

26 February 2021

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PRETORIA

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Dear Minister Mchunu

## **A NATIONAL IMPLEMENTATION FRAMEWORK TOWARDS THE PROFESSIONALISATION OF THE PUBLIC SERVICE**

The South African Institute of Chartered Accountants (SAICA), welcomes the opportunity to make submissions to the National School of Government on *A National Implementation Framework towards the Professionalisation of the Public Service*.

SAICA is South Africa's pre-eminent accountancy body which is widely recognised as one of the world's leading accounting institutes. The Institute provides a wide range of support services to more than 46 000 members who are chartered accountants [CAs(SA)] and hold positions as CEOs, MDs, board directors, business owners, chief financial officers, auditors and leaders in their spheres of business operation.

Our work in the public sector goes beyond member support but also includes a significant focus on advocacy and capacity building to support and encourage an improvement in public finance management.

For ease of reference, we set out below in Annexure A, our detailed comments to *the National Implementation Framework towards the Professionalisation of the Public Service*.

We would also appreciate the opportunity engage further with the National School of Government on the content of our submission, as well as to support and partner with government in the implementation of the Framework.

Yours sincerely

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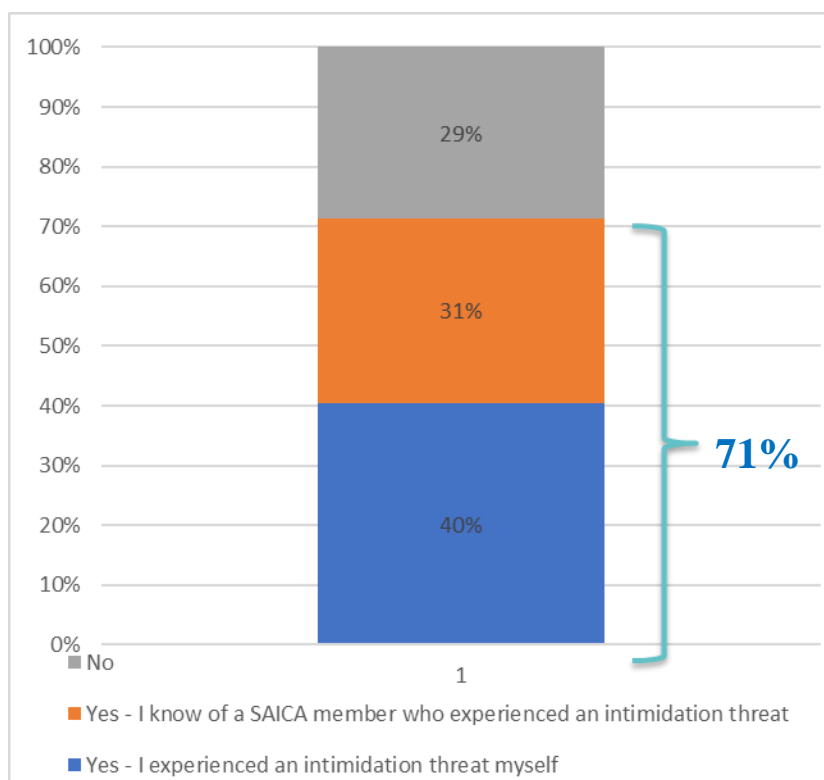


## Annexure A

### General Comments

#### An enabling environment for professionals

1. SAICA believes that the professionalisation of the public sector is broader than the qualification of individuals and includes an improvement in the entire public service ecosystem.
2. SAICA received many concerns from its members on the intimidation threat experienced in the public sector. SAICA undertook a survey with its members in 2019 to confirm the existence of these intimidation threats.
3. We received 52 respondents to the survey with 94% (49) respondents confirming the existence of intimidation threats in the public sector.
4. The respondents were employed within different roles in the public sector and included chief executive officers, chief finance officers, chief audit executives, audit committee members and external auditors, as well as different sectors of the public sector.
5. 71% of respondents indicated that they either experienced intimidation threats or knew of a SAICA member who experienced intimidation threats as depicted in the diagram below:



6. Threats experienced by members included amongst others:
  - Threat to harm family or individual;



- Bonus paid was less than should have been accrued and the performance contract not signed;
  - Termination of contract;
  - Threats about complaints to the IRBA / AGSA / or other regulators when the member refused to remove certain findings that the entity disagreed on;
  - Late payment of invoices; and
  - Threats that the firm will not be re-appointed.
7. The responses received from the survey therefore confirmed the existence of intimidation threats to professionals in the public sector .
  8. Accountants registered with membership bodies have to abide with the Code of Ethics for Professional Accountants, approved by the International Ethics Standards Board for Accountants (IESBA). As such, there is a need for accountants to act with integrity, observe high conduct standards and avoid bringing the profession into disrepute, and highlight the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.
  9. The Code also identifies different types of threats which can arise, such as conflicts of interest, the threat of intimidation and the possibility that objectivity could be compromised. Breaches of the Code can result in investigation and disciplinary action. As a result of this, perceived and actual intimidation threats in the public sector acts as a deterrent to attract professionals and provides reasons for those who are employed in the public sector to flee.
  10. It is therefore important that consideration is given to strengthening the public service environment to enable professionals to thrive and operate without fear. Professionalisation of the public service based on a professional qualification only will not be sufficient. In order for the implementation of the Framework to succeed, the environment needs to be ready to enable professionals to function and abide by the Code of Ethics. This will assist in retaining and attracting professionals to the public service.

### **Implementation and monitoring of the Framework**

11. SAICA advises that the monitoring of the implementation of the Framework is key for its success.
12. Both the Municipal Finance Management Act, No 56 of 2003 (MFMA) and the Public Finance Management Act, No 1 of 1999 (PFMA) requires that the chief financial officer (CFO) be responsible for the effective financial management of the institution including the exercise of sound budgeting and budgetary control practices; the operation of internal controls and the timely production of financial reports.
13. However the Auditor General has over the years identified that one of the root cause for poor audit outcomes in both the PFMA and MFMA audits is key officials lacking appropriate competencies.
14. The Minister of Finance tried to address the lack of competency levels of officials responsible for financial and supply chain management at municipalities and municipal entities by issuing the Municipal Regulations on Minimum Competence levels on 15 June 2007 which was later amended on 26 October 2018.



15. The Municipal Regulations on Minimum Competency Levels seeks to professionalise the local government sector and to make it a career choice for talented officials and to some extent mitigate some of the root causes of poor financial management and service delivery.
16. The Regulations address the minimum higher education qualifications, work related experience and core managerial and occupational competencies that are required by financial and supply chain management officials.
17. The Regulations state that the CFO of a municipality or municipal entity must generally have skills, experience and capacity to assume and fulfil their responsibilities and exercise the functions and powers assigned to them in terms of the MFMA.
18. The minimum competency levels required for higher education qualifications and work related experience for CFOs of municipalities and municipal entities are as follows:

Description	All municipalities with annual budgets of a value below R500 million, and All municipal entities of a parent municipality with an annual budget of a value below R500 million	All municipalities with annual budgets of a value equal to or above R500 million, and All municipal entities of a parent municipality with an annual budget of a value equal to or above R500 million
Higher Education Qualification	At least a bachelor degree or a relevant qualification registered in the National Qualifications Framework at a NQF level 7 with a minimum of 360 credits.	At least NQF level 7 in fields of Accounting, Finance or Economics Or Chartered Accountant (SA)
Work Related Experience	Minimum of 5 years at middle management level	Minimum of 7 years at senior and middle management levels, of which at least 2 years must be at senior management level

19. All financial and supply chain management officials who did not meet the minimum competency levels at the effective date of the Regulation had until 2 August 2018 to meet the minimum competency levels. A financial and supply chain management official who was appointed on or after the commencement of the Regulation had to attain the minimum competency level within 18 months from the date of appointment.
20. The status of the minimum competency levels for CFOs as at 30 August 2018 (11 years after implementation) were as follows:



Province	Number of Municipalities	Chief Financial Officers (CFO)	No. of CFOs meeting minimum competency	% of CFOs meeting minimum competency
Eastern Cape	39	26	11	42.3%
Free State	23	25	13	52.0%
Gauteng	11	25	3	12.0%
KwaZulu- Natal	54	41	11	26.8%
Limpopo	27	22	6	27.3%
Mpumalanga	20	16	6	37.5%
Northern Cape	22	27	7	25.9%
North West	31	11	3	27.3%
Western Cape	30	25	19	76%
<b>TOTAL</b>	<b>257</b>	<b>218</b>	<b>79</b>	<b>36.2%</b>

Source: National Treasury minimum competency levels database as discussed at Parliament on 18 September 2018.

