and participates the general management of the center. However, the role of the director on these committees is primarily as a technical advisor on the resource aspects of recommendations developed by the committees. This does not represent an *unusual* degree of participation in the overall *general* management of the organization, as discussed at Level 1, in that the director is not a *direct participant* in management decision-making, but functions as a technical advisor in the development of recommendations to the center commander. While these recommendations may be adopted by the commander, the function of the director does not involve direct participation in decision-making to the extent necessary to credit Level 1. Consequently, we find that Level 2 is appropriate for this factor.

This factor is evaluated at Level 2.

In summary, the director's position is evaluated under the GS-505 standard as follows:

Factor	Level
I. Characteristics of the operating program	2
II. Characteristics of the financial management program	3
III. Characteristics of the advisory service provided to management	2

According to the Grade Conversion Table on page 24 of the GS-505 standard, when two factors are at Level 2, the resulting grade is GS-14. Since the appellant is a deputy to the position evaluated by direct application of the grading criteria in the GS-505 standard, a one-grade reduction is appropriate (to GS-13), following the instructions on page 11 of the GS-505 standard.

General Schedule Supervisory Guide (GSSG):

The GSSG is used to determine the grade of General Schedule (GS or GM) supervisory positions in grades GS-5 through GS-15. The GSSG employs a factor-point evaluation method that assesses six factors common to all supervisory positions. To grade a position, each factor is evaluated by comparing the position to the factor-level descriptions for that factor and crediting the points designated for the highest factor-level which is fully met, in accordance with the instructions specific to the factor being evaluated. The total points accumulated under all factors are then converted to a grade by using the point-to-grade conversion table in the Guide.

The GSSG is not directly applicable to the evaluation of deputy positions, such as the appellant's. Consequently, the appellant's supervisor (the Director of resource Management) is evaluated under the guide, and an appropriate adjustment made to arrive at the grade of the appellant's position, following the instructions on page 9 of the GSSG. The director's position is evaluated as follows:

Factor 1, Program Scope and Effect

This factor assesses the general complexity, breadth, and impact of the program areas and work directed, including the organizational and geographic coverage. It also assesses the impact of the work both within and outside the immediate organization. To credit a particular factor-level, the criteria for both scope and effect must be met.

a. Scope

This element addresses the general complexity and breadth of: (1) the program (or program segment) directed; and (2) the work directed, the products produced, or the services delivered. The geographic and organizational coverage of the program (or program segment) within the agency structure is addressed under this element.

At Level 1-2, the program segment or work directed is administrative, technical, complex clerical, or comparable in nature, has limited geographic coverage, and support most of the activities comprising a typical agency field office, an area office, a small to medium military installation, or comparable activities within agency program segments.

At Level 1-3, the position directs a program segment that performs technical, administrative, protective, investigative, or professional work covering a major metropolitan area, a State, or a small region of several States; or, when most of an area's taxpayers or businesses are covered, comparable to a small city. Providing complex administrative or technical or professional services directly affecting a large or complex multimission military installation also falls at this level.

Level 1-2 is met. The director oversees an organization which provides financial management services to the center, with a serviced population comparable to a small-to-medium size military installation. However, Level 1-3 is not met. Although the programs served by the director's organization fund individual projects in many different locations, the *direct* service provided by the directorate is limited to the center itself, and does not extend to the installations and activities at which the individual projects are conducted.

This element is evaluated at Level 1-2.

b. Effect

This element addresses the impact of the work, the products, and/or the programs described under "Scope" on the mission and programs of the customer(s), the activity, other activities in or outside of the Federal Government, the agency, other agencies, the general public, or other entities.

At Level 1-2, the services or products support and significantly affect installation level, area office level, or field office operations and objectives, or comparable program segments; or provide services to a moderate, local or limited population of clients or users comparable to a major portion of a small city or rural county.

At Level 1-3, the activities, functions, or services accomplished directly and significantly impact a wide range of agency activities, the work of other agencies, the operations of outside interests (e.g., a segment of a regulated industry), or the general public. At the field activity level (i.e., large, complex multi-mission organizations or very large serviced populations) the work directly involves or substantially impacts the provision of essential support services to numerous, varied, and complex technical, professional, or administrative functions.

