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ACCOUNT CLERK SERIES

Series Definition:

This series includes all classes of positions which involve the performance as well as the supervision of, but not as a major portion of the working time, clerical work involving as a primary assignment the systematizing of information about transactions and activities into accounts and quantitative records. Systematization includes computing, classifying and recording numerical data to keep sets of financial accounting records complete and to derive reports therefrom.

The State's general accounting system is designed to provide reliable, meaningful data on financial transactions, and records which are incorporated in that system are used to evidence the proper discharge of legal accountability for funds and other resources made available to State departments and agencies. It is on a mixed cash and accrual basis. While income is generally not recorded until it is collected, expenditures are in effect recorded on an accrual basis since vouchered claims for a fiscal year are paid and recorded as expenditures for that year. This system is also characterized by its use of separate funds, each of which is a complete balancing group of accounts, and budgetary accounts unique to governmental accounting. The use of separate funds provides controls relating to statutory restrictions and to other regulations and limitations. The funds include:

1. General Fund. Used to account for all revenues, and the activities financed by them, which are not accounted for in another fund. Appropriated receipts, earmarked receipts dedicated by federal or state law for a specific purpose, are sometimes deposited and expended through the general fund if not required to be accounted for in Special Funds.

2. Special Funds. Used to account for revenues, e.g., liquid fuel tax collections, designated by law for particular purposes.
3. Bond Funds. Used to account for the proceeds of bond issues which are expended primarily for meeting the costs incurred for public improvement projects authorized by the legislature.
4. Trust and Agency Funds. Used to account for cash and other assets held on the basis of serving as a trustee or an agent.
5. General Fixed Assets. Used to record fixed assets purchased or constructed, regardless of the fund through which such assets are acquired.
6. General Bonded Debt and Interest. Used to record the liability for future payments of bond principal and interest.

The accounts of each of the above funds are contained in separate general ledgers in the central accounting agency into which accounting entries are recorded from a variety of sources. These general ledgers provide essential controls for all other accounting data, and they are therefore of great importance to the accounting system. Also of importance is the manual documenting the accounting system containing the chart of general ledger accounts, explanations of the accounts, and typical transactions recorded in the accounts. A uniform accounting code is used to record expenditures and receipts in control accounts, which may conform to appropriations made by the legislature or be divided into several control accounts. To conform to the manner in which appropriations are allotted, expenditures for governmental costs within each control account are recorded by character: Personal services, other current expenses, and capital outlays.

Control accounts contain summary postings transferred from books of original entry (i.e., journals or machine registers), including various special journals for recurring types of transactions (e.g., cash receipts journal). The control

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accounts are supported by subsidiary ledgers which reflect and summarize transactions affecting a group of related accounts. A subsidiary ledger may contain all accounts for a particular program, with detail accounts for the different transactions affecting that program; or may contain certain types of transactions (e.g., an accounts receivable ledger) with detail accounts by customer or concessionaire; or may contain other groupings. As required by the number and variety of detail accounts, the subsidiary ledger may be further subdivided into intermediate ledgers which summarize certain categories of detail accounts.

Other accounting systems exist within State departments and agencies which are unique to particular programs and operations. Moreover, variations exist between and within departments on the basis of the extent to which controls are centralized or decentralized. However, in every system the maintenance of accounting records involves common clerical functions; i.e., documents must be examined, validated and coded; accounts must be posted, balanced and verified; errors, discrepancies and omissions must be corrected; accounts must be reconciled; and statements and reports must be prepared.

Automation of accounts clerical work processes is increasing. However, the basic knowledge and responsibilities in working within either an automated or a manual accounting system are comparable, and can be evaluated by the same criteria. The nature of the decisions and the extent of the knowledge of accounting transactions required are the primary considerations. The specific form of the documents and the processing procedures used have little effect.

Levels in this series are distinguished primarily on the basis of the character, scope and complexity of duties in relation to the system of accounting. Other relevant factors include the nature of supervision exercised over the work, nature of available guidelines for performance of work, purpose and nature of person-to-person work contacts, nature and extent of supervisory control exercised over the work of other employees, effect and consequence of recommendations and decisions affecting work operations and methods, judgment and resourcefulness, pressure of work, knowledge and abilities

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required, and such other responsibilities as the responsibility for the custody of usually modest sums of money or to initiate or approve its release or expenditure.

