

OFFICE OF PERSONNEL MANAGEMENT
MERIT SYSTEMS OVERSIGHT AND EFFECTIVENESS
DALLAS OVERSIGHT DIVISION
CLASSIFICATION APPEAL DECISION

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

Appellant: [the appellant]

Position: Budget Analyst, GS-560-09
Position Number: 6773X

Organization: Budget and Manpower Branch
Resource Management Office
[district]
U.S. Army Corps of Engineers
[city, state]

Decision: Budget Analyst, GS-560-09
(Appeal denied)

OPM decision number: C-0560-09-01

Approved by:

/s/ Bonnie J. Brandon
Bonnie J. Brandon
Classification Appeals Officer

10/23/96
Date

Copy of decision sent to:

[the appellant]
[district]
U.S. Army Corps of Engineers
[address]
[city, state, zip]

[the personnel officer of appellant's agency]
Personnel Officer
[district] t
U.S. Army Corps of Engineers
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[the director]
Director of Human Resources Management
U.S. Army Corps of Engineers
[the division]
[address]
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U. S. Army Civilian Personnel Evaluation Agency
Attn: Harrel Sholar
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Department of the Army, OASA (M&RA)
Attn: SAMR-CPP-MP (Mr. James Feagins)
Hoffman Building II, Suite 5N35
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INTRODUCTION

The appealed position is assigned to the Budget and Manpower Branch, Resource Management Office, [the district] , U.S. Army Corps of Engineers, [the location], and is classified as Budget Analyst, GS-560-09. The appellant requests that the position be classified as Budget Analyst, GS-560-11.

This appeal is filed under the provisions of chapter 51, title 5 of the United States Code. This is the final administrative decision of the Government, subject to discretionary review only under the conditions and time limits specified in title 5 of the Code of Federal Regulations, sections 511.605 and 511.613.

GENERAL ISSUES

On January 29, 1993, the appellant appealed the classification of her position through her servicing personnel office to the Headquarters, U.S. Army Corps of Engineers (USACE), seeking an upgrade from GS-560-09 to GS-560-11. On April 19, 1993, USACE denied her appeal, and she was notified that her position was properly evaluated as Budget Analyst, GS-560-09.

By letter dated May 16, 1996, the appellant submitted an appeal to the Office of Personnel Management (OPM) through the [city] District's divisional command in [city and state]. In her appeal, the appellant requested OPM to: (1) conduct a comparison and consistency review of all comparable Budget Analyst jobs in the GS-560 series throughout the U.S. Corps of Engineers, and (2) upgrade her position from GS-560-09 to GS-560-11. Only the request for an upgrade of the appellant's position will be evaluated and decided.

The request for a comparison and consistency review is not being accepted for two reasons. First, by law, OPM must classify positions solely by comparing their current duties and responsibilities to OPM standards and guidelines (title 5, United States Code, sections 5106, 5107, and 5112). Since the exclusive method for classifying positions is the comparison to standards, we cannot compare the appellant's position to others as a basis for deciding her appeal. Second, the appellant did not provide specific information about why she believes certain positions are similar to her position but are classified differently.

POSITION INFORMATION

Both the appellant and her supervisor have certified the accuracy of the appellant's position description. We find that the position description of record is adequate for classification purposes.

The appellant's position is one of three positions assigned to the Budget and Manpower Branch of the Resource Management Office. The other two positions are a Budget Analyst, GS-560-11, and a Management Analyst, GS-343-11. The Budget Analyst, GS-560-11, serves as the branch chief with overall responsibility for the formulation, presentation, coordination, execution, and control of the district's operating budget. The Management Analyst is a subordinate position within the branch with responsibility for carrying out the district's manpower utilization and control program. The appellant also occupies a subordinate position and reports to the Budget Analyst, GS-560-11.

