The purpose of the account clerk occupation is to provide clerical support associated with accounting functions that prepare, process & maintain accounting records & summarize business or financial transactions.

This series does not include clerical positions whose primary duties are performing clerical tasks to ensure delivery of product or service of work unit on a day to day basis (see Clerk series) nor clerical positions requiring typing (see Office Assistant series).

<table>
<thead>
<tr>
<th>CLASS TITLE:</th>
<th>CLASS NUMBER:</th>
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<tbody>
<tr>
<td>Account Clerk 1</td>
<td>16511AG</td>
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**EFFECTIVE DATE:** 01/13/1991

**CLASS CONCEPT:**
The entry level class works under immediate supervision & requires some knowledge of clerical accounting support systems & procedures in order to post entries to ledgers & journals & process accounting documents.

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<th>CLASS TITLE:</th>
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<tr>
<td>Account Clerk 2</td>
<td>16512AG</td>
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</tbody>
</table>

**EFFECTIVE DATE:** 01/13/1991

**CLASS CONCEPT:**
The full performance level class works under general supervision & requires working knowledge of accounting support systems in order to prepare vouchers, invoices, remittances for receipt & disbursement of funds & other related materials.

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<th>CLASS TITLE:</th>
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<tr>
<td>Account Clerk 3</td>
<td>16513AG</td>
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</table>

**EFFECTIVE DATE:** 01/13/1991

**CLASS CONCEPT:**
The advanced level class works under direction & requires thorough knowledge of accounting support systems & procedures in order to keep complex budget accounts, analyze expenditures & financial reports, provide guidance on work related matters & train new employees.
EFFECTIVE DATE:
01/13/1991

JOB DUTIES IN ORDER OF IMPORTANCE: (THESE DUTIES ARE ILLUSTRATIVE ONLY. INCUMBENTS MAY PERFORM SOME OR ALL OF THESE DUTIES OR OTHER JOB-RELATED DUTIES AS ASSIGNED.)

Posts variety of accounting transactions to ledgers, journals or cash books manually, electronically or mechanically (e.g., posting or accounting machine or data entry into computer) & makes necessary mathematical computations for posting & maintenance of records.

Reviews, codes & processes invoices, receipts, vouchers or other accounting documents (e.g., checks for mathematical accuracy, appropriate signatures, correct identification numbers & pertinent dates; checks &/or assigns appropriate program/activity codes; separates colored copies of accounting documents, sorts alphabetically, by date or by document title).

Files cards, invoices & vouchers; types & proofreads correspondence, statements & forms; orders & distributes office supplies; answers telephone inquiries; sorts & disperses mail; performs variety of clerical tasks related to account clerk activities.

Compiles & types variety of financial reports (e.g., weekly & annual reports on cash, budget, accounts receivable, accounts payable).

Assists in checking purchase orders, payrolls, time sheets, time cards, vendor checks, budgets & other accounting records & documents.

MAJOR WORKER CHARACTERISTICS:
Knowledge of bookkeeping; agency & state bookkeeping policies & procedures*; office practices & procedures; addition, subtraction, multiplication, division, fractions, percentages & decimals. Skill in operation of adding machine or calculator; operation of posting or accounting machine &/or automated computerized equipment*. Ability to understand bookkeeping procedures; maintain accurate records; gather, collate & classify information about data, people or things; answer routine telephone inquiries.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:
1 course or 3 mos. exp. in high school accounting or in accounting for bookkeepers offered by college; 1 course or 3 mos. exp. in operation of adding machine & calculator.

-Or equivalent of Minimum Class Qualifications for Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:
Not applicable.

UNUSUAL WORKING CONDITIONS:
Not applicable.
### JOB DUTIES IN ORDER OF IMPORTANCE:

(These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

- Analyzes & processes expense reports, invoices, vouchers & other related materials, determines accuracy & validity & prepares vouchers, invoices & remittances for receipt & disbursement of funds (e.g., verifies mathematical accuracy, quantity of goods purchased & received, purchase price, applicable discounts & freight charges; reconciles discrepancies; verifies appropriation sources; matches invoices to delivery receipts & purchase orders; places invoices in recaps, determining total amount of recap & voucher numbers; verifies accuracy of money remitted against serial numbers of licenses sold on consignment) &/or prepares agency, institution or district biweekly payroll for submission to Auditor of State & Department of Administrative Services, Payroll Processing (e.g., verifies employees' biweekly payroll, sick, vacation, personal leave or leave without pay; calculates adjustments regarding reclassification, promotion, demotion, longevity, step increases, tax withholding, health care, retirement; calculates & updates employee service time; verifies & computes retroactive pay due to court decisions, errors in prior payrolls or legislation) &/or prepares purchase orders & encumbrances &/or handles inventory control & asset depreciation.

