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Accounting Technician 07

GS-0525-07

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 in

Provides accounting support for a variety of the most complex accounts.

II. MAJOR DUTIES AND RESPONSIBILITIES

Establishes and maintains control and subsidiary accounts for most or all types of classes which are inter-related, require extensive supporting schedules and analyses, involve extensive subdivisions with intermediate summary ledgers, and require frequent and varied adjustments, balancing and reconciling. Programs generate a variety of diverse accounts which each require control accounts and subdivided accounts.

Reviews, analyzes, classifies, and reconciles transactions, and commitment and obligation documents. Traces and resolves discrepancies. Reconciles accounts and prepares trial balances or schedules. May be responsible for final reconciliation of related accounts.

Regularly reconciles accounts and adjusts them to reflect outstanding balances. Maintains unliquidated obligation and back-up files. Liquidates obligations when notified of receipt of goods/services.

Reviews and analyzes reports/listings, classifies errors, takes corrective action to balance reports/listings, and verifies corrected copy. Determines all transactions are properly processed and that total activity agrees with pre-determined control totals. Analyzes and prepares recurring and special reports on the causes of adjustment actions, determines the source of processing deficiencies, and recommends corrective procedures. Reports and schedules are prepared for individual programs in addition to consolidated statements for the activity.

May provide technical guidance to lower graded Accounting Technicians or train Accounting Clerks and Technicians in operating procedures, policies and regulations.

III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position FL 1-4, 550 pts

Knowledge of an extensive body of accounting procedures and techniques to understand and work with a total accounting system which involves different programs which generate a large variety of transactions.

Knowledge of most accounting classifications and subdivisions to make classification determinations and process transactions.

Knowledge of accounting procedures to review, clarify and code appropriation funding, allotments, obligations and disbursements.

Knowledge of and ability to analyze the interrelationship of accounts that are affected by varied transactions to monitor accounts.

Knowledge of procedures used to enter, modify, retrieve, and delete accounting data/information in an automated system.

Knowledge of client organizations' accounting structure and automated system(s). Knowledge of agency regulations, procedures and policies.

Factor 2 - Supervisory Controls FL 2-3, 275 pts

The supervisor provides or other designated employee general guidance and suggestions on how to handle unusual transactions. Performs daily work independently, resolving problems and deviations. Responsible for accuracy and validity of data and the correct balancing and reconciliation of accounts. Work may be spot-checked or results may be reviewed as reflected in account balances and allotment records.

Factor 3 - Guidelines FL 3-3, 275 pts

Employee uses accounting manuals, agency regulations, and directives which do not cover all situations. Employee must apply a good understanding of accounting procedures and techniques to interpret and apply appropriate guidelines to situations not specifically covered, and adapt or deviate from procedural instructions as necessary and appropriate. This may require developing approaches and detailed work methods to complete the assignment.

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 extensive searching to identify, select and convert data which are not always comparable.

Factor 5 - Scope and Effect FL 5-3, 150 pts

The work ensures the integrity of the overall general ledger controls and the accuracy of balances and associated reports. The work results in the elimination of duplication of effort, better adherence to financial recording and reporting requirements, and the provision of accurate information to the operating units.

Factor 6/7 - Personal Contacts/Purpose of Contacts FL 6-2b, 75 pts

Contacts are with accounting and operating personnel of the client offices, other federal agencies, and vendors. The contacts are to exchange or clarify data and information, resolve differences of data or operating procedures, recommend solutions to operating problems, and coordinate work between units.

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 = 1485 pts

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

IV. UNIQUE POSITION REQUIREMENTS

(Last Update: September 19, 2001)

