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## Lead Accounting Technician 07

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### 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

The incumbent performs and leads employees in providing technical support to multiple organizations and/or handling a large variety of payments and accounts involving a number of different programs and variety of transactions.

#### II. MAJOR DUTIES AND RESPONSIBILITIES

Maintains general ledger or subsidiary accounts. Classifies all types of normal transactions and recurring adjustments. Receives, reviews, analyzes, classifies, and reconciles transactions, and commitment and obligation documents. Codes and processes documents. Traces and resolves discrepancies. Uses all or most classes of accounts which require moderate subdivision of most accounts or extensive subdivision of a few classes of accounts.

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

Prepares reports and statements that reflect account relationships. Some accounts require extensive supporting schedules and analyses to explain changes from previous reporting periods.

Prepares invoices and other fiscal items for payment. Verifies amounts with original obligation document. Notes, clarifies, and corrects discrepancies.

In addition to performing the above specified duties, the employee is responsible for leading the work of three or more GS-0525-06 positions. Leader duties include distributing and balancing the workloads; keeping in touch with the status and progress of the work; estimating and reporting on expected time of completion of the work; providing instructions to other employees; providing on-the-job training to new employees; reviewing work.

#### III. FACTOR LEVELS

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

Knowledge of an in-depth body of accounting procedures, regulations, practices, policies 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 or designated employee provides 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 3-2, 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. The guides can be applied to virtually all given assignments.

#### 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 5-2, 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,25 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 = 1230 pts

Since this is a lead position, the grade level is one above the highest level led.

FINAL GRADE = GS-0525-07 (Lead)

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

#### **IV. UNIQUE POSITION REQUIREMENTS**

(Last Updated: October 4, 2001)