21. The above indicates that as at 30 August 2018:

- The vacancy rate for CFOs at municipalities was 15.2%; and
- Only 36.2% of CFOs appointed at municipalities met the minimum competency level.

22. Therefore 63.8% of municipalities who had CFOs appointed as at 30 August 2018 were not complying with section 83(1) of the MFMA in terms of the required competency.

23. The above reflects:

- A breakdown in the performance management development system, and
- Effective and appropriate disciplinary steps not taken against officials failed to meet the minimum competencies levels.

24. This emphasises the need for strong performance management development and consequence management systems to aid in the professionalisation of the public service.



## Ethics

25. SAICA believes that the ethical conduct of public servants is a foundational component of professionalism.
26. We are aware of the Code of Conduct for Public Servants which exists in the public service however there is no Code of Ethics.
27. The Code of Conduct states “The Code should act as a guideline to employees as to what is expected of them from an ethical point of view”, however this is considered insufficient to manage the ethical conduct of public servants.
28. A code of ethics and code of conduct are two separate documents, the first of which addresses an organisation’s broad moral standards and the second of which instructs employees how to use those standards in their day-to-day workplace actions.
29. SAICA recommend that a separate Code of Ethics is developed to manage the ethical behaviour of public servants.
30. Although public servants generally work to improve the lives of the public, their behaviour in public service is based on subjective morals and belief systems as opposed to universal, ethical principles. The purpose of ethics is to bridge the gap between these varying moral systems, ensuring that public service represents all of the public.
31. Importantly, trust in public services is forever being eroded by public officials and public sector institution acting unethically, which emphasis the need for a Code of Ethics in the public service.
32. The Government of Brazil, United Nations Department of Economic and Social Affairs (UN/DESA), Division for Public Economics and Public Administration (DPEPA) co-organized a national colloquium in Brazil on Promoting Ethics in the Public Service, in 1997.
33. The purpose of the colloquium was to promote ethics in the public sector.
34. Some of recommendation to improve ethics in the public sector from the colloquium included:
  - An investment in education at all levels, with an emphasis in matters dealing with moral and ethical values;
  - The development of training programmes, with an emphasis on professionalism and ethical conduct;
  - The promotion of seminars, meetings and roundtables to discuss different aspects of ethical conduct in the public service, including not only the executive but the legislative and the judicial branches as well;
  - The simplification and modernization of the legal framework dealing with ethics in the public service;
  - The enactment of pragmatic rules of conduct, in a participatory manner, aiming at their application to all hierarchical levels; and
  - The creation of decentralized institutional mechanisms of complaint and control, such as the ombudsmen.



35. We believe that some of the outcomes from the colloquium can be used in the context of South Africa in promoting and improving ethics in the public service. This is also essential in the professionalisation of the public service.

36. SAICA further recommends that there is:

- Compulsory ethics training for all public servants on an annual basis; and
- Compulsory ethics training is included as part of induction.





## Specific comments

### Pre-entry, Recruitment and Selection

The Framework proposes the following interventions for Pre-entry, Recruitment and Selection:

- Introduce compulsory Public Service pre-employment orientation for people who aspire to join the Public Service.
- Engagements with HEIs such as universities and universities of technology, especially departments/schools that deal with public management/administration and related fields in order to influence their curriculum.
- Competency assessment to test technical and specialist skills
- Integrity tests, as part of the competency assessment. Involvement of the PSC and external experts during interview processes of
- DDGs and DGs – i.e. insulation from political influence or interference. Proposals of recommended candidates to executive authorities for consideration and then recommendation to Cabinet.
- Pre-Entry, Recruitment & Selection can also be aligned with professional bodies/ associations registration

#### ***Compulsory Public Service pre-employment orientation***

37. SAICA agrees that there is a need for an immediate commencement of the Public Service pre-employment orientation.
38. Employee orientation is the process of introducing newly hired Public Service Employees to their new workplace. It provides the basic organizational information employees need to feel prepared for their new team, department, and role within the organisation. Effective employee orientation makes employees aware of Public Service policies and expectations and answers any questions or concerns they may have before they transition into their new positions.
39. By clearly communicating expectations and responsibilities regarding high standards of work ethic and adherence to standards and principles pertaining to specific work, discipline and context, including skills, competencies and values to a new employee in the public sector, the entrenchment of professional behaviour begins early.
40. Pre-employment orientation also begins the process of internalising the aspects of professional conduct addressed in the consultation document, such as how one speaks to others – co-workers, customers, or members of the public in the course of performing one's duties. Respect, dignity, integrity, courteous behaviour, treating people with equality and observing non-racialism are all elements of professional conduct.

#### ***Engagements with HEIs such as universities and universities of technology, especially departments/schools that deal with public management/administration and related fields in order to influence their curriculum.***

41. SAICA agrees that this engagement is essential in the road towards professionalisation of the public service.
42. In its Publication Criteria for Programme Accreditation, the Council on Higher Education (CHE) has included Criteria 18, which relates to an academic programme having taken



steps to enhance the employability of students and to alleviate shortages of expertise in relevant fields, in cases where these are the desired outcomes of the programme.

43. In the light of this, it is our view that the vast majority of HEIs would welcome an engagement with the NSG to ensure that their curricula meet the needs of the Public Service.

***Competency assessment to test technical and specialist skills;***

44. SAICA is of the view that, requirement, where applicable, of membership of a professional body would obviate the need for this assessment. In order to meet professional body requirements, candidates would have been thoroughly assessed to ensure that they meet the competency standards set by the relevant professional body.

***Integrity tests, as part of the competency assessment. Involvement of the PSC and external experts during interview processes of DDGs and DGs – i.e. insulation from political influence or interference. Proposals of recommended candidates to executive authorities for consideration and then recommendation to Cabinet.***

45. SAICA supports these proposals

***Pre-Entry, Recruitment & Selection can also be aligned with professional bodies/associations registration***

46. SAICA supports this proposal.

**Additional matters for considerations:**

47. In addition to the above, we also believe that the public sector needs to be active in building their own pipeline. The below information is important in to consider when looking at the professionalisation of the finance functions within the public sector:

**Partnering with professional bodies such as SAICA on bursary schemes:**

48. We strongly encourage the public sector representatives to consider investing in bursary programmes such as the Thuthuka Bursary. Such a bursary is dedicated to ensuring a continuing supply of quality professionals in the chartered accountancy profession. This is done through the pooling of funds by different funders. SAICA then runs the bursary programme at several approved universities. With public sector institutions investing in such bursaries, they will secure the supply of future finance professionals within their departments. On completion of their universities studies, the students would be allocated to the public sector institutions to complete their training towards qualifying as accountants. Therefore, ensuring that public sector institutions become training offices is imperative. With public sector institutions becoming public sector training offices, there would be a direct supply of young professionals into the public sector. This will also contribute to the raising awareness about the public sector. This will also start creating some excitement about the public sector.
49. There are great benefits in public sector institutions partnering with professional bodies on such bursary schemes. These would include:
- a) Improved academic performance due to wrap-around support offered by the professional body.
  - b) The professional body also assists in work readiness programmes ensuring that the students are work-ready on joining the institutions.
  - c) Students are also encouraged from an early age to develop life-long learning habits.