The appellant performs a wide range of duties associated with the formulation and day-to-day execution of the district's operating budget. She works independently under broad supervision and is relied upon by the branch chief to identify and escalate questionable situations. Work, such as the budget "call" letter, is reviewed by her supervisor for overall accuracy. She is the district's technical authority on the operation of the Corps Operating Budget Resource Analysis (COBRA) system. This is a Corps-wide software system that is used to manage all aspects of the district's financial management plan. It provides on-line interface by account number, project code, and organizational entity.

The appellant carries out her work in accordance with agency and district policies, regulations, and directives. She also performs her duties according to the standard operating procedures (SOP's) she and her supervisor jointly developed. These SOP's cover procedures associated with the operating budget and with funding, e.g., steps and timing of milestones, sample call letters, sample reports, and instructions for setting up funding accounts.

In regard to budget formulation, the appellant assimilates directives and guidance from higher level authorities to ensure that budget needs for the coming fiscal year comply with requirements, and she develops budgetary recommendations for the coming fiscal year for presentation to the working Program Budget and Advisory Committee (WPBAC). This committee is comprised of representatives (mostly assistant chiefs) from each division within the district. In preparing budget recommendations for the WPBAC, the appellant relies on notes she has taken at previous WPBAC meetings, historical data (records are available for the preceding six years), ceiling estimates made by the District Engineer, higher level budget goals and requirements, and current year data including rate variances.

WPBAC members and their respective organizations use the appellant's recommendations to respond to call letters she prepares for issuance by the branch chief. Using the appellant's input and its own projections of anticipated mission and work for the coming year, each organization submits its budget request to the Budget and Manpower Branch. The appellant is then responsible for checking each submission to determine whether it complies with regulatory requirements and guidance

and whether the work is military appropriations' work. The appellant works with the WPBAC to resolve problems with numbers, unfunded requirements, and other similar issues. The final consolidated budget submission must be approved by the PBAC (comprised of division chiefs) and signed by the District Engineer. The appellant attends the PBAC's meetings, but presentations to it are made by the Budget and Manpower Branch Chief or the Resource Management Officer.

In accordance with Corps-wide regulations, the district uses zero-base budgeting as its method of budgeting. Thus, all facets of the district's budget are managed to maintain a nominal balance, i.e., earning enough to pay expenses.

In regard to budget execution, the appellant monitors the activity in each of the district's 25 budget groups. She is responsible for recording and accounting for the expenditures of funds that involve appropriations from 10 to 15 various funding sources. Apportionments are allotted to the district on a quarterly basis, so affected accounts must be reconciled to ensure that expenditures are consistent with authorized levels. Additionally, the appellant is responsible for controlling funds which are expended by the district on behalf of other agencies, e.g., the Environmental Protection Agency's Superfund, funds from the Department of Energy, local parish project sponsors. Although agency regulations provide account definitions and relevant codes, the appellant exercises judgment in determining which are applicable to the functions carried out in the district.

Each organization within the district has a representative who tracks internal budget data for the purpose of making data entries into the COBRA system. On a monthly basis, the appellant consolidates the COBRA data for all organizations and produces the district's Monthly Execution Report. Additionally, she uses spreadsheets and graphics software to record monthly nominal rates and prepare reports using historical data to provide trend analyses and nominal rate comparisons. Throughout the budget execution process, WPBAC meetings occur on an ad hoc basis. The appellant attends these meetings to answer questions posed by committee members and, on occasion, to make presentations before it.

Based on her knowledge of the district's budgetary processes and the unique characteristics of each organization's accounts, the appellant prepares analyses to show how costs and budget changes affect other program areas. Slippages occur during the budget cycle that necessitate changes in nominal rates in order to ensure that spending does not exceed authorized levels. Predicting the timing of needed rate changes is difficult because the causes of slippages are not easy to determine. It can take two to three months to note any slippages and make adjustments. Adjustments are also part of the district's formal mid-year budget review process, a process that is required by regulation and in which the appellant is integrally involved.