Level 1-2 is met. The *direct* impact of the directorate's work is limited to the center itself. While the directorate manages funding for projects conducted at a number of different locations, this funding does not significantly impact a wide range of agency activities, the private sector, or the general public to the extent necessary to credit Level 1-3. The non-financial services of the directorate (i.e., program evaluation and management analysis) have no direct impact outside the center.

This element is credited at Level 1-2.

Since both elements of this factor are evaluated at Level 1-2, that is the proper evaluation for the factor, for 350 points.

Factor 2, Organizational Setting

This factor considers the organizational situation of the supervisory position in relation to higher levels of management.

At Level 2-3, the position is accountable to a position that is Senior Executive Service (SES) level, or an equivalent military rank, or to a position which directs a substantial GS/GM-15 or equivalent workload. This is the highest level described for this factor.

Level 2-3 is met. The director reports to the Deputy Commander of the center, who is a full deputy to the center Commander, who in turn directs a number of subordinate positions evaluated at the GS/GM-15 level.

Level 2-3 is credited, for 350 points.

Factor 3, Supervisory and Managerial Authority Exercised

This factor covers the delegated supervisory and managerial authorities that are exercised on a recurring basis. To be credited with a level under this factor, a position must carry out the authorities and responsibilities to the extent described for the specific level. Levels under this factor apply equally to the direction of specialized program management organizations, line functions, staff functions, and operating and support activities.

Level 3-3 describes two situations, either of which meets the level. In the first situation, the position exercises delegated managerial authority to set a series of annual, multi-year, or similar long-range work plans and schedules for in-service or contracted work; assure implementation by subordinate organizational units of program goals and objectives; determine which goals and objectives need additional emphasis; determine the best solution to budget shortages; and plan for long range staffing needs. Positions in this situation are closely involved with high level program officials or comparable agency staff personnel in developing overall goals and objectives for assigned functions or programs. The second situation covers second-level supervisory positions who perform the full range of supervisory functions described at Level 3-2, and at least half of the conditions described at Level 3-3, including such matters as using subordinates to direct or lead work, exercising significant advisory or coordinating responsibilities, assuring equity of performance standards and ratings among subordinate units, directing a program segment with significant resources, making

decisions on matters elevated by subordinate supervisors, exercising personnel authority over subordinate supervisors and employees, approving serious disciplinary actions, making non-routine decisions, and approving the expenditure of funds.

Level 3-4 is creditable only if both situations under Level 3-3 are met. Level 3-4 also describes two situations, either of which meets the level. In the first situation, the position being evaluated exercises delegated authority to oversee the overall planning, direction, and timely execution of a program, several program segments managed through separate organizational units, or comparable staff functions. Such positions include responsibility for development, assignment, and higher level clearance of goals and objectives for subordinate organizations; approving multi-year and longer range work plans developed by subordinate supervisors; overseeing the revision of long range plans, goals and objectives; managing the development of policy changes; managing organizational change; and exercising discretionary authority to distribute funds in the organization's budget. In the second situation, the supervisor exercises final authority for the full range of personnel actions and organization design proposals.

Level 3-3 is met. The director performs virtually all (i.e., all except item 12) of the functions described on pages 17 and 18 of the GSSG. However, the director cannot be credited with the first situation under Level 3-3. While the director performs many of the planning and management functions described in the first situation, there is no indication of a *continuing and close involvement* with agency staff in developing goals and objectives for assigned functions or programs. The director may have regular contacts with agency-level staff on financial issues, but there is no evidence of an on-going involvement by the director at the agency level sufficient to credit the first situation under Factor 3-3 (see the discussion on pages 10 and 11 of the Digest of Significant Classification Decisions and Opinions, Number 19, dated August 1994). The first situation is not *fully met* and is not creditable. Since both situations under Level 3-3 are not met, Level 3-4 is not creditable.

This factor is evaluated at Level 3-3, for 775 points.

Factor 4, Personal Contacts

This is a two-part factor which assesses the nature and the purpose of personal contacts related to supervisory and managerial responsibilities. The same contacts that serve as the basis for the level credited under Subfactor 4A must be used to determine the correct level under Subfactor 4B.

Subfactor 4A, Nature of Contacts

This subfactor covers the organizational relationships, authority or influence level, setting, and difficulty of preparation associated with making personal contacts involved

in supervisory and managerial work. To be credited, the level of contacts must contribute to the successful performance of the work, be a recurring requirement, have a demonstrable impact on the difficulty and responsibility of the position, and require direct contact.

