HQUSACE Classification Guidance for Accounting Officers

1. *References:*

a. OPM, JFPCS, Professional and Administrative Work in the Accounting and Budget Group, GS-0500, December 2000

b. OPM, PCS, General Schedule Supervisory Guide (GSSG), July 1999

2. *Guidance for supporting GS-510-13 positions based on the GS-500PA.*

Factor Level 1-8, Knowledge Required by the Position

USACE Standard: Mastery of, and skill in applying professional knowledge of the theory, concepts, principles, and practices of USACE accounting and, as required, financial management sufficient to conduct difficult/complex assignments involving interfaces and interrelationships between and among the technical division programs/functions, and related systems, policies and issues. Note: the technical accounting aspects of Finance and Accounting (F&A) are generally credited in levels 1-7 and below.

Intent: To fully achieve the intent of the GS-510 standard from the USACE perspective, the following examples indicate the minimum (floor) ranges necessary to satisfy Level 1-8. The essence of the standard is met through the types of work as shown below. The F&A Officer (F&AO) must personally handle or supervise the handling of particularly challenging problems in a managerial accounting/advisory role in support of an executive decision-support environment with senior district management (i.e., the F&AO adds further interpretation of the requirement for those being supervised, and/or develops local policy on how to handle difficult situations where the resolution can affect a broad range of internal and external customers and stakeholders).

USACE Examples: (examples and characteristics of work that display how USACE F&AOs may satisfy level 1-8). Level 1-8 may be credited if the position meets at least one of the following three scenarios:

a. Accounting services support either a large and complex civil and military workload, or equivalent civil-only (or military only) workload. The F&AO conceives new accounting approaches or applications that are beyond level 1-7 requirements, creates innovative solutions to complex problems in existing district programs or situations that cross two or more components of the district. In this context, the term "large and complex" refers to the following representative examples:

    1) Multiple funding sources per project complicate the financing arrangements and create reliance on advanced levels of knowledge and expertise of the F&AO.

2) Projects involve broad interface across several functional elements of the district.
3) The project life-cycle is complicated and has multiple deliverables.
4) Specialized knowledge is required for unique accounting services. For example: additional credit is given to F&AOs that handle or manage unique (specialized) accounting situations such as power accounting, large non-Army customers such as the Air Force (or equivalent) with programs requiring unique accounting skills/competencies and knowledge, and particularly complex financing arrangements as part of the Project Cooperation Agreement (PCA) process (normal PCA financial arrangements are credited in Level 1-7). Therefore, F&AOs must clearly justify how "complex financing arrangements are creditable under 1-8) through functions such as financial solvency of the partner and affordability issues.

-or-

b. Planning, analyzing, determining cost/benefit relationships, or conducting comprehensive analysis of economic conditions and factors leading to a determination of the financial solvency of non-federal entities/activities as part of actions such as PCAs. Comprehensive participation in providing project delivery teams with advanced financial analysis regarding particularly difficult/challenging financial problems and situations (management of the district S&A account to include determining the financial solvency of the account, affordability determinations, rate adequacy, and financial projections). Note: this assumes that the management of the S&A account has been moved to the district Resource Management Office (RMO).

-or-

c. Both of the following:

1) Design, development, and implementation of "automated accounting modules" to accommodate local policies or accounting needs in the district. Functional proponents are seldom the lead in the design and development of major financial systems (such as CEFMS). In USACE, F&AOs are most often placed in the role of providing accounting expertise as systems are being developed, solving problems between existing systems and/or their interfaces, evaluating the effectiveness of systems, and helping influence necessary improvements to systems. F&AOs operate and/or manage enterprise-type systems that are Oracle-based (or equivalent) and deal directly with existing (legacy) systems concurrently. The term concurrent (from the examples of assignments that satisfy Level 1-8 in the GS-500PA may be met in the Corps by being the functional proponent for a district-wide system (i.e., CEFMS) and being closely involved with the interrelationships between other district-wide

legacy systems such as REMIS and RMS, and/or are responsible for leading the design and/or development of 4th and 5th generation software applications for advanced analysis of financial information (i.e., applications in Discoverer 2000, COGNOS, or equivalent programs that incorporate advanced technologies such as data mining, data cubes, advanced data access techniques such as drilling down and drilling through transactions, etc.). Note: Developing or running SQL (and equivalent programs such as ACCESS) queries/applications is credited with Level 1-7.

-and-

2) Conducting other managerial accounting functions that provide senior district leadership with decision-support and advanced analysis for decision-making; development or management of non-standard accounting systems providing advanced analysis capabilities across the organization; off-line and other unique applications to account for and track items such as cash collections, managing the system to track direct funding for the Bonneville Power Administration, and other unique accounting applications.