- d) Students are engaged frequently on ethical matters and the concept of public interest, therefore the institutions will eventually obtain students who appreciate their role in society.

**Partnering with professional bodies such as SAICA on learnerships:**

50. SAICA already has a number of training offices (workplace-providers) who employ learners on SAICA learnerships:

#	Office Name	Active Trainees (learners on learnerships)	Number of completed learnerships
1	Auditor General (15 sites across the country)	966	3375
2	City of Johannesburg	10	2
3	City of Tshwane Municipality (Group Financial Services)	11	2
4	Eskom Holdings SOC Ltd	7	87
5	Eskom Pension and Provident Fund	4	2
6	eThekweni Municipality	6	12
7	KwaZulu Natal Provincial Treasury	5	8
8	Limpopo Treasury <sup>1</sup>	5	0
9	National Treasury	24	87
10	Rand Water	6	5
11	South African Revenue Services	10	78
12	Telkom (SA) (SOC) Ltd	5	23
13	The South African Reserve Bank	6	11
14	Transnet SOC Ltd	6	100
15	Transnet SOC Ltd (Durban)	0	11
15	Western Cape Provincial Treasury	15	10

51. However, there is much scope for other departments. Entities and units within the Public Service to employ learners on SAICA learnerships.

**Developing existing staff within the Public Service to gain professional designations**

52. Below we use SAICA's three designations as a case study for the professionalisation of Public Sector Finance Professionals. We acknowledge that there are other professional bodies who also have finance designations in this regard.

**Accounting Technicians (South Africa)**

53. Accounting Technicians South Africa (AT(SA)) was established by SAICA in 2008. Since then the Accounting Technician qualifications have been delivered to over 5800 public sector employees in 59 different national, provincial and municipal offices across the country. SAICA works with a network of 57 accredited public and private learning institutions with a national footprint to ensure high quality of teaching and learning.

54. There are three different Accounting Technician qualification routes:

- (i) Accounting Technician: Mainstream accounting technician qualifications pitched at levels 3, 4 and 5 (entry, to mid-level) on the National Qualifications Framework;

<sup>1</sup> This office was only accredited in 2019, so has not yet had any completed trainees



- (ii) Local Government Accounting Technician: Accounting Technician qualifications designed for municipalities and municipal agencies pitched at levels 3 and 4 (entry level) on the National Qualifications Framework; and
- (iii) Public Sector Accounting Technician: Accounting Technician qualifications designed for national and provincial departments, pitched at levels 3, 4 and 5 (entry to mid-level) on the National Qualifications Framework

*Please see attachment 1 to this document for an overview of the content of the qualifications*

55. Qualification design and development: The Accounting Technician qualifications are aimed at addressing the need for transformation through the provision of structured classroom and workplace learning which will in turn contribute to the efficiency and productivity of the public sector. The Local Government and Public Sector Accounting Technician qualifications were developed in collaboration with the Local Government SETA, Municipalities and National Treasury. Extensive consultations with leadership teams within government and alignment to the National Treasury Technical Competency Dictionary ensured fit for purpose qualifications.

56. Recognition of Prior Learning: AT(SA):

**The normal route towards the AT(SA) Public Sector Designation comprises the following:**

Qualifications	Learnership	ToPC <sup>2</sup>
Certificate Accounting Technician: Public Sector NQF Level 3	12 months	Yes
<b>AND</b>		
FET Certificate: Accounting Technician Public Sector NQF Level 4		
<b>AND</b>		
Certificate: Accounting NQF Level 5		

**RPL options are available in terms of the Learnership requirement: Applicable to persons who already have relevant work experience:**

*Option 1:*

Qualifications	Learnership	Relevant work experience	ToPC
Certificate Accounting Technician: Public Sector NQF Level 3	None	2 years	Yes
<b>AND</b>			
FET Certificate: Accounting Technician Public Sector NQF Level 4			
<b>AND</b>			
Certificate: Accounting NQF Level 5			

*Option 2:*

Qualifications	Learnership	Relevant work	ToPC	CV review & Desk-based

<sup>2</sup> The Test of Professional Competence (ToPC) is a three-hour, computer-based assessment. The ToPC consists of a combination of questions such as Multiple-Choice, True or False, Matching, Fill in the Blanks. Candidates will also be required to do calculations in order to answer more complex questions.



		experience		skills check
Certificate Accounting Technician: Public Sector NQF Level 3	None	5 years	No	Yes
<b>AND</b>				
FET Certificate: Accounting Technician Public Sector NQF Level 4				
<b>AND</b>				
Certificate: Accounting NQF Level 5				

**RPL options are available in terms of the Academic Qualification requirement:**

*Option 1:*

Qualifications	Learnership	Relevant work experience	ToPC
Relevant Accounting Qualification: (NQF Level 5)	None	5 years	No

*Option 2:*

Qualifications	Learnership	Relevant work experience	ToPC
Relevant Accounting Qualification: (NQF Level 4)	None	5 years	Yes

**Associate General Accountants (South Africa)**

57. AGAs(SA) are managers who behave ethically and who drive operational excellence and bridge the day-to-day operational and financial expertise of the operational employees with the executive and strategic leadership.

58. As ethical managers AGAs:

- a) Measure and enhance organisational value in the short, medium and long term by taking cognisance of the organisation's strategy, governance, performance and prospects in the context of its external environment;
- b) Demonstrate an awareness of the integration of information and data to assess the relationships between the different capitals used in the organisation's integrated report and how these are used to create sustainable value for stakeholders;
- c) Prepare and report on relevant financial information to identify relevant analytical comparisons;
- d) Prepare and report on disclosures of non-financial information (e.g., presented as integrated reports, sustainability reports, social and environmental reports, governance reports, annual reports) in relation to financial statements (consolidated, unconsolidated or combined).

59. Recognition of Prior Learning: AGA(SA):

**The normal route towards the AGA(SA) Designation comprises the following:**

Academic Qualification	SAICA Training
Accredited CA(SA) degree	Completion of a SAICA training contract of a minimum of 3 years
<b>OR</b>	
Accredited AGA(SA) degree	

**RPL options are available in terms of both the SAICA Training Contract requirements and the Academic Qualifications:**



RPL in respect of SAICA Training Contract Requirement:

Qualification	SAICA Training	Relevant Work Experience	TEA <sup>3</sup>
Accredited CA(SA) degree	None required	4 Years	Yes
<b>OR</b> Accredited AGA(SA) degree			

RPL in respect of Academic Qualifications:

Qualification	SAICA Training	Relevant Work Experience	TEA
Members of Accountancy Bodies that are recognised by SAQA and who have completed a degree <sup>4</sup>	None required	6 Years	Yes
<b>OR</b> Holders of foreign academic qualifications which are assessed by SAQA as equivalent to a South African BCom Accounting Degree (NQF7)		4 Years	

Chartered Accountants (South Africa)

60. CAs(SA) are responsible leaders who behave ethically in an organisation's value creation process. The primary role of a CA is to prepare meaningful information to stakeholders and interpret, analyse and evaluate such information for impactful decision-making. Meaningful financial and non-financial information has integrity, is relevant and accurate for impactful decision-making. A CA, at point of entry into the profession (i.e., having completed the required education, training, professional and assessment programmes and being eligible to register as a member of the South African Institute of Chartered Accountants (SAICA) in order to use the CA(SA) designation), should demonstrate ethical behaviour, professional competence and the potential for responsible leadership and value creation.
61. Recognition of Prior Learning: CA (SA):

**The normal route towards the CA(SA) Designation comprises the following:**

- Completion of a **SAICA-accredited undergraduate degree** (applicants should enquire directly with universities offering SAICA accredited programmes as to whether any exemptions can be granted); and
- Completion of a **SAICA-accredited postgraduate degree** (applicants should enquire directly with universities offering SAICA accredited programmes as to whether any

<sup>3</sup> The purpose of the Training Equivalence Assessment (TEA) is to enable candidates to demonstrate that, as a result of learning through work experience, they have mastered the competencies and pervasive qualities and skills that are substantially equivalent to those prescribed for the SAICA Training Programme. The TEA takes the form of a portfolio of evidence, based on templates provided by SAICA.