At Level 4A-3, recurring contacts are with high ranking military or civilian managers at bureau and major organizational level within the agency, with agency administrative personnel, or with comparable personnel in other agencies; key staff of public interest groups with significant political influence or media coverage; journalists representing influential city or county news media; Congressional committee and subcommittee staff assistants; contracting officials and high level technical staff of large industrial firms; or local officers of regional or national trade associations, public action groups or professional organizations, or with State and local government managers. These contacts take place in meetings and conferences, and often require extensive preparation.

At Level 4A-4, frequent contacts are with influential individuals or organized groups from outside the agency; regional or national officers of trade associations, public action groups, or national professional organizations; key staff of Congressional committees and principal assistants to Senators and Representatives; elected or appointed representatives of State and local governments; journalists of major metropolitan, regional, or national news media; or with SES, flag officer, or Executive Level heads of bureaus and higher level organizations in other Federal agencies. These contacts may take place in meetings, conferences, briefings, speeches, presentations, or oversight hearings, and may require extemporaneous response to unexpected or hostile questioning. Preparation for such contacts typically requires extensive analytical input by subordinates or involves the assistance of support staff.

Level 4A-3 is met. The director has regular contacts with high ranking military and civilian managers at Corps of Engineers and Department of the Army levels, as well as with financial managers and other staff members of Federal agencies impacted by work performed by or under the direction of the center. These contacts occur in both informal and formal settings, and many of the contacts require significant preparation. However, Level 4A-4 is not met. The director's personal contacts do not typically include individuals such as those cited at this level, and do not require the level of preparation described.

Level 4A-3 is credited, for 75 points.

Subfactor 4B, Purpose of Contacts

This subfactor covers the purpose of the personal contacts credited in Subfactor 4A, including the advisory, representational, negotiating, and commitment-making responsibilities related to supervision and management.

At Level 4B-3, the purpose of contacts is to justify, defend, or negotiate in representing the project, program segment, or organizational unit, in obtaining or committing resources, and in gaining compliance with established policies, regulations, or contracts. Contacts at this level usually involve active participation in conferences, meetings, hearings, or presentations involving problems or issues of considerable significance or importance to the program or program segment.

At Level 4B-4, contacts are made to influence, motivate, or persuade persons or groups to accept opinions or take actions advancing the fundamental goals and objectives of the program or segments directed, or involving the commitment or distribution of major resources, when intense opposition or resistance is encountered due to significant organizational or philosophical conflict, competing objectives, major resource limitations, or comparable issues. The persons contacted are fearful, skeptical, or uncooperative, and the contacts require highly developed communications, negotiation, conflict resolution, or leadership skills.

The director's personal contacts often involve representing the financial management program and the center in obtaining or committing resources, and require justification or defense of a particular position in the course of these contacts. This is consistent with Level 4B-3, and that level is met. However, Level 4B-4 is not met, since the director's personal contacts do not involve the level of conflicting objectives or lack of cooperation necessary to support this level.

Level 4B-3 is credited, for 100 points.

Factor 5, Difficulty of Typical Work Directed

This factor measures the difficulty and complexity of the basic work most typical of the organization(s) directed, as well as other line, staff, or contracted work for which the supervisor has technical or oversight responsibility, either directly or through subordinate supervisors, team leaders, or others.

The GSSG states that the level of work directed is the highest grade of work which:

- ▶ best characterizes the nature of the basic (mission oriented) nonsupervisory work performed or overseen by the organization directed; and

- ▶ constitutes 25 percent or more of the *workload* of the organization.

In determining the level of work directed, several assumptions are made:

- ▶ the current position descriptions for nonsupervisory subordinates are accurate and they function at their classified grade 100 percent of the time;
- ▶ the subordinate first-line supervisors perform nonsupervisory work at the level of their highest-graded subordinate approximately 80 percent of the time, with the exception of the appellant, who performs nonsupervisory work at the GS-12 level 50 percent of his time; and
- ▶ subordinate second-line supervisors perform no nonsupervisory work.