This series replaces the following classes approved on December 6, 1956:

1.335	Account Clerk I
1.340	Account Clerk II
1.345	Account Clerk III

DATE APPROVED: 2/28/75 Wayne Yamasaki  
for DONALD BOTELHO  
Director of Personnel Services

ACCOUNT CLERK I 1.336

Duties Summary:

Performs a variety of calculating, posting and other moderately complex clerical work in the maintenance of accounts and quantitative records; may supervise and participate in performing simple and repetitive clerical work; and performs other duties as required.

Distinguishing Characteristics:

This class is distinguished on the basis of the performance of various clerical duties in carrying out on a regular or possibly rotational basis standard accounts clerical routines characterized by some degree of variableness and possible regular and recurring contact with persons outside of the immediate office. Clerical routines include the checking and verifying of accounting and other documents; the coding of accounting forms, documents and transactions; the preparation of various simple reports; the maintenance of assigned records,

files and work areas, and the conduct of physical inventory for various offices or operations annually or more often.

A position in this class typically performs a number of duties with attendant responsibility for completion or maintenance of the work activity. Work proceeds routinely on tasks following standard practice and instructions, but questionable matters are referred to the supervisor or other higher-level employee. While a position in this class typically is supervised by a higher-level accounts clerical position, supervision by a non-clerical position may also occur.

Examples of Duties:

Assembles various forms, or records such as purchase orders or invoices, or other items into specific groups or sequences; makes count of various items and completes totals and other summaries; prepares simple reports on amounts expended or due, types of expenditures, etc., in standard format; posts data from one form into the proper place on another form or record; transmits remittances with bills or other documents; makes routine entries in record books or on special or standard forms by longhand; prepares routine lists of specific items, numerical and verbal, according to designated system by longhand; places various forms, records, correspondence or other material in proper positions in systematic file; records on special forms or records all items of particular type(s) or classification(s) by longhand; codes various data for key punching; makes phone calls to obtain specific data; may sort punched cards into predetermined groups using a sorting stylus; makes simple calculations such as addition or subtraction with or without using a machine; receives merchandise, materials, forms, mail or other items which are being delivered or returned for replacement or other purpose; counts cash receipts and compares with sales slips, and reports discrepancies; makes out various routine forms such as checks, receipts, form letter addresses, or other items, according to standard operating procedures by machine or longhand; gives out various materials, forms or other items upon request of clients or other individuals according to standard instructions; issues special forms or specific items upon request, or upon presentation of receipt, money, proper forms, or identification, by hand or using a ticket-dispensing

or similar machine; may make duplicate copies of punched tabulating cards, using a keypunch duplicating machine; may sort punched cards into predetermined groups using a sorting machine, following a prescribed procedure; makes routine entries in record books or on special or standard forms using a typewriter or other type of office machine; compiles lists of numerical, verbal or other descriptive data; transfers or otherwise disposes of old or outdated material contained in files; may supervise clerical subordinates and others and participate in the performance of simple and repetitive clerical work on a regular and continuing basis.

Knowledge and Abilities Required:

Knowledge of: Arithmetic; spelling; filing and other general office work.

Ability to: Read and understand detailed but uninvolved instructions and other similar materials; carry out procedures in established clerical work systems; convey routine information orally and in writing; operate various common office appliances and learn to operate other equipment such as adding machines and calculators; observe differences in copy and proofread words and numbers quickly and accurately; deal with others in a tactful and polite manner; for some positions, supervise others in the performance of simple and repetitive clerical work.

ACCOUNT CLERK II

1.337

Duties Summary:

Performs the maintenance of subsidiary ledgers and other complex clerical work in the maintenance of accounts and quantitative records, with or without the use of accounting machines; may supervise and participate in performing moderately complex clerical work; and performs other duties as required.

Distinguishing Characteristics:

This class is distinguished on the basis of responsibility for performing standardized accounting tasks which pertain to a portion of an accounting operation involving the maintenance of one or more journals or subsidiary ledgers consistent with appropriate control accounts. A position in this class may also maintain an imprest fund for usually modest expenditures. Assigned work is performed independently, and an employee typically plans and arranges his or her own work schedule but carries out the work in accordance with established procedures and standard practices. Referral is made to the supervisor only when there is serious doubt as to procedures in unusual situations.

A position in this class may work regularly with information which is of a restricted nature such as client or trust accounts, and delinquent accounts. There is regular contact with other programs in a department, the general public, and others in obtaining or furnishing information or reports, which require tact to avoid misunderstanding in contacts where improper handling could affect results; however, primary responsibility for harmonious relationships is normally assumed by the immediate supervisor. While a position in this class typically is supervised by a higher-level accounts clerical position, supervision by a non-clerical position may also occur.

