

POSITION DUTY STATEMENT

DOT PM-0924 (REV 01/2025)

CLASSIFICATION TITLE	OFFICE/BRANCH/SECTION	
Accounting Officer, Specialist	ORSA/Accounts Receivable/Section B	
WORKING TITLE	POSITION NUMBER	REVISION DATE
Abatement and Right of way Accountant	900-081-4546-xxx	07/09/2026

As a valued member of the Caltrans team, you make it possible to improve lives and communities through transportation.

GENERAL STATEMENT:

Under the general supervision of an Accounting Administrator I (Supervisor), the Accounting Officer (Specialist) performs professional accounting work in establishing and maintaining abatement billings for the State highway, Non State highway accounts, and vehicle damage claims receivable arising within specified areas of the State of California. The Accounting Officer (Specialist) analyzes and verifies accounts, records, and other documents to ensure that all statutory and legal requirements have been satisfied. The Accounting Officer (Specialist) completes various reconciliations , communicates financial policy and accountability for the Department's Right of Way Revenue Accounts Receivable Section and analyzes the appropriateness of accounts receivable accounting transactions.

CORE COMPETENCIES:

As an Accounting Officer, Specialist, the incumbent is expected to become proficient in the following competencies as described below in order to successfully perform the essential functions of the job, while adhering to and promoting the Department's Mission, Vision, Values, Strategic Imperatives and Goals. Effective development of the identified Core Competencies fosters the advancement of the following Leadership Competencies: Change Commitment, Risk Appetite, Self-Development/Growth, Conflict Management, Relationship Building, Organizational Awareness, Communication, Strategic Perspective, and Results Driven.

- **Learning on the Fly:** Learns quickly, is open to change, experiments, and is flexible. (Employee Excellence - Innovation)
- **Dealing with Ambiguity (Risk):** Can comfortably handle risk and uncertainty, as well as make decisions to act without having the total picture. (Safety - Pride)
- **Reliability:** Ability to demonstrate dependability in meeting commitments, and providing a consistent work product. Takes responsibility for individual actions in order to meet deadline demands. (Employee Excellence - Integrity)
- **Problem-solving and Decision-making :** Identifies problems and uses logical analysis to find information, understand causes, and evaluate and select or recommend best possible courses of action. (Equity - Collaboration, Equity, Stewardship)
- **Relationship Building:** The ability to develop and maintain internal and external trust and professional relationships, which includes listening and understanding to build rapport. (Prosperity - Collaboration, Integrity)
- **Customer Focus:** Considers, prioritizes, and takes action on the needs of both internal and external customers. (Equity - Equity, Stewardship)
- **Interpersonal Effectiveness :** Effectively and appropriately interacts and communicates with others to build positive, constructive, professional relationships. Tailors communication style based on the audience. Provides and is receptive to feedback. (Employee Excellence - Collaboration, Integrity)
- **Forward Thinking:** Anticipates the implications and consequences of situations and takes appropriate actions to be prepared for possible contingencies. Anticipates and prepares for future developments. (Climate Action, Prosperity - Innovation)
- **Computer literacy and application:** Appropriate knowledge of computer applications and other tools necessary to successfully perform tasks. (Employee Excellence - Innovation)

TYPICAL DUTIES:

Percentage
Essential (E)/Marginal (M)¹ Job Description

POSITION DUTY STATEMENT

DOT PM-0924 (REV 01/2025)

35%	E	Processes adjustment requests from certain district Right of Way agents including new tenancies, vacancies, maintenance offsets, late charge corrections, and transferring payments between accounts. Creates and processes adjustment transactions including non-sufficient funds checks, late charges, payment corrections, and refunds. Communicates with Right of Way agents, system analysts, Accounts Payable, collection agency coordinator, and other Right of Way staff to provide accounting information to resolve specific problems. Monitors separation of duties and adherence to policy. Reviews and authorizes daily payments received from tenants and processed by Cashiering, including checking for proper tenancy number, verifying batch and deposit amounts, duplicate payments, verifying certain revenue classes are separated and Section 8 payments applied. Researches and reconciles rental accounts per request from Right of Way agents, collections, and third parties. Analyzes the appropriateness of accounting transactions, ensuring that transactions are appropriately posted to the Right of Way Property Management Information System (ROWMIS) and Advantage accounting system.
35%	E	Prepares state highway abatement damage claims, bulk fuel claims, and vehicle damage claims invoices including director's order claims, Project Information System Analysis, Service Employees International Union, and non state highway receivables. Verifies accounting records and other documents to determine that all statutory and legal requirements have been satisfied. Prepares accounting entries for input into the accounting system (Advantage). Reviews accident logs, work orders, and service requests information from Integrated Maintenance Management System (IMMS). Researches accounting records to identify erroneous journal postings and prepares the necessary correcting entries.
15%	E	Creates letters to accompany billings with extraordinary circumstances. Performs miscellaneous office duties associated with abatement invoice preparation and submission of invoice documents to legal. Reviews documents to post accounts receivable write-offs and adjustment entries into Advantage. Resolves any errors occurring as a result of these postings.
10%	E	Mails out accounts receivable invoices, distributes the section's mail daily and files receivable documents. Runs special reports and prepare spreadsheets as directed by management.
5%	E	Applies overhead assessment rates to achieve full cost recovery for labor, equipment and materials due to the Department of Transportation. Participates in the adjustment of abatement Balance Sheet Accounts (BSA) reconciliations and abatement accruals during the fiscal year-end process. Performs other job-related duties within the scope of the classification as assigned.