<sup>4</sup> This refers to Bachelor's degree which is registered on Level 7 of the NQF, takes a minimum of 3 years to complete and comprises at least 360 credits Applicants who are in possession of degrees from education institutions outside of South Africa must have the degree assessed by the South African Qualifications Authority's Foreign Qualifications Evaluation and Advisory Services as equivalent to a three-year South African Bachelor's degree



exemptions can be granted for direct entry into the programme) – commonly known as the PGDA (Post-Graduate Diploma in Accounting); and

- c) Completion of the first part of the Qualifying Examination - **Initial Test of Competence** (ITC) – completion of a SAICA accredited CTA is an eligibility requirement to register for this exam; and
- d) Completion of a **Professional Programme** that is accredited by SAICA; and
- e) Completion of the second part of the Qualifying Examination – **Assessment of Professional Competence** (APC) – successful completion of the ITC as well as the Professional Programme and 20 months under a formal training contract are eligibility requirements to register for this exam; and
- f) Completion of a training contract (period of practical experience under formal contractual terms and regulations).

**RPL options are available in terms of the SAICA Training Contract requirement:**

- a) For persons who achieved the AGA(SA) designation via one of the RPL routes listed in paragraphs 1.2 (a) and (b) above:
  - (i) The prospective CA(SA) must have been registered with SAICA as an AGA(SA) for 24 months; AND
  - (ii) The prospective CA(SA) must have successfully completed the ITC.
- b) For persons who have followed the normal route towards the CA(SA) qualification:
  - (i) The Training Equivalence Assessment (TEA) will be used as the instrument to determine that an applicant has work experience that is equivalent in content and value to the formal practical experience required for purposes of the CA(SA) qualification, subject to the following conditions being met:
  - (ii) The applicant must have successfully completed the ITC and completed 72 months' relevant work experience,
- c) For persons who are currently serving under a SAICA training contract:

RPL options available for relevant practical work experience gained both under a SAICA Training Contract and outside of a SAICA training contract. RPL is recognised based on an assessment of competence against the Training Programme Competency framework. The maximum that may be granted is:

  - (i) 12 months for work experience outside of a SAICA Training Contract; and
  - (ii) Up to the number of months' experience gained under a SAICA Training Contract.



## Induction and On-Boarding

### **The Framework proposes the following interventions for Inductions and On-boarding:**

- There is a need for an immediate commencement of an Compulsory Induction Programme (CIP)/ Executive Induction Programme (EIP) even before taking up a public administration position (e.g. induction models of China and India). Review of the Induction Programme is required.
- Investigate the option for mentorship programmes (especially SMS, specialist and technical positions) in the first six months of appointment.
- Induction and on-boarding can also be aligned with professional bodies/ associations registration.

### **Compulsory Induction Programme**

62. SAICA agrees that there is a need for an immediate commencement of the Compulsory Induction Programme/ Executive Induction Programme.
63. Several researchers have indicated the benefits of induction programmes. According to Butler (2008), Wells (2005) and Wesson and Gogus (2005) new employees are most vulnerable during the first few weeks of employment and poor induction significantly raises the risk of turnover in this group. Therefore, it is important that an organisation has a mechanism in place to capitalise on early optimism and imprint the employer's brand of how the organisation functions (Derven, 2008). Often the first one hundred days of a new employee's career are critical in determining whether he or she will assimilate into the organisation and thrive, or fail to do so (Fritz & Vonderfecht, 2007).
64. The current induction programmes suggest that inductions should be completed within the first six months of employment. This time period should be reconsidered to a shorter period as research indicates that the first 100 days of an employee's appointment is most critical and will contribute to an improved efficiency of the public service.
65. Furthermore, customer satisfaction can be improved by sending new employees on an induction programme that is tailored to provide the necessary support to avoid demoralisation during the initial working period (D'Aurizio, 2007). Pollitt (2007) showed that customer-satisfaction ratings for new employees at a major UK energy provider doubled to 80% after introducing such an induction programme.
66. This research further indicates the impact that a good induction program will have on the public's experience with the public service. The induction program should be structured to address the level of work and the job skills required by officials.
67. Cognizance also needs to be taken in respect of incumbents who may remain with gaps in their professional development and interventions that will need to be implemented to address areas to which new hires will be exposed through the induction programme.
68. The Minister for Public Service and Administration, Minister Geraldine Fraser-Moleketi, made explicit the need for a compulsory programme in her Budget Vote in June 2004:

*"The next phase of public service and administration in South Africa will require that skills sets and approaches be valued and applied in all components of the public service. One of the mechanisms that will spearhead this is the compulsory induction programme that we have agreed to during the most recent Cabinet Lekgotla. Every*





*...serving public servant will be exposed to this as a matter of urgency and every new recruit that joins the public service will go on an appropriate level of induction soon after being employed.”*

69. Government has acknowledged the need of an induction program for the public service many years ago and developed a plan to address the need. However, the implementation of the program was not successful due to various factors. Based on the size of public service, it will be difficult to successfully implement an induction program unless there is proper co-ordination between the various stakeholders.
70. Integration of appointments within departments, public entities, NSG and DPSA will play a key role in the success of an induction programme to ensure the completeness of inductions within the public service.
71. We agree that inductions should take place before taking up a public administration position (assumed to be the period between acceptance of the offer and the commencement date of appointment), however the practicality of this should be considered. We recommend that induction should be completed within the first three months of employment with a longer term plan of induction taking place before an official takes up a public administration position.

#### ***Mentorship programme***

72. SAICA agrees with the option of a mentorship programme in the first six months of appointment. The mentorship programme will have many benefits for the new employee and the public service which includes:
  - Improved personal and career development;
  - Improved on boarding and production;
  - Leadership development; and
  - Supports a learning culture.
73. Government needs to consider the administration and cost of a mentorship. In order for a mentorship programme to be successful, the scope and administration of the programme is important.
74. SAICA piloted its mentorship programme in 2017 which has evolved and grown over the past years. The programme started with 15 matches in 2017 and has grown to a potential 192 matches in 2021. The programme is now offered nationally and internationally to its members both on a virtual platform as well as face to face. SAICA therefore understands the challenges with the implementation of a mentorship programme on a large scale and welcomes the opportunity to share our learning with government in the planning of its mentorship programme.



## Planning and Performance Management

The Framework proposes the following interventions for Planning and Performance Management:

- In order to address the poor alignment between individual performance and organisational performance, there is a need for the PSA to review the performance management tools.
- Performance management can also be aligned with professional bodies/ associations registration.