Examples of Duties:

Determines need for and/or makes routine orders for necessary supplies, materials, or other items; checks numerical or verbal data on forms or records such as purchase orders or invoices, or other items against a master form, or other standard, for inconsistencies, errors, or omissions; sets-up files and/or codes, indexes, tabs or otherwise prepares classified material for filing or identification using standard or accepted systems; makes out various routine forms such as checks, receipts, invoices, or other items, according to standard operating procedures using some type of office machine; may punch and record desired numerical and/or verbal data on proper forms or cards, using an alpha-numeric type keypunch machine or an alphabetical printing-punch machine; prepares

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consolidated worksheets and summary totals; prepares routine, numerical data reports based on information at hand following standard operating procedures; makes arrangements for equipment maintenance, telephone service, or other similar matters; performs ordinary calculations requiring more than one step, such as multiplication or division, without using a machine or requiring the use of more than one set or group of keys on a calculating machine; receives and/or pays out cash, making proper change if necessary with or without using machine such as a cash register; tabulates cash received and makes deposit slips; receives orders, requests, instructions or information, personally or by telephone, and makes follow-up with other government or private agencies on requests for information, etc.; may check and verify the accuracy of data punched on tabulating cards using a checking machine or a keyboard-type verifying machine; keeps a running balance of specific items, entries or amounts, with or without using a machine; checks actual quantity, quality, condition, value, or type of items against a master form or standard, verifying the accuracy of the forms and/or correctness of the item; balances specific items, entries, or amounts periodically in accordance with established groupings and categories, with or without using a machine; searches indexes, manuals, files, records or other sources for desired or missing information on specific subjects; checks or verifies numerical data by recomputing original calculations, with or without using a calculator; classifies special forms, records, orders, merchandise, or other items, following standard or accepted methods of systematized arrangement; corrects or marks errors found in figures, calculations, or record book data, by hand or using some type of office machine; anticipates needs of supervisor or others serviced and gathers records, letters or other specific items of information that might be wanted; selects and/or gathers specific data, information, or desired items, according to standard operating procedures, or upon request; answers questions and gives requested direction or other standard information directly or by telephone; composes routine, non-technical correspondence or memoranda, following standard operating procedures; makes up tables, graphs, charts or diagrams, based on data and format supplied by others using drawing, lettering or other instruments; compiles numerical or statistical data for tables, charts, rate schedules, or other uses with or without using a machine; points out or calls

attention of proper individuals to specific entries, items or occurrences; traces or follows-up on various forms, records, orders, materials or other items; obtains necessary or desired information, authorizations, approvals, signatures or other data from superiors or other individuals; makes routine entries to records and standard forms using a typewriter, and may perform other simple typing; checks items to make certain that correct procedures are followed; may supervise clerical subordinates and others in the performance of moderately complex clerical work on a regular and continuing basis.

Knowledge and Abilities Required:

Knowledge of: Arithmetic; spelling; the operation and operational maintenance of common office appliances and equipment including adding machines and calculators; office practices and procedures relating to the processing and recording of transactions and accounting information.

Ability to: Carry out a variety of standard accounts clerical routines; perform clerical assignments requiring uniform mental attention; learn and apply pertinent statutory provisions; rules, regulations, policies and procedures; learn and apply a variety of instructions furnished in written, oral, diagrammatic or schedule form; operate and maintain various common office appliances which may include a posting or accounting machine and simple electronic data processing equipment; prepare simple narrative and numerical reports; perform arithmetic operations quickly and accurately; speak and write simply and directly, and deal tactfully with others; for some positions supervise others in the performance of moderately complex clerical work.

ACCOUNT CLERK III

1.338

Duties Summary:

Maintains control accounts for appropriated and/or non-appropriated funds involving a relatively limited number of accounts and range of kinds of disbursements; may maintain one

or more major accounting groupings for a major department; may supervise and participate in the maintenance of subsidiary ledgers; and performs other duties as required.

Distinguishing Characteristics:

This class is distinguished on the basis of responsibility for the maintenance of control accounts for funds and other assets at a program or departmental level characterized by a relatively limited number of accounts and range of kinds of disbursements. At a program level, work relative to disbursements may be subject to strong departmental controls. At a departmental level, the number of accounts and range of kinds of disbursements are limited due to the small size of the department. A position in this class may also be responsible for a major portion of the accounting system or systems of a major department.

