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## Accounting Technician 05

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### GS-0525-05

NOTE: THE SENTENCE IN PART I DESCRIBING THE PURPOSE OF THE POSITION AND PARTS II AND III IN THEIR ENTIRETY ARE PERMANENT PARTS OF THE LIBRARY AND MAY NOT BE CHANGED OR EDITED IN ANY WAY.

#### I. INTRODUCTION

This position is located in

Provides technical support for a variety of payments and accounts which generate a limited variety of transactions, or require less than the full range of accounts, or require few subdivisions.

#### II. MAJOR DUTIES AND RESPONSIBILITIES

Typical assignments include but are not limited to classifying transactions affecting control and subsidiary accounts; establishing, maintaining and reconciling accounts; verifying availability of funds and appropriation codes; closing accounts and preparing reports and statements; and analyzing accounting data.

Receives, reviews, codes and processes transactions involving multiple or varied journals or subsidiary ledgers. Reconciles obligation and expenditure documents; computes charges and adjustments. Establishes and maintains controls to prevent over-obligation of funds.

Analyzes error listings, identifies error source, corrects entries, and reprocesses transactions. Reconciles reports, records, and accounts. Traces errors, and makes necessary adjustments.

Assists in reviewing overdue, suspense, and unliquidated and/or overdue obligations and accounts payable items; initiating action to clear or resolve account. Contacts accounting and operating staff in serviced organizations to obtain status of transactions; liquidates obligation account and de-obligates funds when appropriate.

Assists in preparing estimates for recurring charges such as utilities, communications, or supplies.

#### III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position FL 1-3, 350 pts.

Knowledge of existing accounting systems, standard accounting codes, classifications, and terminology; DOC and serviced organization accounting policies, procedures, and requirements; and the ability to apply various accounting methods, forms and techniques to classify accounting transactions, and maintain and reconcile records.

Knowledge of bookkeeping and accounting methods, documents, codes, terms, and techniques to classify, verify, obligate, and reconcile a variety of expenditure and collection transactions in manual and/or automated systems.

Knowledge of appropriations and allotments for a variety of financial obligations and debits.

Knowledge of client organizations' accounting structure and automated system(s).

Factor 2 - Supervisory Controls FL 2-2, 125 pts.

The supervisor or other designated employee provides instructions for new procedures, policies or regulations, and unusual assignments. Employee performs recurring work independently. Work is spot checked for accuracy and compliance with guidelines. Technical guidance may also be provided by more experienced office staff.

Factor 3 - Guidelines FL 3-2, 125 pts.

Guidelines consist of regulations, agency accounting manuals, local procedures and directives, and instructions for computer terminal operation. Judgment is required to recognize differences among similar situations, and to locate, identify, select and apply appropriate guidance. Situations in which existing guidelines cannot be applied or significant deviations must be made to supervisor or designated employee.

Factor 4 - Complexity FL 4-3, 150 pts.

The employee determines the accounts affected by transactions, reconciles records, prepares required documentation and reports, and performs other duties related to account maintenance. Many of the accounting transactions and data are varied and involve varying types of advanced or deferred payments, numerous modifications, or multiple funds. There are many possible sources of error; preparing statements and reports may require searching to identify, select and convert data which are not always comparable.

Factor 5 - Scope and Effect FL 5-2, 75 pts.

The purpose of the work is to provide technical support for accounts which generate a variety of transactions. The work affects the timeliness of payments on accounts, and the accuracy of the financial records of client offices.

Factor 6/7 - Personal Contacts/Purpose of Contacts FL 6-2a, 45 pts.

Contacts are with accounting and operating personnel of the client offices, other federal agencies, and vendors. The contacts are to exchange or clarify information, and to ensure prompt processing of documents.

Factor 8 - Physical Demands FL 8-1, 5 pts.

Work is primarily sedentary. May be required to lift and move files/printouts.

Factor 9 - Work Environment FL 9-1, 5 pts.

The work is performed in an office setting.

TOTAL = 880 pts.

This position is non-exempt from coverage under the Fair Labor Standards Act.

#### IV. UNIQUE POSITION REQUIREMENTS

(Last Updated: September 19, 2001)