¹ESSENTIAL FUNCTIONS are the core duties of the position that cannot be reassigned.

MARGINAL FUNCTIONS are the minor tasks of the position that can be assigned to others.

SUPERVISION OR GUIDANCE EXERCISED OVER OTHERS

None

KNOWLEDGE, ABILITIES, AND ANALYTICAL REQUIREMENTS

Have general knowledge of accounting principles and procedures. Have knowledge in establishing accounts receivables and in recording adjustments and payments against them. Have knowledge of automated systems. Answer questions and respond to debtor disputes orally and in writing with diplomacy and concern. Work with a minimum of supervision in carrying out assigned duties and responsibilities including review accounts receivable files to gather information, answer questions or respond to debtor disputes. Express ideas and information clearly, concisely, and logically, both orally and in writing, to supervisors and employees. Develop and maintain good working relations with groups and individuals during the course of one's work. Be flexible, persuasive, tactful and effective in imparting information in order to achieve desired results. Understand ROWMIS and Advantage.

RESPONSIBILITY FOR DECISIONS AND CONSEQUENCES OF ERROR

The incumbent is responsible for complying with the Information Practices Act (IPA), Civil Code section 1798, et seq., by protecting confidential information for the Department's vendors and employees. This information includes, but not limited to; social security number, address, phone number, medical or employment history, education, work history, financial transactions, or similar information. Failure to protect the Department's vendor and employee confidential information may damage the Division of Accounting's reputation as a confidential organization and result in lawsuits or employee grievances. Intentional violation of this Act will result in disciplinary action, up to and including termination of employment.

PUBLIC AND INTERNAL CONTACTS

The incumbent will frequently contact district personnel, other Department employees and/or the general public to discuss accounts receivable accounting transactions. These contacts will be verbal or written, as needed, to perform assigned duties.

POSITION DUTY STATEMENT

DOT PM-0924 (REV 01/2025)

PHYSICAL, MENTAL, AND EMOTIONAL REQUIREMENTS

The incumbent may be required to sit for long periods of time using a keyboard and video display terminal. In addition, the employee may be required to move cumbersome reports from one location to another. It is imperative that the employee be able to concentrate for long periods of time and meet strict deadlines. This position requires interaction with many people, it is important that the employee work with others in a cooperative and professional manner to establish and maintain professional relationships.

WORK ENVIRONMENT

While at their base of operation, employees will work in a climate-controlled office under artificial light. However, due to periodic problems with the heating and air conditioning, the building temperature may fluctuate. Most employees will work in workstations within the office or home. Working hours will be set sometime between 6:00 a.m. and 5:00 p.m. Overtime may be required, and vacations may be restricted, during peak times and fiscal year-end closing. Employees may comply with telework agreement policies and procedures.

I have read, understand and can perform the duties listed above. (If you believe you may require reasonable accommodation, please discuss this with your hiring supervisor. If you are unsure whether you require reasonable accommodation, inform the hiring supervisor who will discuss your concerns with the Reasonable Accommodation Coordinator.)

I agree that by providing my electronic signature for this form, I agree to conduct business transactions by electronic means and that my electronic signature is the legal binding equivalent to my handwritten signature. I hereby agree that my electronic signature represents my execution or authentication of this form, and my intent to be bound by it.

EMPLOYEE (Print)

EMPLOYEE (Signature)	DATE
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I have discussed the duties with, and provided a copy of this duty statement to the employee named above.

SUPERVISOR (Print)

SUPERVISOR (Signature)	DATE
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POSITION DUTY STATEMENT

DOT PM-0924 (REV 01/2025)

CLASSIFICATION TITLE	OFFICE/BRANCH/SECTION	
Accountant Trainee	ORSA/Accounts Receivable/Section B	
WORKING TITLE	POSITION NUMBER	REVISION DATE
Abatement and Right of way Accountant	900-081-4179-xxx	07/09/2026

As a valued member of the Caltrans team, you make it possible to improve lives and communities through transportation.

GENERAL STATEMENT:

Under the close supervision of an Accounting Administrator I (Supervisor), the Accountant Trainee (AT) performs professional accounting work in establishing and maintaining abatement billings for the State highway, Non State highway accounts, and vehicle damage claims receivable arising within the State of California. As a learner, the AT analyzes and verifies accounts, records and other documents between Integrated Maintenance Management System (IMMS) and CGI Advantage to ensure that all the statutory and legal requirements have been satisfied. The AT completes various reconciliations, communicates financial policy and accountability for the Department's Right of Way Revenue Accounts Receivable Section and analyzes the appropriateness of accounts receivable accounting transactions.