Factor Level 2, Supervisory Controls (analysis of level 2-4 vs. 2-5)

Intent: There are key distinctions made between Levels 2-4 and 2-5 found in Office of Personnel Management (OPM) and Department of Defense (DOD) appeal decisions and OPM Digests of Significant Classification Decisions and Opinions. Research indicates the following:

a. The availability of a technically qualified supervisor must be considered when attempting to satisfy Level 2-5. For the Corps, district F&AOs are co-located with and have direct access to GS-505 supervisors that are qualified to oversee their work both technically and administratively. It is not necessary for the RM position to be qualified for the GS-510 series to perform this oversight role. Further, the existence of the GS-505 positions in the management chain allows for supervision such as:

    1) analyzing policies from HQUSACE and/or MSCs and determining their effect on the program.
    2) Formulating and issuing policy statements governing the program.
    3) Establishing procedures to provide for management needs and ensure efficient operations
    4) Exercising normal supervisory control, including planning and assigning work, setting priorities, and giving program guidance.

b. Beyond what is included in (a) above, the level of supervision in 2-4 vs. 2-5 is contrasted by the fact that Level 2-5 supervision reflects only administrative supervision (such as the supervision provided to the RM position by the District Engineer/Deputy District Engineer).

c. Supervisory guidelines representative of Level 2-4 recognize the F&AO to be the technical accounting expert. Level 2-5 requires both the accounting expertise along with the corresponding management role (receives only administrative supervision).

Therefore, as USACE is currently structured, it will require extremely unusual circumstances for properly classified evaluations of individual district F&AOs at the GS 12/13 levels to satisfy the requirements necessary to achieve level 2-5 of the 510 standard.

Factor Level 3, Guidelines

Based upon the HQ USACE review, we find no issues with assigning Level 3-4.

Factor Level 4, Complexity

Intent: As stated in the beginning of this advisory, F&AOs that satisfy factor Level 1-8 generally will also satisfy Level 4-5. At Level 4-5, work involves accounting functions characterized by particularly difficult and complex accounting problems under responsible circumstances. The work includes advising a number of technical division chiefs and/or the District Engineer/Deputy, preparing (recurring) decision-support information for senior district leadership, and intensive planning for financial efforts.

USACE Examples: (examples and characteristics of work that display how USACE F&AOs may satisfy Level 4-5):

a. Decisions are complicated by conditions such as the interrelationship of CEFMS with other legacy systems (i.e., trouble shooting, tracing transactions throughout several systems, drawing conclusions from complicated analytical tools such as data mining and data modeling, etc); interpreting USACE (or higher authority) policies and legislation governing highly sensitive programs. The number and variability of General and Administrative (G&A) support and technical divisions served by the accounting system increases the complexity of the position.
b. The work requires the F&AO to be adept at conceiving new strategies for the solution of accounting problems.
c. The F&AO's accounting program leadership at the District level, and other work such as planning for CFO reviews, work on complex regional issues (i.e., for the Regional Management Boards); are fundamental to satisfying evaluation at Level 4-5.
d. Formation of a Project Management Plan for a complex project (the financial aspects of the plan). Please refer to the characteristics of the term complex in Factor 1 of this advisory.
e. Serves as the functional proponent for CEFMS within the district and is closely involved with the interface/integration issues between other legacy systems and as the bridge between the information technology world and the functional (users) world.

Factor Level 5, Scope and Effect (analysis of Level 5-4 and 5-5)

Intent: This factor covers the relationships between the nature of work; i.e., the purpose, breadth and depth of the assigned work, and the effect of output or services both within and outside the district. The normal range of F&AO work clearly falls in the range of 5-4 and 5-5. This advisory provides guidance on how to determine the appropriate level to assign.

USACE Examples: To satisfy level 5-5, F&AOs should reflect the following types of work:

a. Scope of Level 5-5 includes:

1) Solving significant problems in the financial management of the district.
2) Coordinating the work of others in managing the accounting program of the district.
3) Providing technical advice on CEFMS and related legacy systems, or provides problem resolution reports based upon accounting expertise and knowledge for making USACE-wide changes to CEFMS.

b. The effect of the F&AO's work has significant impact on district operations and involves helping the work of others, providing timely services, and impacting on the adequacy of decision-support efforts.

In contrast, Level 5-4 is satisfied with the following examples:

c. Scope of Level 5-4 includes:

1) Monitoring a variety of appropriated, reimbursable and/or military fund resources and activities for the district;
2) Managing CEFMS for the district;
3) Coordinating financial staff access to systems outputs.

d. The F&AO's work affects the financial success and viability of the district's programs.

Factor 6 (Personal Contacts), Factor 7 (Purpose of Contacts), Factor 8 (Physical Demands), Factor 9 (Work Environment)

The HQUSACE review found no inconsistency issues in assigning Levels 6-3, 7-2, 8-1 and 9-1.