75. SAICA agrees with the proposed interventions for planning and performance management.
76. Performance management in the public service is legislated. The Public Service Act, 1994 (Proclamation No. 103 of 1994), requires departments to manage performance in a consultative, supportive, and non-discriminatory manner in order to enhance organisational efficiency and effectiveness and accountability for the use of resources and achievement of results. The Act requires also that employees strive to achieve the objectives of their institutions cost-effectively in the public's interest.
77. Performance management is essential, and if it is not measured, it cannot be improved. Level progression of employees should rightfully be evaluated on a regular basis to allow for improvement or progression to higher levels within the parameters of the job in question (subject always, of course, to the outcome of the evaluation). 'This system has presented problems and fairness of an employer's conduct in doing a level progression' (Christianson et al., 2002, p. 287).
78. The Public Service Commission noted through its conference on the a Developmental State that *"The Performance Management and Development System (PMDS) is probably one of the most contested systems implemented in the South African public service. Fundamentally, to conduct a valid and objective assessment of the performance of individuals constitutes one of the most vexing challenges of human resource management."*
79. The fundamental problems included:
  - The system is a failure as measured against its own objectives;
  - Measurement problems;
  - Weak accountability frameworks;
  - Disjuncture between unit and individual performance;
  - Technocratic systems do not solve underlying problems;
  - It is a one-size-fits-all system, which is not appropriate in all contexts;
  - Lack or poor day-to-day management of performance by supervisors – including poor supervision, poor people management, and poor operations management – contributes towards failure of formal performance assessment; and
  - The incentive system is not congruent with the values of public service.
80. In addition a number of implementation issues were identified with the PMDS which included:



- Poor compliance with the tenets of the system – often annual appraisals are not done;
- Poor support from HR components; and
- Development interventions agreed to in personal development plans are not implemented.

81. We recommend that all of the fundamental problems identified and recommendations made by the PSC are addressed during the review of the performance management tool by the PSA.

82. The Auditor General of South Africa (AGSA) noted an increase in irregular and fruitless and wasteful expenditure in its 2018-19 PFMA General Report as follows:

Description	2018-19	2017-18
Fruitless and wasteful expenditure	R0.849 billion	R0.792 billion
Irregular expenditure	R42.835 billion	R36.833 billion
Unauthorised expenditure	R1.365 billion	R1.744 billion

83. The AGSA further noted that there has been a growing balance of irregular expenditure not dealt with from R115.510 billion in 2016-17 to R174.876 billion in 2018-19. The AGSA identified the following reasons for not investigating all instances of prior year irregular expenditure included:

- Process of identifying all irregular expenditure for investigation was still in progress;
- **Current organisational structure did not support adequate effecting of consequences; and**
- Capacity constraints.

84. In addition the AGSA identified an increase in material non-compliance with legislation on implementing consequences since the previous year.

85. The most common findings were the following:

- Irregular expenditure identified in previous year not investigated;
- **Effective and appropriate disciplinary steps not taken against officials who made and/or permitted expenditure; and**
- Fruitless and wasteful expenditure identified in previous years not investigated

86. The findings by the AGSA emphasises the need for accountability in the public service.

87. Accountability requires the appropriate management of consequences, and this can be achieved by:

- Setting clear expectations through the performance management system by formalising governments expectations with officials;
- Ongoing monitoring of performance; and



- Applying appropriate consequences.
88. Unless the primary course of performance management is well understood and the system properly implemented and strictly monitored with consequences, it will remain disrespected and not complied with but continued to be misused. Based on the ongoing findings by the AGSA on the lack of consequence management within government, it appears that there is a lack of necessary monitoring and evaluation systems that ensure people are effectively utilised. PMDS's objectives should be well understood and should not be confused, consciously or unconsciously, as solely for rewarding good performance, but also to manage poor performance and identify and address employees' development needs through planned training. It should be result oriented and should ensure openness, fairness, and objectivity to benefit the public service and should thus be linked to broad and consistent plans for staff development and aligned with the organisational strategic goals.

**Performance management can also be aligned with professional bodies/ associations registration**

89. We agree that performance management can be aligned with professional bodies/ associations registration however the following must be considered:
- Professional associations should be identified and mapped to all disciplines within public administration and service;
  - Non-affiliated disciplines should also be identified, considering the involvement of professional associated to those officials affiliated; and
  - The ask /proposed role for the various professional associations should be clarified.

***Additional matters for considerations:***

90. In addition to the above, the following should be considered:
- 'Risk taking and innovation' is encouraged, consideration should be given on how the public sector value chain will be strengthened to accommodate this ambition.



## Continuing Learning and Professional Development

The Framework proposes the following interventions for Continuing Learning and Professional Development:

- Sign the determination for compulsory programmes which address such issues as ethics, gender mainstreaming, anti-corruption, values (how public servants deal with/ behave when serving the public). Performance management can also be aligned with professional bodies/associations registration.
- Need to make a determination for a certain category of employees (including SMS, specialist, technical and some key functions of Supply Chain Management (SCM), Human Resources (HR), Finance, and Planning) to be professionalised and be entitled to receive certification with relevant professional bodies.
- Considering the PSC's recommendations, the NSG must determine the appropriate training and learning pathways to assist in the professionalisation of these categories of employees.

91. SAICA agrees with the interventions, particularly that specific categories of employees should be identified and professionalised, by collaborating in one way or another, with relevant professional bodies, and facilitate continued professional development as well as lifelong learning for these individuals.

92. Professionalisation and continued professional learning and development will lead to:

- Accredited and professional designations for persons in the public service which with a strong value proposition can be highly sought after and enable lifelong learning;
- Affiliation with a recognised professional body with commitment to lifelong learning, subscribing to a code of conduct and serving the interests of the public particularly in delivering services;
- Recognition of experience, level of work and technical competence by peers, staying up to date with the latest developments and making a contribution to the public sector body of knowledge, technology and good practices;
- Self-directed improvement by individual professionals in the public service due to a wide range of factors. Professionals will ensure they keep pace with others in the same profession, who are also undertaking continued learning;
- Professionals will ensure that their increasing professional skills and knowledge places them in the best position to deliver a professional service to citizens of the country. They also become more effective in the workplace, which helps increase particularly service delivery but also their career progression and ability to lead;
- Professionals having access to various experts in their respective fields of trade or in public service matters, which will ultimately improve the offering of the public service;
- The potential to increase public confidence in the public service and ultimately prospects for the country; and



- An impact beyond the individual (professional) as CPD can be far reaching (going beyond the specific discipline), venturing for example into wider factors such as the environment, sustainability and the economy – it is far wider than just benefitting an individual.
93. The requirement for compulsory programmes (particularly important training interventions) specific compliance for the specific categories of employees as identified should be implemented. Consideration should also be made to, in the longer term, embed CPD and lifelong learning in the culture of the public service, where employees identify the need for it themselves.

***Additional matters for considerations:***

94. The implementation framework for the professionalisation of the public service proposes a comprehensive and well thought-out professionalisation value chain. All five parts to the proposed value chain are interconnected and none are mutually exclusive.
95. SAICA believes that a competency framework should be in place as a foundation to ensure continued learning and development by professionals in the public service. In addition to the competency framework, various other factors should be considered in order to effectively implement CPD and lifelong learning for employees in the public service, particularly the point at which the concepts are first introduced, systems or processes in place and the different role players in the stages of the value chain. Ideally, CPD and lifelong learning should become second nature to a professional by the time the need for it arises.

**Competency framework**

96. SAICA understands that an SMS competency framework is currently in place, which was introduced in an effort to professionalise senior management in the public service. A competency framework of this nature is foundational to professionalisation, CPD and lifelong learning.
97. Based on SAICA's experience with CPD and lifelong learning, a competency framework as well as the necessary building blocks to lifelong learning should be introduced as early as possible to prospective public servants. SAICA commences with the building blocks as early as university level, with systems and processes developed and perfected over time.
98. SAICA suggests that:
- The existing competency framework be extended to include all intended categories to be professionalised, or alternatively other appropriate competency framework(s) be introduced in order to put in place foundational guidance to lifelong learning in the public service.
  - The competency framework together with the necessary building blocks (including processes and systems) to lifelong learning be introduced as early as possible to prospective public servants.
  - An adequately comprehensive competency framework for professionalisation be considered as an important starting point that needs to be put in place for professionalisation and also laying the groundwork for CPD and lifelong learning.
99. Once developed, well thought-out decisions will need to be made regarding the implementation and monitoring of the competency framework, and the impact on lifelong learning. The framework needs to endeavour to (at an early stage in the process) lay the



correct foundation for staff in the public service to continue with their professional development. This could, for example, mean placing more importance on the candidate's (or student's/trainee's) need to conduct self-directed learning and research, and them seeing the value that this adds in their assessments, their places of work or career progression/development.

