STATE OF CALIFORNIA • DEPARTMENT OF TRANSPORTATION

POSITION DUTY STATEMENT

DOT PM-0924 (REV 01/2025)

CLASSIFICATION TITLE	OFFICE/BRANCH/SECTION	
Associate Accounting Analyst	DofA/OFAA/Highway Appropriations Management Section	
WORKING TITLE	POSITION NUMBER	REVISION DATE
Associate Accounting Analyst	900-081-4588-XXX	11/20/2026

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

GENERAL STATEMENT:

Under the direction of an Accounting Administrator I (Supervisor), the Associate Accounting Analyst (AAA) independently performing highly complex analytical duties related to the budgetary and financial reporting activities of the Department of Transportation Funds, including both Governmental Cost and Non-Governmental Cost funds. The AAA ensures accurate recording, reconciliation and reporting of accounting general ledgers and appropriations within the funds assigned while maintaining the proper internal controls.

CORE COMPETENCIES:

As an Associate Accounting Analyst, 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.

- **Creativity and Innovation:** Thinks beyond the confines of traditional models to recognize opportunities, seek creative solutions and take intelligent risks. (Employee Excellence - Stewardship)
- **Decision Making:** Makes critical and timely decisions. Takes charge. Supports appropriate risk. Makes challenging and appropriate decisions. (Climate Action - Innovation, Integrity)
- **Ethics and Integrity:** Demonstrated concern to be perceived as responsible, reliable, and trustworthy. Respects the confidentiality of information or concern shared by others. Honest and forthright. Conforms to accepted standards of conduct. (Equity, Employee Excellence - Collaboration, Equity, People First)
- **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, Employee Excellence - Equity)
- **Interpersonal Savvy/Partnering:** Builds constructive and effective relationships, using diplomacy and tact. Is able to relate to a diverse set of individuals. (Prosperity, Employee Excellence - Stewardship)
- **Customer Focus:** Considers, prioritizes, and takes action on the needs of both internal and external customers. (Equity - Collaboration, People First, Stewardship)
- **Communication:** Expresses oneself clearly in all forms of communication. Gives feedback and is receptive to feedback received. Knows that listening is essential. Keeps others in the Division and other functional units informed as appropriate. (Employee Excellence - Collaboration, People First)
- **Analytical Skills:** Approaches problems using a logical, systematic, and sequential approach. Weighs priorities and recognizes underlying issues. (Employee Excellence - Innovation, People First, Stewardship)
- **Computer literacy and application:** Appropriate knowledge of computer applications and other tools necessary to successfully perform tasks. (Employee Excellence - Innovation, Integrity)

TYPICAL DUTIES:

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

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40%	E	Performs the most complex and difficult reconciliations for various general ledger accounts and appropriations. Ensures that the automated accounting system reflects budgetary controls for appropriations within the Highway Program. Analyzes the budget act for the State Highway Account (SHA) and monitors the original budget act appropriations and budget revisions in the automated accounting system. Analyzes the monthly reports from the State Controller's Office (SCO) and Budgets, and reconciles the SCO appropriation accounts with our accounting system. Determines and takes necessary corrective action to resolve identified problems by contacting via email or phone the budget office, districts program staff, project managers, controlling agencies and other accounting areas and follows through to ensure all issues are resolved.
30%	E	Generates ad-hoc reports and analyzes expenditures and encumbrances charged to State Highway appropriations to identify unreported financial activities and initiates corrective actions. Performs appropriation control activities, including analyzing budget act language, funding provisions, the period of availability and lapsing appropriations. Coordinates with Programs, Budgets and Accounting staff to implement the budget, plan for lapsing appropriations and address funding issues.
10%	E	Processes expenditure adjustments upon request to correct erroneous charges, maintain budgetary control and maximize the use of funding sources. Certifies funding for SHA and Federal Trust Fund (FTF) capital outlay construction projects and approves support funded projects in the automated system.
10%	E	Performs fiscal year-end closing activities for accounts and funds and prepares the respective financial statements (cash and/or modified accrual basis) and required reports for the SCO. Prepares Detail Fund Balance Reports for Department of Finance, Generally Accepted Accounting Principles reporting to SCO, Federal Highway Administration (FHWA) expenditure and revenue reporting to FHWA. Responds to inquiries from various auditors, control agencies, internal staff and external departments regarding financial statements.
10%	M	Performs other job-related duties within the scope of the classification as assigned to support the Office of Financial Accounting and Analysis (OFAA), including providing training and backup coverage, developing procedures, and updating existing procedures to improve efficiencies and ensure compliance with State requirements. During the supervisor's absence, provides coverage for the section by attending meetings, responding to requests and inquiries, disseminating information to section staff as appropriate, and updating the supervisor upon their return.