A position at the program level typically includes purchasing and related clerical work, such as physical inventory and inventory recordkeeping. This class may include a position which supervises and participates in the maintenance of subsidiary ledgers at the departmental level involving large scale accounts recordkeeping activities.

The flow of work and character of duties normally involve uniform attention and there are periodic and sometimes frequent deadlines. There is regular contact with others within and outside the department in which tact is required, and the employee assumes responsibility for harmonious relationships. A position in this class may supervise an accounts clerical subordinate and possibly other assistants performing various simple tasks and standard routines.

Examples of Duties:

Verifies and enters details of costs, charges or other similar bookkeeping items to correct accounts or classifications; receives, receipts and deposits cash collections of various kind, and maintains appropriate records; consults or studies specific books, manuals, catalogs, or other sources in order to obtain desired information; performs

numerous types of computations such as discount, interest, ratio and percentage; determines rates, costs, amounts or other specifications for various types of items, selecting and using tables or classification data; explains details of services, methods or policies; prepares requisitions or purchase orders, and may place orders for supplies, materials, equipment or contract services; processes invoices and may prepare vouchers for approval to authorize disbursement; may maintain inventory control records; reviews the accounts clerical work of others, calling attention to use of incorrect procedures or methods and to incorrect entries or results; composes correspondence requiring specific knowledge of methods, procedures, policies or other information; determines the general ledger accounts, journals and subsidiary accounts affected and the debit and/or credit entries to be made; summarizes transactions having a like effect and preparing control sheets or other posting documents reflecting the debit and/or credit entries to be made; totals entries at specified intervals and takes a trial balance of debits and credits; determines corrective entries required to bring accounts into balance; closes and reconciles accounts; may supervise one or more lower-level account clerk or other subordinates.

Knowledge and Abilities Required:

Knowledge of: Arithmetic; Business English; spelling; the operation and maintenance of common office appliances and equipment including adding machines and calculators; standard accounting codes, classifications and terminology pertinent to accounts maintenance operations; office practices and procedures generally and as they relate to the processing and recording of transactions and accounting information.

Ability to: Plan and carry out various accounts clerical functions; maintain an effective work pace under periodic deadlines; read and understand manuals and detailed books of instructions; write routine business letters, summaries and reports using prescribed format; deal tactfully with others; operate and maintain various common office appliances and equipment which may include bookkeeping and simple electronic data processing equipment; for some positions, assign, direct and review the work of others.

ACCOUNT CLERK IV

1.339

Duties Summary:

Maintains control accounts for appropriated and non-appropriated funds involving a relatively extensive number of accounts and range of kinds of disbursements; may maintain program control accounts characterized by unusual accounting features; and performs other duties as required.

Distinguishing Characteristics:

This class is distinguished on the basis of responsibility for the maintenance of control accounts for funds and other assets at a program or departmental level characterized by a relatively extensive number of accounts and range of kinds of disbursements. At a program level, control accounts are characterized by unusual accounting features due to such factors as sources of funds, self-supporting operations, heavy cash flow and/or capital improvements contract and other disbursements. At a departmental level, the number of accounts and range of kinds of disbursements are typical of a moderate sized department.

A position in this class may include purchasing and related clerical work, such as physical inventory and inventory recordkeeping.

The work of this class frequently requires completion of a large volume of work within a limited period of time. A position in this class may supervise one or more subordinates performing a variety of complex accounts clerical duties, and may have the assistance of other temporary, part-time, intermittent help as well. There is regular contact with others within and outside the department in which tact is required and the employee assumes responsibility for harmonious relationships. On occasion, the employee may represent the program in interprogram or interagency meetings relative to accounting functions.

Examples of Duties:

Determines necessary entries to reflect information not yet recorded; closes and reconciles accounts; summarizes accounts and transfers balances to other accounts such as permanent asset, liability and capital accounts; segregates and groups accounts as they will appear on the balance sheet, or other required statements; receives, receipts and deposits cash collections of various kind and maintains or supervises the maintenance of appropriate records; abstracts data reflecting financial conditions and cooperating results and presents the data in the form of prescribed statements and reports; may prepare a variety of reports and schedules reflecting more detailed information in specified account areas; prepares summaries of activities, reports, or other data; assigns work to others as required, and oversees work accomplishment; determines various expenditures, purchases or other specific sources of action, basing decisions on rules of action, established policy, or executive request; makes estimates of operational procedures, needs or requirements, such as operating budgets, materials or space needed, or numbers of items for clerical and administrative operations; prepares purchase orders, and orders supplies, materials, equipment, or contract services; processes invoices and prepares vouchers for approval to authorize disbursement; drafts operational guides, forms and other materials requiring specific knowledge of methods, procedures, policies or other information; may maintain inventory control records; may supervise one or more account clerical and other subordinates.