In performing her duties, the appellant interacts with a wide range of personnel within the district, e.g., division chiefs, clerical support staff. She also deals with other Corps of Engineers budget offices and with bank officials and loan officers, as needed. The purpose of her contacts is to exchange information, to provide advice and assistance, and to persuade others to follow the Budget and Manpower Branch's budgetary guidance and accept its recommendations.

SERIES AND TITLE DETERMINATION

The agency has classified the appellant's position in the GS-560 series and titled it Budget Analyst. The appellant does not question the series and title of her position. We find the appellant's position is properly allocated to the GS-560 series with Budget Analyst as the appropriate title.

GRADE LEVEL DETERMINATION

The Budget Analysis, GS-560, classification standard was used to determine the grade level of this position. This standard has its classification criteria developed in the Factor Evaluation System (FES) format. This format has nine grade-influencing factors. Each factor is evaluated separately and is assigned a point value consistent with the factor-level descriptions (FLD's) provided in the standard. Under FES, in order for a duty or responsibility to warrant a given point value, it must be fully equivalent to the overall intent of the selected FLD. If the responsibility fails in any significant aspect to meet a particular FLD in the standard, the lower point value must be assigned. When all the factors have been evaluated, the total points are converted to a grade by using the standard's grade conversion table. The following is a factor-by-factor analysis of the appellant's work.

Factor 1 - Knowledge Required By The Position

The appellant must have a thorough understanding of the agency's budgetary rules and regulations and of the sources, types, and methods of funding which apply to the district's budget so that she can recommend actions to the branch chief and provide advice to district management on budgetary matters. She must be knowledgeable about information sources and skillful in analyzing and applying historical data in order to prepare forecasts of annual funding needs and reprogramming requirements. The appellant is relied upon to use her knowledges and skills to prepare and provide recommendations to management at the mid-year budget review, in ad hoc meetings, and in daily interactions with those who have budget-related responsibilities. As the district's technical authority on the operation of the COBRA system, she must be able to provide guidance and instructions to others about its operation and manipulate data in the system to prepare budget reports, such as the Monthly Expenditure Report.

By reference to the standard, this degree of knowledge matches Level 1-6 in that employees at this level must apply analytical skill in interpreting source information and in applying it to the budget; use readily available historical data to forecast annual funding needs; apply knowledges to enter and adjust budgetary data in a wide variety of reports; and use knowledges of organizational budget policies and regulations to identify and refer reprogramming needs which require prior approval to officials at higher echelons in the organization. This level is also appropriate for positions in an organizational component with no subordinate budget offices and where a good practical knowledge of missions and objectives is required to equate needs of serviced activities to dollar figures in the budget.

The appellant's position requires some knowledges that are characteristic of Level 1-7 but not to the extent that required knowledges are fully equivalent to the overall intent of that level. The appellant must have a thorough knowledge of sources, types, and methods of funding, e.g., annual apportionments, allotments, but she is not required to have a detailed, intensive knowledge of budgetary and financial relationships between the district's budget and those of other agency components and organizations. The appellant must possess skill in analyzing budgetary relationships and developing recommendations for budgetary actions, e.g., reprogramming funds among object classes, but she is not required to know and apply analytical techniques such as cost-benefit analysis, linear programming, and probability theory. Employees with knowledge as that described at Level 1-7 review and approve or disapprove requests for allotments submitted by subordinate installations and provide advice on all aspects of the application of agency guidelines to subordinate components. Typically, budget officers apply knowledges and skills characteristic of Level 1-7.

The knowledge required by the appealed position is evaluated at Level 1-6 (950 points).

Factor 2 - Supervisory Controls

The appellant works independently under the broad supervision of the Budget Analyst, GS-560-11, who relies upon her to identify and escalate questionable situations to him as they arise. He reviews her final work products, such as the budget call letter, for overall accuracy and completeness, e.g., in terms of inclusion of applicable goals and rates established by higher level authorities. The appellant has great latitude to analyze and evaluate spending levels in terms which include General and Administrative rates, overhead rates, and nominal balances and to discuss her recommendations with her supervisor. The supervisor accepts the accuracy of the appellant's calculations and data compilations with minimal source document verification.