100. A “carrot and stick” approach should be followed in that the framework should be supplemented with adequate assessment(s) and monitoring throughout the qualification process, which will encourage or promote continuous, self-directed and lifelong learning. While assessments bring an important check, it is also important to note that CPD and lifelong learning needs to be worthwhile to professionals in order for them to be motivated enough to develop themselves continuously.

### **Laying the foundation**

101. Decisions and practices on the implementation of the competency framework are critical for the professionalisation value chain and laying a solid foundation for lifelong learning, particularly at the earlier stages of the careers of employees in the public service. This of course does not preclude senior management who have greater responsibility in the implementation of the framework, and thus they would need to be equipped first and in turn instil a culture of continued professional development.

102. SAICA places reliance on a number of contributing factors in the development of a solid foundation for CPD and lifelong learning, which include: relationships with academic institutions (including senior management), prospective chartered accountant training providers (employers), SAICA members in academia, other members of faculty, members who mentor and share information with students, trainees and young professionals and the prestigious status of the profession in the country and amongst its global peers.

103. SAICA (and accredited university) assessments which are well respected and considered to be rigorous and thorough, play a key role in ensuring that students and candidates keep abreast of various developments in the profession, economy, business, government, etc. (as required by the competency framework).

104. Lifelong learning attributes are also developed during the training programme, where as part of the culture of these organisations, particularly those involved in CA training instil a mind-set of continuous learning and growth.

105. SAICA suggests that:

- The professionalisation value chain be considered holistically due to the integrated nature and the need for CPD to be developed over time throughout the careers of professionals in the public sector.
- Clear responsibilities be defined in line with the value chain for a central body (for example a structure within the National School of Government providing oversight) to ensure that the implementation of the competency framework is effective throughout the value chain, and results in lifelong learning for professionals in the public service.

106. The implementation of CPD and lifelong learning (or adult learning in general) present unique challenges by its nature, and thus require dedicated focus in order to be effective. There is a need to consider the current specialised structure of professional bodies, with each focusing on their own discipline of expertise.

107. Professional bodies create an enabling environment for continued professional development in a particular discipline (or category as per suggestion of the gazette), and



growing the maturity of that discipline by contributing to its body of knowledge, its relevance, governing principles and accessibility to practitioners. The professional body serves as the impartial, autonomous representative of its various stakeholders in matters related to the discipline.

108. An analysis should be performed to understand current efforts to professionalise the public service and CPD practices, including the impact of the SMS competency framework, CPD and lifelong learning for professionals currently working in the public services as well as other categories that may be considered to be professionals in terms of the suggested interventions.

### **CPD changes and developments**

109. CPD and lifelong learning, like other aspects of modern life are evolving, with some professional bodies recently opting to make fundamental shifts in their CPD policies and approach, from an input (hours or time based) to output (outcomes - what individuals need to learn and develop as relevant to them) based. Adequate consideration of how CPD should be approached in the public service will need to be made in order to decide on the most effective approach.
110. There is reason to work towards shifting the focus for professionals from a compliance mentality in relation to CPD to more fully embracing the ethos of lifelong learning and professional development approach to CPD. There is also general concern that the role of CPD could be 'relegated to the position of compliance rather than ongoing competence development in the form of lifelong learning' (Hilary Lindsay 2016).
111. Given the complex nature of the public service, however, a mixed approach particularly at the initial stages of the implementation process may be considered suitable (combining both the input and output approach) in order to derive the best of both policy positions.
112. As the world experiences one of the biggest turmoils ever faced, characterised by constant change and disruptions including how work is performed, it has become necessary for people to unlearn certain things, learn new things and relearn some things that they know in order to manage the many turns brought about by the changing world. The CPD policy position for professional in the public policy will need adequately cater for this.

### **A staggered or phased approach**

113. The introduction of CPD and lifelong learning in the public service would represent a significant and bold step towards professionalisation of the sector. Such a project should not be underestimated and it would be worthwhile to consider introducing certain aspects, piloting, in a simplified manner and in stages. This will ensure that the introduction is manageable for implementation, but also palatable for the professionals involved.
114. There could be an introduction of essential and non-essential CPD, particularly at the early stages of the implementation of CPD and lifelong learning. This would reflect what an individual needs to know and keep up to date on as a minimum based on their role in the public service.
115. A change management process would need to be undertaken, ensuring that there is a change in the culture over time. There is also a need to focus significantly on the current incumbent employees in the public service who may not have had the necessary solid





foundation from the required early stages of their career. Some of these incumbents may structurally have responsibilities in the implementation of new CPD policies.

116. A transitional period would need to be arranged and strategic interventions be put in place in order to ensure that existing affected employees are brought on board regarding the new CPD arrangements and that their buy-in is obtained.
117. Professionals currently working in the public sector and belonging to various professional bodies should be identified as a key role player in the process as they would have a better understanding of the CPD environment, the challenges, opportunities and areas of improvement. Engagement with these professionals should ideally form part of the initial stages, followed by their involvement in the piloting stages in the implementation of the project.

### **An enabling culture and environment**

118. Individuals will likely see the need to engage in continued learning and development where their working environments support and reward such undertakings. The public service should endeavour to create an environment that believes in developing the potential of its people to the fullest.
119. An environment that is conducive for (particularly self-directed) continued learning and development will:
  - Believe in the talents and abilities of employees and that these should be developed to the fullest. The environment will provide sufficient meaningful training opportunities to help increase employee skills, knowledge and capabilities, which will not only enable employees to perform their jobs better but also upskill for new/different positions in the service.
  - Facilitate the self-discovery of employees, allowing them to experience a variety of roles, different challenges and perspectives and enable collaboration with colleagues in different departments, municipalities or entities of the state. Through these experiences, employees will not only have a better grasp on how the entire Public Service works to help realize the nation's dreams and goals but also discover for themselves where they will be able to make the most significant contribution and all the while continuing their professional learning and development.
120. Consideration should be given to appropriate interventions for other staff members who have not been identified for "professionalisation", but are in the public service and interact in their work with professionals and/or management. This could include training and awareness to ensure that they are part of the change.
121. Culture eats strategy for breakfast. This means that no matter how strong the CPD and lifelong learning strategic plans may be, the effectiveness will be held back by (other) members of the public service if they don't share the proper culture. When it comes down to it, the people implementing the plan are the ones that make all the difference.