Based on these assumptions and excluding clerical support positions, the following breakdown of nonsupervisory work is representative of the average 40-hour work week in the directorate:

Grade Level	Supervisor's Hours	Nonsupervisor's Hours	Total Hours	Percent of Total Hours
12	20	80	100	6.32
11	162	640	802	50.70
9		120	120	7.58
8		40	40	2.53
7		240	240	15.17
6		240	240	15.17
4		40	40	2.53
TOTAL	182	1400	1582	100

GS-11 is the highest grade which meets the criteria identified in the GSSG for selection as the level of work directed under the first method for first level supervisors. There is no evidence in the appeal record that the director devotes a significant amount of time to the direction of work above the GS-11 level, and the second or alternative method of determining the level of work led is not applicable. Consequently, GS-11 is selected as the level of work directed.

When the level of work directed is GS-11, Level 5-6 is credited for 800 points, according to the matrix on page 24 of the GSSG.

Factor 6, Other Conditions

This factor measures the extent to which various conditions contribute to the difficulty and complexity of carrying out supervisory duties, authorities, and responsibilities. To evaluate Factor 6, two steps are used. First, the highest level that a position substantially meets is initially credited. Then, if the level selected is either 6-1, 6-2, or 6-3, the Special Situations listed after the factor level definitions are considered. If a position meets three or more of the situations, then a single level is added to the level selected in Step 1. If the level selected under Step 1 is either 6-4, 6-5, or 6-6, the Special Situations may not be considered in determining whether a higher factor level is creditable. The agency credited Level 6-5 for this factor. The appellant has not contested that evaluation.

The GSSG describes three situations, any one of which meets Level 6-5, 1225 points. The first situation involves significant and extensive coordination and integration of a number of important projects or program segments comparable to the GS-12 level, and making major recommendations which have a direct and substantial effect on the organization. The GSSG states that three or more of the following or comparable areas meet this situation: (1) significant internal and external program and policy issues; (2) restructuring, reorienting, and recasting immediate and long-range goals, objectives, plans, and schedules, to meet substantial changes in legislation, program authority, or funding; (3) determining which projects or program segments to be initiated, dropped, or curtailed; (4) changes in organizational structure; (5) the optimum mix of reduced operating costs and assurance of program effectiveness; (6) the resources to devote to particular programs; or (7) policy formulation and long-range planning in connection with prospective program or functional changes. The second situation involves supervision of GS-13 work involving extreme urgency, unusual controversy, or other comparable demands. The third situation concerns managing work comparable to GS-11 through subordinate supervisors or contractors, requiring substantial coordination and integration comparable to paragraph a of Level 6-4 for a number of major work assignments, projects, or program segments.

At Level 6-6, 1325 points, the work requires exceptional coordination and integration of a number of very important and complex program segments or programs comparable to the GS-13 level, involving major decisions in many of the areas listed under the first situation in Level 6-5. Also creditable at Level 6-6 is the management of a substantial workload comparable to GS-12 through subordinate supervisors or contractors which requires coordination and integration similar to that described at Level 6-5.

Level 6-5 is met. The director oversees nonsupervisory work at the GS-11 level through subordinate supervisors, involving coordination of work to ensure consistent application of regulations and policies and the integration of the work into an overall resource management plan for the center. This is sufficient to meet the third situation

under Level 6-5. However, Level 6-6 is not met, since the director is not credited with directing work above the GS-11 level under the previous factor.

Level 6-5 is credited, for 1225 points.

GSSG SUMMARY		
FACTOR	LEVEL	POINTS
1. Program Scope and Effect	1-2	350
2. Organizational Setting	2-3	350
3. Supervisory and Managerial Authority Exercised	3-3	775
4. Personal Contacts		
A. Nature of Contacts	4A-3	75
B. Purpose of Contacts	4B-3	100
5. Difficulty of Typical Work Directed	5-6	800
6. Other Conditions	6-5	1225
	TOTAL	3675

A total of 3675 points equates to a GS-14, 3605 to 4050 points, according to the point-to-grade conversion chart on page 31 of the GSSG. Since the appellant's position is a full deputy to the director, a one-grade reduction, to GS-13, is appropriate.

Although the appellant's supervisory duties as Chief, Systems Division, are not grade-impacting, it should be noted that they do not exceed the GS-12 level.

Summary

The appellant performs work equivalent to GS-12 for 70 percent of his time, and work equivalent to GS-13 for 30 percent of his time. Consequently, the appellant's position is properly classified at the GS-13 level, which is the highest level of work performed for a significant portion (i.e., more than 25 percent) of the time.

Decision

This position is properly classified as Financial Manager, GS-505-13. This decision constitutes a classification certificate issued 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.