

Certificate: Accounting Technician: Public Sector

SAQA ID 73710 | 120 Credits

NQF LEVEL
3



The confidence to do more.

STUDENT

DESCRIPTION

The Public Finance Management Act (1999) (PFMA) and Treasury Regulations (TR) have raised the bar for financial management in the public sector. These financial management regulations require finance practitioners with practical skills and competencies.

The AT(SA) qualifications are competence based and are defined by the current and future business needs. Qualified accounting technicians with an internationally recognised qualification, make a valuable contribution to organisational, national and economic success within the Public Sector.

This Accounting Qualification gives learners access to develop within the accounting field. Every senior accountant needs the support of skilled, competent accounting technicians to undertake the more routine and operational work. While those holding the qualification can work in all sectors of the economy in a number of positions, including accounts clerk, wages clerk, accounts assistant, sales ledger clerk, tax assistant and bookkeeper.

The focus of this qualification is Public Sector and more specifically National and Provincial Departments. Graduates of this qualification can progress to the FET Certificate Accounting Technician: Public Sector at NQF Level 4.

MEMBERSHIP

To ensure ongoing professional development, this qualification leads to membership of AT(SA). In addition to Professional Body Membership, members are provided with support, advice and learning interventions.

This helps to reinforce the skills and competencies required to perform optimally within their roles and advance their careers over time.

PROGRAMME OUTLINE

01 Workplace Skills

Skills that all accounting practitioners need to operate effectively as a member of an accounting team, or as the accounting member of a broader team, within an organisation. The unit includes an introduction to the public sector.

Performance criteria

- Identify and prioritise work tasks taking organisational procedures and policies into account and prepare a work plan
- Monitor and report progress against work plans and deadlines, adapting as necessary
- Communicate courteously with, and support, colleagues in work tasks to build effective working relationships
- Follow organisational procedures to find workable solutions to conflicts or difficulties in working relationships

- Review, evaluate and identify training and development needs taking current work tasks and career goals into account
- Monitor work methods and activities against legislation, regulations and organisational procedures ensuring that emergency procedures are adequate for potential hazards
- Organise and monitor your work area so that conditions promote an effective and efficient working environment
- Identify and explain government structures and functions
- Explain how the Batho Pele principles are applicable to the accounting function.

02 Working With Computers

The ability to use a computer system safely and effectively. It introduces software for word processing, spreadsheets and email which an accounting practitioner will be required to use from time to time.

Performance criteria

- Perform initial visual safety checks and power up the computer system
- Access and use word processing software
- Access and use spreadsheet software
- Access and use e-mail software
- Use appropriate file names and filing protocol to organise electronic data
- Print documents
- Seek immediate assistance when difficulties occur
- Use passwords/biometric access to gain access

- Ensure passwords are kept secret and change it at appropriate times
- Identify potential risks to computer hardware
- Identify potential risks to data
- Take steps to resolve or minimise risks to computer hardware and data
- Maintain security and confidentiality

03 Professional Ethics

The ethical duties and responsibilities necessary and the knowledge required to underpin ethical practice in this sector.

Performance criteria

- Identify and apply the fundamental principles of honesty and integrity
- Highlight situations within accounting work that require objectivity and fairness, and where judgements and actions could compromise personal or organisational integrity and reputation
- Recognise and explain why certain types of information should be regarded as confidential

- Identify circumstances when it would be appropriate to disclose confidential information
- Identify the key issues which ensure accounting work is performed within the scope of professional ethics guidance
- Identify appropriate ethical behaviour when interacting with others in a variety of circumstances
- Refer and seek advice from relevant sources for issues beyond own competence
- Discuss, agree and resolve ethical conflicts
- Describe the cultural values within organisations which support and promote high ethical values and helps resolve any conflict of loyalties

- Resolve conflicting loyalties where an employer may ask you to perform tasks which are illegal, unethical or against the rules or standards of the accounting profession
- Follow appropriate procedures where you believe a colleague has or will commit an act which you believe to be illegal or unethical
- Respond appropriately to requests to work outside of the confines of your own accounting experience
- Prepare performance reports for management

04 Introduction to Accounting

The understanding of accounting concepts, accounting frameworks, the fundamentals of the double entry accounting system and VAT.

Performance criteria

- Distinguish elements of accounting concepts
- Accounting for transactions using the double entry accounting principle
- Complete the accounting equation
- Differentiate between cash and credit transactions
- Know the difference between the different books of prime entry
- Explain the different methods of accounting
- Ensure all source documents are stored in a safe environment
- Understand general VAT concepts and principles

05 Budgeting and Reporting

The planning and budgeting concepts and processes in the public sector. The monitoring of the spending against the budget is a critical process in the public sector and the regulatory requirements for this process is discussed in this unit.