By reference to this standard, this degree of supervisory control equates to Level 2-3 where the employee is responsible for independently planning and carrying out information gathering and analysis activities which involve currently used methods and

practices of budgeting. At this level, recommendations and decisions which change the amount of funds allotted to programs or the purpose for which funds in approved budgets are used require prior supervisory approval. Within this framework, work products are reviewed at key stages of development and upon completion for soundness of technical treatment and conformance to budget policy and requirements.

The degree of supervisory controls found at Level 2-4 is not equivalent to those found in the appellant's position. At this level, employees have added responsibility for making a wide range of technical budgetary decisions, commitments, and recommendations as work proceeds. Also typical of this level is responsibility for independently planning, performing, coordinating, and scheduling budgetary financing for new programs and activities of a substantive nature and for resolving and interpreting ambiguous and conflicting budgetary policies and regulations.

The factor for supervisory controls is evaluated at Level 2-3 (275 points).

Factor 3 - Guidelines

The appellant performs a wide range of duties associated with the formulation and day-to-day execution of the district's operating budget. She carries out these duties in accordance with a large number of agency and district policies, regulations, and directives. She must use judgment in locating and selecting proper guides and procedures, and recommends changes to or adaptation of the district's policies for estimating budgetary needs and controlling expenditures. The appellant also refers to Budget and Manpower Branch SOP's which she helped create.

By reference to the standard, this degree of guidance matches Level 3-3 where the employee uses judgment in interpreting, adapting, and applying guidelines and independently resolves gaps in specificity or conflicts in guidelines. At this level, employees propose regulatory changes designed to improve the effectiveness or efficiency with which funds are obtained or used.

The guidelines applied by the appellant do not meet Level 3-4 where guidelines for performing the work are scarce or of limited use, and the employee is responsible for developing guidelines to be followed by budget officers and program managers at subordinate organizational levels in various geographic regions.

The factor for guidelines is evaluated at Level 3-3 (275 points).

Factor 4 - Complexity

The appellant assimilates directives and guidance to ensure that the budget for the coming year complies with requirements. She develops budgetary recommendations

and guidance for management on an on-going basis and monitors allotments and expenditures in approximately 25 budget groups involving appropriations from 10 to 15 various funding sources. She analyzes budget execution activities to isolate causes for slippages that require rate changes to ensure that spending does not exceed authorized levels.

By reference to the standard, this degree of complexity matches Level 4-3 where duties include forecasting funding needs for continuing support activities using current and historical cost data; providing advice on the applicability of installation or component regulations; and, identifying, plotting, and determining reasons for trends in the cost of accomplishing specific work objectives. At this level, employees compile, analyze, and summarize budgetary information pertaining to past, present, and future costs of administrative expenses and/or services needed to support objectives of the annual work plan. Work requires the employee to identify, quantify, and analyze relationships among organizational needs and objectives, costs, obligations, revenues, expenses, requirements of budgetary guides, and funding information in unrelated documents and reports.

This degree of complexity does not meet Level 4-4 of the standard in that work at Level 4-4 requires the analyst to make use of analytical techniques, such as cost-benefit analysis, amortization, depreciation, and prorating revenues and costs among customers. At this level, work involves the performance of a wide variety of analytical and technical budget administration functions for substantive programs and support activities. Programs and funding are unstable and subject to change throughout the budget year.

The factor for complexity is evaluated at Level 4-3 (150 points).

Factor 5 - Scope and Effect

The purpose of the work is to apply a variety of standard agency budgetary rules and regulations to the consolidation and submission of the district's budget proposals, monitor the execution of the approved budget, provide advice to management officials, and reprogram funds, when necessary. A detailed budget is established for a one-year period for approximately 25 budget groups involving appropriations from 10 to 15 various funding sources. The appellant's work affects the timely execution of the budget and the effective use of the funds allocated.