Summary for evaluation by the GS-500PA:

Factor	*GS-13*	*GS-12*
Knowledge Required by the Position	1-8 (1550 points)	1-7 (1250 points)
Supervisory Controls	2-4 (450 points)	2-4 (450 points)

Guidelines	3-4 (450 points)	3-4 (450 points)
Complexity	4-5 (325 points)	4-4 (225 points)
Scope and Effect	5-5 (325 points)	5-4 (225 points)
Personal Contacts and	(6-3	(6-3
Purpose of Contacts	(7-C (180 points)	(7-C (180 points)
Physical Demands	8-1 (5 points)	8-1 (5 points)
Work Environment	9-1 (5 points)	9-1 (5 points)
TOTAL	3290 points	2790 points

The point range for the GS-13 level is 3155-3600. The point range for the GS-12 level is 2755-3150.

3. Guidance for Evaluation by the GSSG:

Factor 1, Program Scope and Effect

The work of the F&A Branch is complex administrative and technical work that supports the operations of the district, a field activity of the U.S. Army Corps of Engineers. The functions of the F&A Branch support and significantly affect the civil works and military construction missions of the district. Level 1-2 is assigned.

Factor 2, Organizational Setting

Position reports to the Chief, Resource Management Office, who is one reporting level below the District Commander. While the District Commander is a colonel, it is considered an SES equivalent because the Commander directs work through several subordinate GS-15 supervisors. Level 2-2 is assigned.

Factor 3, Supervisory and Managerial Authority Exercised

Position supervises a straight-line organization and exercises the first four and a total of six or more of the authorities and responsibilities listed at Level 3-2. Level 3-2 is assigned.

-or-

Position supervises at least two subordinate team leaders and/or supervisors that meet the criteria for evaluation by the General Schedule Leader Grade Evaluation Guide or GSSG. Level 3-3b is assigned.

Factor 4, Personal Contacts

Subfactor 4A, Nature of Contacts

Contacts are with supervisors and managers within the district; accounting officials and project managers at MVD, HQUSACE, and the USACE Finance Center; technical representatives of contractors and private firms doing business with the district; and comptroller and financial representatives of local and state governments. These contacts meet Level 4A-2. Contacts with high-ranking military and civilian managers at HQUSACE do not occur with sufficient frequency to impact the complexity of this position's supervisory duties. Further, these contacts typically do not take place in meetings or conferences that require extensive preparation. Thus, Level 4A-3 is not fully met. Level 4A-2 is assigned.

Subfactor 4B, Purpose of Contacts

Position engages in contacts primarily to advise on technical accounting issues, coordinate work with serviced district components, and resolve operating problems with his subordinates and others, including contractors and vendors and representatives of state and local governments. These contacts meet Level 4B-2. The F&AO is considered the district's principal technical advisor on accounting matters. In this capacity, position is often required to justify, defend, and negotiate his positions on controversial issues (e.g., in meetings dealing with the certification of funds), to commit resources, and to gain compliance with laws and regulations. In these cases, the issues involved are of importance to operating officials of the district who are responsible for the accomplishment of the district's technical missions. However, the full intent of 4B-3 is not met because this level is appropriate when the supervisor engages in contacts to negotiate, justify, or defend to obtain or commit resources on matters that are "of considerable consequence or importance to the program or program segment managed." This position is not required to engage in contacts for this purpose. Level 4B-2 is assigned.

Factor 5, Difficulty of Typical Work Directed

A district where the preponderance of the district's workload comes from O&M work will have less GS-12 level work than a district that has a wide variety of complex projects. However, it is unlikely that any district will have enough GS-12 level work to reach 25% of the workload for base level purposes. GS-11 best characterizes the nature of the basic nonsupervisory work performed or overseen by the organization directed and constitutes 25% or more of the workload of the organization. Level 5-6 is assigned.

Factor 6, Other Conditions

Supervision at this level requires substantial coordination and integration of a number of major work segments, projects, or program segments of professional, scientific, technical or administrative work comparable in difficulty to the GS-11 level. Level 6-4 is assigned.

-or-

Manages the work of at least two subordinate supervisors who each direct substantial workloads at the GS-11 level. Such base work requires similar coordination as that described at Level 6-4a for first-line supervisors.

Summary Evaluation of Supervisory Duties:

Factor	**Level**	**First-Level GS-12**	**Second-Level GS-13**
Program Scope and Effect	1-2	350 points	350 points
Organizational Setting	2-2	250 points	250 points
Supv & Mgr Auth Exercised	3-2	450 points	775 points
Nature of Contacts	4A-2	50 points	50 points
Purpose of Contacts	4B-2	75 points	75 points
Difficulty of Work Directed	5-6	800 points	800 points
Other Conditions	6-4	1120 points	1225 points
TOTAL		3095 points	3525 points

A total of 3095 points falls within the range (2755-3150) for GS-12 level positions. At total of 3525 points falls within the range of (3155-3600) for GS-13 level positions.

4. ***Final Determination:*** Accounting Officer, GS-510-12 or 13.