Performance criteria

- Identify the timeframes for the preparation of the planning and budget documents
- Define the standardised budget structures
- Understand the economic reporting format
- Understand the budgeting process
- Define the budgeting terminology
- Understand the reporting requirements as required by the PFMA and Treasury Regulations
- Determine which expenditure reports to request to meet the reporting requirements
- Explain the monthly reporting templates as prescribed by Treasury

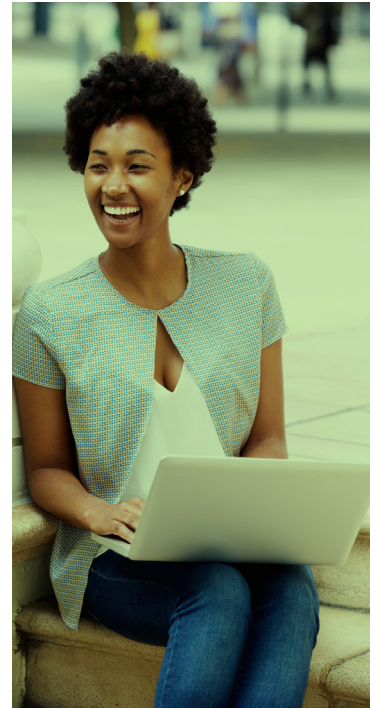
06 Making and Recording Payments

Relates to the organisation's expenditure. It includes dealing with documentation from suppliers, ordering and delivery documentation, preparing payments and recording expenditure in the appropriate records both in an accrual and a cash basis of accounting.

Performance criteria

- Check expenditure documents for validity, accuracy and completeness
- Perform a creditor's reconciliation
- Identify and deduct available discounts
- Identify discrepancies and either resolve or refer to the appropriate person if outside own authority
- Communicate appropriately with stakeholders regarding documents
- Correctly code invoices and credit notes
- Correctly enter invoices and credit notes into books of prime entry

- Enter invoices and credit notes from the books of prime entry into the creditors ledger and the general ledger
- Calculate amounts to be paid to suppliers payments from relevant documentation
- Schedule payments, obtain authorisation and prepare payment documentation
- Use the appropriate payment method and timescale, in accordance with organisational procedures
- Enter payments into books of prime entry
- Enter payments from books of prime entry into the creditors ledger and general ledger
- Explain the different petty cash methods
- Maintain a petty cash register
- Enter petty cash transactions from the documents in the petty cash journal and the general ledger
- Reconcile the petty cash register to the petty cash vouchers and cash on hand



07 Recording Revenue and Receipts

Relates to the recording of revenue in the public sector, the recording of revenue on an accrual basis, the banking of receipts and the recording of debtors. It includes the sources of revenue for government and the source documentation relating to revenue and receipts.

Performance criteria

- Explain the difference between a cash sale and a credit sale
- Accurately prepare invoices and credit notes in accordance with organisational requirements and check against source documents
- Enter invoices and credit notes into books of prime entry according to organisational procedures
- Enter invoices and credit notes in the appropriate accounting records
- Distinguish between trade receivables and other receivables

- Understand the different sources of revenue for the services rendered by the public sector
- Check receipts against relevant supporting information
- Accurately prepare receipts in accordance with organisational requirements
- Allocate the receipts using the correct SCOA allocations
- Correctly enter receipts into the accounting records
- Calculate amounts to be paid to suppliers payments from relevant documentation
- Schedule payments, obtain authorisation and prepare payment documentation
- Use the appropriate payment method and timescale, in accordance with organisational procedures
- Enter payments into books of prime entry

- Enter payments from books of prime entry into the creditors ledger and general ledger
- Explain the different petty cash methods
- Maintain a petty cash register
- Enter petty cash transactions from the documents in the petty cash journal and the general ledger
- Reconcile the petty cash register to the petty cash vouchers and cash on hand
- Understand the SCOA accounts which are affected when receipting revenue
- Know how to safeguard cash on hand
- Understand the controls during the cashing up procedures
- Reconcile the cash on hand to receipts to the bank deposit slip
- Know when to deposit the cash on hand
- Identify unusual features and either resolve or refer to the appropriate person

- Identify the nature of debtors that a public sector department may have
- Create a debtor file for each debt account raised
- Understand the SCOA classifications when creating a debt account
- Communicate and distribute information regarding the status of debt accounts to relevant individuals within the organisation
- Allocate the receipt of monies received from debtors
- List and explain the SCOA classifications for receipting of monies from debtors
- Prepare statements for debtors and communicate with the debtors on the recovery of the outstanding debts

TYPE OF PROGRAMME



Full Time, Part Time or Distance Learning

DURATION



Please contact your training provider for details on the delivery medium and number of contact days.

ADMISSION



It is assumed that the learners accessing this qualification are competent in language, literacy, communication and mathematical literacy. The qualification is open access and the training provider undertakes an initial assessment to determine at which stage of the qualification the learner should start. This involves examining their previous learning and current skills in accounting.

AT(SA) REGISTRATION PROCEDURES

Registration and enrolment as a student will be done with AAT(SA) and the selected training provider.

Annual/First Registrations

- Certified copy of the ID document,
- Certified copy of the school certificate,
- Other appropriate documents e.g. valid passport, valid study permit, SAQA verification certificate of foreign results, etc.

UNIT TITLE	SUMMATIVE ASSESSMENTS
Workplace skills	1 (Paper-based)
Working with computers	1 (Computer-based)
Professional ethics	1 (Paper-based)
Introduction to accounting	1 (Paper-based)
Budgeting and reporting	1 (Paper-based)
Making and recording payments	1 (Paper-based)
Making and recording payments	1 (Paper-based)

CERTIFICATION

Upon successful completion of the qualification, learners will be issued with a Results Letter outlining the units completed and a Certificate Accounting Technician:

- Public Sector SAQA ID 73710 NQF Level 3.

AT(SA) will host an annual graduation ceremony for all students who have completed this qualification.

NEED MORE INFORMATION?

Contact AT(SA) on +27(0) 11 621 6600, visit: www.accountingtechniciansouthafrica.co.za or email info@accountingtechniciansouthafrica.co.za