### **Role of professional bodies**

122. Central to the purpose of professional bodies is to provide trust, through, amongst others, ensuring that members are lifelong learners who are cognizant of all developments in their discipline and take this into account when performing their work.
123. Professional bodies create an enabling environment for CPD and lifelong learning in a particular discipline, and grow the maturity of that discipline by contributing to its body of knowledge and its relevance. They also determine governing principles, advanced discipline specific practices, standards for technical performance and ethical competence, accessibility to practitioners and serve public interests.
124. The professional body also serves as the impartial, autonomous representative of its various stakeholders in matters related to the discipline. The professional body further monitors compliance with CPD and lifelong learning by members and provides discipline specific opportunities for learning and development, with a focus in their area of specialisation(s).
125. A notable number of practitioners plying their trade in the public service could belong to different professional bodies, and be required to meet their respective CPD and lifelong learning requirements. The main objective in this respect should be to ensure that employees in the public service recognise the need to continue developing their discipline specific knowledge in the context of the public service and also meet certain minimum requirements as set for professionals in the public service.
126. While the public service may be a specialised area with very specific requirements, professionals would need to keep up to date not only with developments in the public service, but also in their discipline in general in order to apply integrated thinking and diverse perspectives in innovating and solving public service-specific problems during their career lifespans in the public service. While specialisation and focus is important in continued professional development, it would be prudent not to create an environment that limits mobility for professionals over time. This would also be in line with the approach of the revolving door policy being proposed.
127. The professional body works with education establishments and training providers to offer existing and potential members appropriate (accredited) qualifications, training and CPD opportunities. The complex nature of the public service would require careful thinking in terms of the role to be played by any new centralised professional body or the coordination of various professional bodies.
128. While the concept of CPD and lifelong learning is central to professional bodies, the approach is usually very discipline specific. There is no “one size fits all” and clear cut correct approach to CPD and thus there is a great need for flexibility for the respective professional trades (e.g. accountants compared to engineers).
129. In addition to different approaches to CPD and lifelong learning, professional bodies are also at different levels of maturity, knowledge and experience when it comes to professional development. A great amount of investment (including time) is necessary to reach a desirable state for CPD and lifelong learning for members. It may thus be worthwhile for a central structure from the public service to consider this and partner with and influence public service specific CPD and lifelong learning for members of professional bodies already in place, particularly those with prominence and a level of maturity in their CPD and lifelong learning.



### **Professional vs academic development and qualifications**

130. A professional qualification differs from an academic one and so would CPD and lifelong learning to further academic study (e.g. obtaining a Masters or Doctorate qualification). A clear distinction would need to be made for professionals in the public service regarding CPD and lifelong learning as compared to further academic study.
131. Academic programmes emphasize theory and are not primarily designed as preparation for professional careers. These degree programmes may lead to academic research, and would typically lead to conferring the title of 'doctor'. The route prepares students for a life of scholarship in an academic discipline, rather than specific applications of knowledge to professional practices. Moreover, students earning academic qualification may not always make use of the degree in their "profession". Typically, employees may wish to continue with their academic qualifications for self-development due to various reasons. This would not necessarily be similar to CPD requirements, but possibly lifelong learning (self-directed pursuit of knowledge).
132. On the other hand, professional qualifications prepare students for the workplace and decide the profession of the person for a longer term. Upon qualification with the professional body, professional qualification designations are renewed annually and have requirements for CPD and lifelong learning which are not necessarily academic in nature, rather focusing on updating skills and knowledge and the professional remaining relevant. Professional bodies do have their own specific requirements (where applicable) for initial formal academic study, which may lay the foundation for professional development.

### **Conclusion**

133. A professionalised public service that encourages CPD and lifelong learning would lead to various benefits for the people of this country, the public service as an administration and also the individuals serving in the public service themselves in their personal development and career prospects. The resources and capabilities needed to implement CPD and lifelong learning for professionals in public service in the different fields are vast and complex. When setting up of policies and particularly for the implementation of changes towards this important pillar of the professionalisation value chain, consideration should be made to make use of existing and well established systems, experience and processes by various professional bodies, not only to learn from these, but also seek to leverage the various benefits from partnering with them for the benefit of the public service as a whole.
134. The process would also need specific empowerment and investment to be made particularly in the National School of Government (NSG), as they would need to play a key leadership role in the professionalisation value chain, by not only providing impactful guidance and training that enables professionalisation, CPD and lifelong learning, but also influence various parts of the value chain.
135. What will ultimately encourage people to participate in CPD and lifelong learning (besides registration with a professional in itself) is if it is worth their while to do so. This means that other parts of the professionalisation value chain are an important part of CPD and lifelong learning. The process should thus continuously reflect on whether by partaking in CPD and lifelong learning, public service professionals will derive not only personal growth but also benefit (through for example meritocratic appointments, rewards or promotions), will find this helpful, useful, or enjoyable, even when there is effort required.



## Career Progression and Career Incidents

The Framework proposes the following interventions for Career Progression and Career Incidents:

- Appointment of a Head of Public Service to manage the political-administrative interface and the career incidents.
- Refresh the Revolving Door Policy (2008) which provides for the movement of SMS between private sector, academia and the public sector to provide them with “fresh, current and inspirational learning and innovative ideas”.
- Career Progression and Career Incidents can also be aligned with professional bodies/ associations registration.

136. SAICA agrees that career progression and career incidents are dealt with sufficiently in the Framework.

137. We note that the focus is on the SMS level and above, but the overall intentions of the Framework are wider. We recommend that a clearer articulation should be made in the Framework which supports career progression and career incidents below the SMS level.

138. We recommend that the framework extends the professional capabilities identified in the 2019-2024 MTSF to include behavioural and enabling competencies which are critical to a professional public service. The 2019-24 MTSF states:

*“A developmental and meritocratic state has to develop professional capabilities in the following areas:*

- *Knowledge and skills;*
- *Financial management;*
- *Governance and accountability;*
- *Infrastructure/facilities and equipment;*
- *Operational (business process and practice); and*
- *ICT.”*

139. We broadly support the concept of a Head of Public Service to manage the political-administrative interface and the career incidents of HODs (we assume this would extend to DG and DDG posts).

140. We recommend that more clarity be provided on the appointment of a Head of Public Service e.g. whether this appointment will only be at a national level or if there will be equivalent positions created at provincial and local level too.

141. We further recommend clarity on the relationship between this office and both the existing Department of Public Service and Administration and professional bodies. We also recognize that it may be difficult to fully depoliticize HOD, DG and DDG positions but more could be achieved by ensuring that appointments processes emphasise the concept of “fit-for-purpose” alongside political considerations.

142. Although the Revolving Door Policy is admirable in its objectives, we are concerned that is not easily implementable and to date has not been widely applied. This is particularly



relevant to especially HODs, DGs and DDGs who have fixed terms and delegations which limit their mobility during the period of their appointment. We recommend that the Revolving Door Policy be refreshed with a clear implementation plan.

143. In addition, the Revolving Door Policy should be extended to officials below SMS levels, particularly trainees in the public sector. This will enable the workforce to be exposed to additional skills and competencies that may not be available or easily accessible in the public service.
144. A strengthened CPD policy and greater opportunities for networking partnerships (public/private, international peers etc.) may be able to achieve similar objectives to the Revolving Door Policy.
145. We have concerns over the dependence the Framework places on the role of the amended Public Audit Act and the role of professional bodies in augmenting consequence management in the Public Service. Although we acknowledge the role these elements can play as deterrents to unethical behaviour, we would like to see a stronger emphasis being placed on how consequence management can be improved within the public service itself. Nonetheless, the importance of professional bodies in supporting the professionalisation objectives of the Framework cannot be overstated.. But this role is much broader than the discipline element of such bodies.

*Additional matters for considerations:*

146. The open career system where all posts are advertised outside the public service places a severe limitation on career progression and talent management. This is recognized in section 4 of the document but is not addressed in the recommendations of section 5.
147. Our members have noted that under the current system it is very difficult or impossible to reward star performers and manage talent. The highly legislated environment of the public service makes it very difficult to drive and reward high performance. We do not think this is adequately responded to in the recommendations of the framework and requires further research.