[1]ESSENTIAL 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. However, may act in a lead capacity, provide technical direction, guidance or training to team members or customers / stakeholders.

KNOWLEDGE, ABILITIES, AND ANALYTICAL REQUIREMENTS

Thorough knowledge of the accounting principles and procedures, the State's uniform accounting system and financial organization and procedures; policies, rules, and regulations of the Legislature, State Controller, Department of Finance, State Treasurer, and other State Control Agencies as they relate to Department’s financial management activities and its mission. Knowledge of the Department's accounting system, understanding of the Department's budget process, and familiarization with the Department's Accounting Manual, State Administrative Manual, Uniform Codes Manual, Government Codes, statutes, and other legal requirements that govern the Department. The ability to communicate effectively, both orally and in writing, to both working and management levels. The ability to analyze data and draw sound conclusions using statistical methods and applying accounting principles and practices; to identify trends and make projections; to adopt an effective course of action and make recommendations and sound decisions; and to determine the effects on accounting operations caused by changes to laws, statutes or policies that govern the Department. The ability to determine the validity of data in the automated accounting system and how this data relates to the Department’s budgetary process. The ability to analyze problems and make decisions as to how to correct problems expeditiously; the ability to make decisions as to what data to select, which key items are most meaningful in reports prepared for management, best manner in which to select and present results, and what support should be necessary and made available for data used.

RESPONSIBILITY FOR DECISIONS AND CONSEQUENCES OF ERROR

Critical analyses of accounting transactions are required of this position to ensure the Department's financial operations are not

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jeopardized. The individual is responsible for evaluating proposed use of the funds to ensure compliance with existing policies and procedures and to ensure that the Division of Accounting's spending levels do not exceed its allocated resources. Errors in judgment could place the Department in violation of legislative, judicial, or statutory constraints regarding the expenditure of departmental funds. This position is responsible for preparing the fiscal year end financial statements and reports of the assigned fund(s). Erroneous information could result in improper disclosure of the assets, liabilities, and fund balance to interested parties.
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PUBLIC AND INTERNAL CONTACTS
Within the Department, communicates with departmental fiscal and budgetary personnel at both the working and management levels. The purpose of these contacts is to resolve problems or develop processes relating to the various departmental accounts and/or processes. Outside the Department, communicates with personnel of the State Controller's Office, State Treasurer's Office, Department of Finance, Bureau of State Audits, and Legislative Analyst to ensure the proper accountability of the funds at all levels.

PHYSICAL, MENTAL, AND EMOTIONAL REQUIREMENTS
Employees may be required to sit for long periods of time using a keyboard and video display terminal. They may also be required to move large or cumbersome reports from one location to another. Have the ability to concentrate and meet strict deadlines at times. Most of the jobs in the Division require interaction with many people. It is important that employees work with others in a cooperative manner.

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 a cubicle. Working hours will be set sometime between 6:00 a.m. and 4:30 p.m. Overtime may be required, and vacations may be restricted during peak times and fiscal year-end closing during July and August due to year end tasks and financial reporting deadlines. Employees may be required to travel in state, however the travel it is not very frequent. Regular and punctual attendance is desired.

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

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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