CORE COMPETENCIES:

As an Accountant Trainee, the incumbent is expected to become proficient in the following competencies as described below in order to successfully perform the essential functions of the job, while adhering to and promoting the Department's Mission, Vision, Values, Strategic Imperatives and Goals. Effective development of the identified Core Competencies fosters the advancement of the following Leadership Competencies: Change Commitment, Risk Appetite, Self-Development/Growth, Conflict Management, Relationship Building, Organizational Awareness, Communication, Strategic Perspective, and Results Driven.

- **Learning on the Fly:** Learns quickly, is open to change, experiments, and is flexible. (Employee Excellence - Innovation)
- **Dealing with Ambiguity (Risk):** Can comfortably handle risk and uncertainty, as well as make decisions to act without having the total picture. (Safety - Pride)
- **Reliability:** Ability to demonstrate dependability in meeting commitments, and providing a consistent work product. Takes responsibility for individual actions in order to meet deadline demands. (Employee Excellence - Integrity)
- **Problem-solving and Decision-making :** Identifies problems and uses logical analysis to find information, understand causes, and evaluate and select or recommend best possible courses of action. (Equity - Collaboration, Equity, Stewardship)
- **Relationship Building:** The ability to develop and maintain internal and external trust and professional relationships, which includes listening and understanding to build rapport. (Prosperity - Collaboration, Integrity)
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TYPICAL DUTIES:

Percentage
Essential (E)/Marginal (M)¹ Job Description

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30%	E	In the training capacity, processes adjustment requests from certain district Right of Way agents including new tenancies, vacancies, maintenance offsets, late charge corrections, and transferring payments between accounts. Creates and processes adjustment transactions including non-sufficient funds checks, late charges, payment corrections, and refunds. Communicates with Right of Way agents, system analysts, Accounts Payable, collection agency coordinator, and other Right of Way staff to provide accounting information to resolve specific problems. Monitors separation of duties and adherence to policy. Reviews and authorizes daily payments received from tenants and processed by Cashiering, including checking for proper tenancy number, verifying batch and deposit amounts, duplicate payments, verifying certain revenue classes are separated and Section 8 payments applied. Researches and reconcile rental accounts per request from Right of Way agents, collections, and third parties. Analyzes the appropriateness of accounting transactions, ensuring that transactions are appropriately posted to the Right of Way Property Management Information System (ROWMIS) and the Advantage accounting system.
30%	E	As a learner, Prepares state highway abatement damage claims, bulk fuel claims, and vehicle damage claims invoices including director's order claims, Project Information System Analysis, Service Employees International Union, and non state highway receivables. Verifies accounting records and other documents to determine that all statutory and legal requirements have been satisfied. Prepares accounting entries for input into the accounting system (Advantage). Reviews accident logs, work orders, and service requests information from Integrated Maintenance Management System (IMMS). Researches accounting records to identify erroneous journal postings and prepares the necessary correcting entries.
20%	E	Assists in creating letters to accompany billings with extraordinary circumstances. Performs miscellaneous office duties associated with abatement invoice preparation and submission of invoice documents to legal. Reviews documents to post accounts receivable write-offs and adjustment entries into Advantage. Resolves any errors occurring as a result of these postings.
10%	E	Assists in mailing out accounts receivable invoices, distributes the section's mail daily, and files receivable documents. Runs special reports and prepare spreadsheets as directed by management.
5%	M	Applies overhead assessment rates to achieve full cost recovery for labor, equipment and materials due to the Department of Transportation. Participates in the adjustment of abatement Balance Sheet Accounts (BSA) reconciliations and abatement accruals during the fiscal year-end process.
5%	E	Performs other job-related duties within the scope of the classification as assigned.

¹ESSENTIAL FUNCTIONS are the core duties of the position that cannot be reassigned.

MARGINAL FUNCTIONS are the minor tasks of the position that can be assigned to others.

SUPERVISION OR GUIDANCE EXERCISED OVER OTHERS

None

KNOWLEDGE, ABILITIES, AND ANALYTICAL REQUIREMENTS

Have general knowledge of accounting principles and procedures. Have knowledge in establishing accounts receivables and in recording adjustments and payments against them. Have knowledge of automated systems. Answers questions and respond to debtor disputes orally and in writing with diplomacy and concern. Works with a minimum of supervision in carrying out assigned duties and responsibilities including reviews accounts receivable files to gather information, answers questions or responds to debtorsdisputes. Expresses ideas and information clearly, concisely, and logically, both orally and in writing, to supervisors and employees. Develops and maintains good working relations with groups and individuals during the course of one's work. Be flexible, persuasive, tactful and effective in imparting information in order to achieve desired results. Understands ROWMIS and Advantage .

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I agree that by providing my electronic signature for this form, I agree to conduct business transactions by electronic means and that my electronic signature is the legal binding equivalent to my handwritten signature. I hereby agree that my electronic signature represents my execution or authentication of this form, and my intent to be bound by it.

EMPLOYEE (Print)

EMPLOYEE (Signature)	DATE
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I have discussed the duties with, and provided a copy of this duty statement to the employee named above.

SUPERVISOR (Print)

SUPERVISOR (Signature)	DATE
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