Knowledge and Abilities Required:

Knowledge of: Arithmetic; Business English; spelling; the operation and operational maintenance of common office appliances and equipment including adding machines and calculators; standard accounting codes, classifications and terminology pertinent to accounts maintenance operations; general and specialized office practices and procedures; for some positions, principles and practices of double-entry bookkeeping.

Ability to: Plan and carry out the typical range of accounts clerical functions including various complex assignments; maintain an effective work organization and pace under frequent deadlines; read and understand manuals and other detailed books of instructions; write business letters, summaries and reports requiring some judgment as to appropriate format and conforming to all rules of grammar and style; speak simply and directly to individuals and groups, and deal tactfully with others; operate and maintain various common office appliances and equipment which may include bookkeeping and simple electronic data processing equipment; for some positions, supervise and direct the work of others.

ACCOUNT CLERK V

1.341

Duties Summary:

Maintains departmental control accounts for appropriated and non-appropriated funds characterized by unusual accounting features; may supervise and participate in the maintenance of program control accounts characterized by unusual accounting features; and performs other duties as required.

Distinguishing Characteristics:

This class is distinguished on the basis of the responsibility for the maintenance of control accounts for funds and other assets at a program or departmental level characterized by unusual accounting features due to such factors as sources of funds, self-supporting operations, heavy cash flow and/or capital improvements contract and other disbursements. At a program level, a position in this class supervises and participates in the maintenance of accounts records.

The work of this class frequently requires completion of complex processes and a large volume of work within a limited period of time because of frequent unforeseeable requirements and deadlines, and a position in this class typically supervises two or more subordinates performing a variety of highly complex accounts clerical duties. Other temporary, part-time or

intermittent help may be involved as well. There is regular contact with others within and outside the department in which tact is required and the employee assumes responsibility for harmonious relationships. Frequently, the employee will represent the program in interprogram or interagency meetings relative to accounting functions.

Examples of Duties:

Assigns the classifying of accounting transactions; supervises and performs the review of posting documents, totaling of entries, and other functions in the maintenance of accounts; supervises the comparing of account balances, determining corrective actions and other functions in reconciling accounts; receives, receipts and deposits cash collections of various kinds, and maintains or supervises the maintenance of appropriate records; closes accounts and prepares balance sheets and financial statements; conducts research into current accounts, previous reports, source document, etc., to develop specified but readily available information from current account balances; develops comparative data, ratios, etc., to reflect relationships between specified accounts, different time periods, costs of different operations, or other specified information; identifies significant changes in account balances and reviews transactions to identify the actions which caused the changes; conducts accounts examinations including preparing worksheets or reports reflecting the examination made, discrepancies noted, and the corrective entries required to adjust accounts; prepares summaries of activities, reports, or other data; makes estimates of operating procedures, needs or requirements, such as operating budgets, materials or space needed, or numbers of items for clerical and administrative operations; may supervise purchase order functions and the processing of invoices including the preparation of vouchers for approval to authorize disbursements; drafts operational guides, forms and other materials requiring specific knowledge of methods, procedures, policies or other information; may supervise and participate in the maintenance of inventory and inventory control records; may supervise one or more account clerical and other subordinates.

Knowledge and Abilities Required:

Knowledge of: Arithmetic; Business English; spelling; the operation and operational maintenance of common office appliances and equipment including adding machines and calculators; accounting codes, classifications and terminology pertinent to the work; general and specialized office practices and procedures; for some positions, principles and practices of double-entry bookkeeping; for some positions, principles and practices of supervision.

Ability to: Plan, organize, direct and carry out all accounts clerical functions including the most complex assignments; maintain an effective work organization and pace under frequent deadlines; read and understand manuals and other detailed books of instructions; write business letters, summaries and reports requiring judgment as to appropriate format and conforming to all rules of grammar and style; speak to individuals and groups, and deal tactfully with others; operate and maintain various common office appliances and equipment including bookkeeping equipment and may include simple electronic data processing equipment; for some positions, supervise and direct the work of others.