## **Consultation**

Members were consulted in the facilitation of comments for the Framework. Participation included members employed at:

- Provincial Treasuries;
- Entrepreneurs;
- Afrosai-e; and
- Others



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## Attachment 1

### Overview of the content of the AT(SA) qualifications

#### A. Mainstream accounting technician qualifications

**Qualification Structure: Certificate: Accounting Technician**  
**NQF Level: 3**  
**SAQA ID: 73710**

Short Code	Unit Name	Core Qualification Units	Guided Learning Hours
BAI	Basic accounting I	Principles of recording and processing financial transactions (K)	17
		Preparing and recording financial documentation (S)	16
		Processing ledger transactions and extracting a trial balance (S)	17
BAII	Basic accounting II	Maintaining and reconciling the cash book (S)	12
		Banking procedures (K)	6
		Maintaining petty cash records (S)	7
		Maintaining the journal (S)	15
		Maintaining control accounts (S)	8
WEAF	Work effectively in accounting and finance	Work effectively in accounting and finance (S)	20
BCCG	Basic costing	Basic principles of costing (K)	35
		Provide basic cost and revenue information (S)	15
CMPA	Computerised accounting	Computerised accounting	20
<b>Total Hours</b>			<b>188</b>





**Qualification Structure: Further Education and Training Certificate Accounting Technician**

**NQF Level: 4**

**SAQA ID: 77143**

<b>Short Code</b>	<b>Unit Name</b>	<b>Core Qualification Units</b>	<b>Guided Learning Hours</b>
API	Accounts preparation I	Principles of accounts preparation (K)	35
		Extending the trial balance using accounting adjustments (S)	25
		Accounting for fixed assets (S)	15
APII	Accounts preparation II	Preparing accounts for partnerships (K&S)	15
		Prepare final accounts for sole traders (S)	35
CMGT	Cash management	Principles of cash management (K)	15
		Cash management (S)	25
CRS	Costs and revenues	Principles of costing (K)	35
		Providing cost and revenue information (S)	35
ITX	Indirect tax	Principles of VAT (K)	15
		Preparing and completing VAT returns (S)	15
PEAF	Professional ethics in accounting and finance	Professional ethics in accounting and finance (K)	30
SPSW	Spreadsheets software	Spreadsheet software	45
<b>Total Hours</b>			<b>340</b>



**Qualification Structure: Certificate in Accounting**

**NQF Level: 5**

**SAQA ID: 80189**

<b>Code</b>	<b>Unit Name</b>	<b>Learning Areas</b>	<b>Guided Learning Hours</b>
FNST	Financial statements	Principles of drafting financial statements (K)	35
		Drafting financial statements (S)	55
BGT	Budgeting	Principles of budgeting (K)	25
		Drafting budgets (S)	35
FNPT	Financial performance	Principles of managing financial performance (K)	25
		Measuring financial performance (S)	35
ICAS	Internal control and accounting systems	Principles of internal control (K)	25
		Evaluating accounting systems (S)	35
PTX	Personal tax	Principles of personal tax (K)	15
		Calculating personal tax (S)	25
BTX	Business tax	Principles of business tax (K)	25
		Calculating business tax (S)	25
<b>Total Hours</b>			<b>360</b>



## B. Accounting Technician qualifications designed for national and provincial departments

**Qualification Structure: Certificate: Accounting Technician – Public Sector**

**NQF Level: 3**

**SAQA ID: 73710**

Short Code	Unit Name	Core Qualification Elements	Guided Learning Hours
WPS	Work Place Skills	Perform effectively in the workplace	7.5
WWC	Working with Computers	Use computer systems and software	22.5
PE	Professional Ethics	Apply general principles and procedures for ethical compliance expected within the accounting sector	15
		Develop, maintain and apply ethics in employer / employee situations	
ITA	Introduction to Accounting	Understanding of accounting	22.5
BR	Budgeting & Reporting	Planning and budgeting	15
		Monitoring of the budget	
MRP	Making & Recording Payments	Verification of source documents	30
		Recording creditors and payments on an accrual basis	
		Recording creditors and payments on the cash basis (public sector)	
		Recording petty cash expenditure	
RRR	Recording Revenue & Receipts	Recording of revenue in an accrual environment	22.5
		Recording revenue on the cash basis (public sector)	
		Banking	
		Management of debtors	
		Recording of revenue in an accrual environment	
<b>Total Hours</b>			<b>135</b>



**Qualification Structure: FET Certificate: Accounting Technician Public Sector**

**NQF Level: 4**

**SAQA ID: 7714**

<b>Short Code</b>	<b>Unit Name</b>	<b>Core Qualification Elements</b>	<b>Guided Learning Hours</b>
1	Communication and supervision	Communication with stakeholders Supervising an accounting team	15
2	Use of technology in accounting	Use of spreadsheets Working with a computerised accounting system	15
3	Professional ethics	Apply general principles and procedures for ethical compliance expected within the public sector Develop, maintain and apply ethics in work situations	15
4	Preparation of reconciliations and trial balances	Preparation of reconciliations Preparation of trial balance	45
5	Preparation of financial statements	Understanding financial statements concepts Preparation of a simple set of financial statements on the accrual basis	30
6	Recovery of debtors	Identification, recording and collection of debtors Inter-governmental transactions	22.5
7	Budget preparation and monitoring	Budget preparation Monitoring of actuals against the budget Budgeting in the public sector	30
<b>Total Hours</b>			<b>172.5</b>



**Qualification Structure: Certificate in Accounting – Public Sector**

**NQF Level: 5**

**SAQA ID: 80189**

<b>Unit No</b>	<b>Unit Name</b>	<b>Learning Areas</b>	<b>Guided Learning Hours</b>
1	Communication and Managing a Team	Communicate effectively	30
		Manage work and performance	
2	Professional ethics	Apply general principles and procedures for ethical compliance expected within the public sector	30
		Develop, maintain and apply ethics in the work place	
3	Economic Reporting Format and SCOA Classification	Economic Reporting Format	30
		SCOA allocations	
4	Budget Management	Monitoring of actuals against budget	45
		Payroll management	
		Management of transfer payments	
		Cash flow management	
5	Accounting for assets and inventory	Classification, recording and disclosure of assets	30
		Classification, recording and disclosure of inventory	
6	Financial Reporting	Preparation of financial statements in accordance with the Modified Cash Standard	52.5
		Analysis of financial statements	
		Unauthorised, irregular and fruitless and wasteful expenditure	
7	Internal Control, Internal Audit and External Audit	Principles of internal controls	30
		Internal Audit	
		External Audit	
<b>Total Hours</b>			<b>247.5</b>



### C. Accounting Technician qualifications designed for municipalities and municipal agencies

Certificate: Local Government Accounting  
NQF Level: 3  
SAQA ID: 59751

Unit No	Unit Name	Core Qualification Elements	Guided Learning Hours
1	Recording income and receipts	Process documents relating to goods and services supplied Process receipts	37.5
2	Making and recording payments	Process documents relating to goods and services received Process payments	37.5
3	Working with computers	Use computer systems and software Maintain the security of data	7.5
4	Professional ethics	Apply general principles and procedures for ethical compliance expected within the accounting sector Develop, maintain and apply ethics in employer / employee situations	15
5	Accounting work skills	Perform effectively in the work place.	15
<b>Total Hours</b>			<b>112.5</b>



**Qualification Structure: FET Certificate: Local Government Accounting**

**NQF Level: 4**

**SAQA ID: 73712**

<b>Unit No</b>	<b>Unit Name</b>	<b>Core Qualification Elements</b>	<b>Guided Learning Hours</b>
1	Accounting work skills	Present financial data for internal and external use Operate a computerised accounting system	37.5
2	Professional ethics	Apply general principles and procedures for ethical compliance expected within the accounting sector Develop, maintain and apply ethics in employer / employee situations	15
3	Maintaining financial records and preparing final accounts	Maintaining records relating to capital acquisition and disposal Collecting and collating information for the preparation of final accounts Preparing the final accounts of municipalities	75
4	Recording and evaluating costs and revenues	Record and analyse information relating to direct costs and revenues Record and analyse information relating to the allocation, apportionment and absorption of overhead costs Prepare and evaluate estimates of costs and revenues	75
5	Operating a cash management and credit control system	Monitor and control cash receipts and payments Manage cash balances Assess credit risk of debtor accounts Monitor and control the collection of debts	75
<b>Total Hours</b>			<b>277</b>