By reference to the standard, this degree of scope and effect matches Level 5-3 where advice affects the accuracy of budget forecasts and compliance with legal and regulatory guides. Typically, organizations budgeted for are engaged in substantive program or support operations at the lowest operating level in the agency, and such operations are funded on a short-term basis, i.e., one-year or less.

This degree of scope and effect does not meet Level 5-4 of the standard where the purpose of the work is to formulate and/or monitor the execution of long-range, e.g., three-to-five year, detailed budget forecasts and plans to fund the implementation of substantive programs and projects of the employing component or agency. At this level, recommendations and technical interpretations affect the conduct of major substantive or administrative programs and services, e.g., the conduct of a regulatory and enforcement program within a region or comparable area of the nation. Programs and projects typically cut across component lines within the employing agency.

The factor for scope and effect is evaluated at Level 5-3 (150 points).

Factor 6 - Personal Contacts

The appellant regularly interacts with other employees in the Resource Management Office and with management officials and employees who have budget-related responsibilities within the district. She also deals with other Corps of Engineers budget offices and with bank officials and loan officers, as needed.

By reference to the standard, this level of personal contacts matches Level 6-2 where contacts are with persons from outside the immediate employing office but within the same Federal agency or major component. Typical of this level are contacts with project managers responsible for substantive technical programs or their designated representatives.

This level of personal contacts does not meet Level 6-3 where contacts are with individuals from outside the agency who represent budget and program interests of other Federal agencies, contractors, or Congressional staff members. Contacts normally take place at formal budget briefings.

The factor for personal contacts is evaluated at Level 6-2 (25 points).

Factor 7 - Purpose of Contacts

The purpose of the appellant's contacts is to exchange information, provide advice and assistance, and persuade others to follow the Budget and Manpower Branch's budgetary guidance and accept its recommendations.

By reference to the standard, the purpose of the contacts matches Level 7-2 in which contacts are made for the purpose of resolving budgetary issues and problems and carrying out budgetary transactions to achieve mutually agreed upon financial and program objectives. Typically, the employee has extensive contacts with program managers for the purpose of consolidating requests into one complete budget request covering the organization's plans, programs, and personnel.

This degree of purpose of contacts does not meet Level 7-3 in which the purpose of contacts is to persuade program managers and other officials in positions of decision-making authority to follow recommendations. At this level, persuasion and negotiation are necessary due to the presence of conflicting budgetary and program objectives.

The factor for purpose of contacts is evaluated at Level 7-2 (50 points).

Factor 8 - Physical Demands

The appellant performs work that is primarily sedentary and requires no special physical ability.

By reference to the standard, the physical demands match Level 8-1 where work is sedentary, and no special physical effort or ability is required to perform the work.

The factor for physical demands is evaluated at Level 8-1 (5 points).

Factor 9 - Work Environment

The appellant performs work in an office environment with no unusual risks or discomfort.

By reference to the standard, the work environment matches Level 9-1 where the work environment includes the array of risks and discomforts normally found in offices, conference rooms, and similar settings in public buildings.

The factor for work environment is evaluated at Level 9-1 (5 points).

FINAL GRADE DETERMINATION

Application of the criteria in the GS-560 series standard results in the following point totals being assigned for Factors 1 through 9:

<u>FACTOR</u>	<u>LEVEL</u>	<u>POINTS</u>
Factor 1	Level 1-6	950 points
Factor 2	Level 2-3	275 points
Factor 3	Level 3-3	275 points
Factor 4	Level 4-3	150 points
Factor 5	Level 5-3	150 points
Factor 6	Level 6-2	25 points
Factor 7	Level 7-2	50 points
Factor 8	Level 8-1	5 points
Factor 9	Level 9-1	5 points
	TOTAL	1885 points

Reference to the conversion chart on page 21 of the GS-560 standard shows that the assigned total of 1885 points falls within the range of grade GS-9 (1855 - 2100).

DECISION

The appealed position remains properly classified in the GS-560 series at the GS-9 level. The correct title is Budget Analyst.