- Posts, updates & balances ledgers & journals for internal accounts (e.g., posts purchase orders, encumbrance documents, transfers, cancellations & vouchers payable; posts receipt of various types of funds such as general revenue appropriations, rotary funds or grants; balances accounts on daily/weekly/monthly basis; reconciles internal accounts with auditor & state accounting); assists in training of lower-level account clerks.

- Gathers & compiles material for financial reports; prepares biweekly, monthly, quarterly &/or annual reports on accounts maintained.

- Performs variety of related clerical tasks (e.g., conducts correspondence relative to accounts maintained & materials processed; maintains filing system; types reports; answers telephone inquiries.

### MAJOR WORKER CHARACTERISTICS:

Knowledge of bookkeeping; agency & state bookkeeping policies & procedures*; office practices & procedures; addition, subtraction, multiplication, division, fractions, percentages & decimals. Skill in operation of adding machine, calculator &/or video display terminal or other automated computerized equipment. Ability to prepare meaningful, concise & accurate reports; deal with variety of variables in somewhat unfamiliar context; gather, collate & classify information about data, people or things.

(*)Developed after employment.

### MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

2 courses or 6 mos. exp. in high school accounting or accounting for bookkeepers offered by college; 1 course or 3 mos. exp. in operation of adding machine & calculator; 6 mos. additional exp. in bookkeeping.

-Or 10 mos. exp. as Account Clerk 1, 16511.

-Or equivalent of Minimum Class Qualifications for Employment noted above.

### TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

### UNUSUAL WORKING CONDITIONS:

Not applicable.
CLASS TITLE: Account Clerk 3
CLASS NUMBER: 16513AG
BARGAINING UNIT: 045

EFFECTIVE DATE: 01/13/1991

JOB DUTIES IN ORDER OF IMPORTANCE: (THESE DUTIES ARE ILLUSTRATIVE ONLY. INCUMBENTS MAY PERFORM SOME OR ALL OF THESE DUTIES OR OTHER JOB-RELATED DUTIES AS ASSIGNED.)

Keeps most complex budget accounts & auxiliary records & performs all necessary computations (e.g., third party reimbursements, federal grants, draw-downs, capital improvements, operational accounts).

Analyzes accounts, expenditures & financial reports for purposes of determining preliminary budget projections; analyzes accounts to assign credit available for consignment of forms; analyzes separate accounts for account balance, account consistency & account impact on total system balance.

Maintains general books of accounts; assists in maintaining general ledgers & in preparing financial statements & reports.

Provides training & guidance to new account clerks in maintenance of accounts, preparation of payrolls, invoices, vouchers & related documents; performs variety of clerical functions associated with account clerk activities.

MAJOR WORKER CHARACTERISTICS:
Knowledge of bookkeeping; agency & state bookkeeping system*; office practices & procedures; addition, subtraction, multiplication, division, fractions, percentages & decimals; supervisory principles/techniques*. Skill in operation of adding machine or calculator or other electronic computerized equipment. Ability to define problems, collect data, establish facts & draw valid conclusions; understand bookkeeping procedures & apply principles to solve practical problems; prepare meaningful, concise & accurate reports.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:
2 courses or 6 mos. exp. in high school accounting or accounting for bookkeepers offered by college; 1 course or 3 mos. exp. in operation of adding machine & calculator; 12 mos. additional exp. in bookkeeping.

-Or 18 mos. exp. as bookkeeper in private sector or other governmental sector.

-Or 6 mos. exp. as Account Clerk 2, 16512

-Or equivalent of Minimum Class Qualifications for Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:
Not applicable.

UNUSUAL WORKING CONDITIONS:
Not applicable.