

# Certificate

Accounting: Public Sector

SAQA ID 80189 | 120 Credits

STUDENT

NQF LEVEL

5

**at**  
accounting  
technicians  
SOUTH AFRICA

The *confidence* to do more.



## DESCRIPTION

The NQF Level 5 Certificate Accounting: Public Sector covers higher level accounting tasks, including drafting financial statements, managing budgets and evaluating financial performance. This qualification is aimed at building capacity in accounting technicians within the public sector. It is aligned to the requirements on occupational level 2 of the Competency Framework for Financial Management of the National Treasury Technician Competency Dictionary (TCD).

*Students who successfully complete this qualification will be awarded the Certificate in Accounting: Public Sector. It also provides the right building blocks for the continuation of study in this field.*

A perfect progression if you've already completed Level 4, or if you are at a more advanced stage in your career and want a qualification to give you the confidence and recognition that you have the skills to do the job in the Public Sector. Once you've achieved this level, you will be the proud owner of the highest-level qualification of the AT(SA) – Certificate Accounting: Public Sector.

With evidence of one-year relevant work experience which has been attained while you were studying you will be able to apply to become a Platinum member of AT(SA.)



## 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.



## DESIGNATION

The achievement of this qualification can lead to the professional designation Member of Accounting Technicians South Africa. Those awarded the professional designation will be entitled to use the post-nominal title MAT(SA).

## PROGRAMME OUTLINE

*This qualification consists of 7 core units, all of which have to be completed to obtain the Certificate. The qualification covers the following units:*



### 01 Communication and Managing a Team

#### Communicate effectively:

- Understand the information requirements of different stakeholders.
- Use different methods of communication to communicate effectively with stakeholders.
- Organise, plan and chair meetings.
- Present information in a logical and clear manner

#### Manage work and performance:

- Understand the roles and responsibilities of a manager
- Identify opportunities for improving the effectiveness of the work environment
- Prioritize, plan and delegate work activities to make optimum use of resources
- Review work performed against timescales and other targets

- Review work performed to ensure compliance with departmental procedures to assesses accuracy, validity & completeness; and report thereon
- Resolve conflict and problems in circumstances within your authority or refer to the appropriate person where resolution is beyond your authority or expertise
- Understand and apply the Employee Performance Management Development System
- Review the competence of staff undertaking work activities, identify skills gaps and take appropriate action



*This qualification is aimed at building capacity in accounting technicians within the public sector.*



## 02 Professional Ethics

### Apply general principles and procedures for ethical compliance expected within the public sector

- 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.

### Develop, maintain and apply ethics in work situations

- 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 activities, identify skills gaps and take app

## 03 Economic Reporting Format and SCOA

### Economic Reporting Format

- Understand the key definitions for the economic reporting format
- Apply the principles and decision tree to classify and report receipts transactions
- Apply the principles and decision tree to classify and report payment transactions

### SCOA allocations

- Define the purpose of each of the segments of SCOA.
- Understand the structure of each of the segments
- Classify transactions in terms of SCOA
- Understand the inter-relationship between the segments for reporting

## 04 Budget Management

### Monitoring of actuals against budget

- Understand the legislative reporting requirements
- Prepare the monthly reporting template (IYM) as prescribed by Treasury
- Analyse reasons for variances and corrective action to be taken
- Analyse reasons for variances and corrective action to be taken
- Analyse and interpret expenditure and revenue trends and ratios relevant public sector
- Assess the need for adjustments and make recommendations to appropriate stakeholders

### Payroll management

- Understand the processes involved for payroll management and the impact on expenditure
- Identify the requirements and the importance of the paymaster and certification of payrolls as required by the Treasury Regulations.
- Identify the classification of payroll expenditure in accordance with SCOA
- Compile the journal entries for payroll
- Calculate the statutory deductions
- Discuss the purpose of the SARS statutory returns for PAYE
- Reconcile the information on the payroll system to the accounting system
- Take appropriate action to resolve-, or report on reconciling differences (employees'

expenditure not originating in the payroll system and amendments)

- Review of salary expenditure

### Management of Transfer Payments

- Understand the legislative requirements for transfer payments
- Determine the different types of transfer payments and the relevant controls required for transfer payments
- Understand the importance of the monitoring of the transfer payments
- Assess the impact of transfer payments on the budget and Treasury requirements

### Cash flow management

- Demonstrate an understanding of how the cash flows from the Treasury to the departments
- Understand the nature and timing of receipts and payments and the impact on the cash available to a department
- Prepare cash flow forecasts and projections
- Prepare cash flow draw down schedule and align to the budget allocation
- Manage and monitor cash flow processes and recommend corrective action
- Follow-up on differences/variances and identify outstanding payments to be made
- State any assumptions used when evaluating future costs and revenues

- Present recommendations to appropriate people in a clear and concise way and supported by a clear rationale



## 05 Accounting for Assets and Inventory

### Recording, reporting and management of assets

- Explain the role of the Asset Management unit within the department
- Understand the different phases of the life cycle of assets
- Define and classify assets in the accounting records in accordance with GRAP
- Define and classify assets in the accounting records in accordance with MCS
- Compile an asset register

- Reconcile the asset register to the accounting records and correct or forward to relevant individual for correction
- Understand the different types of leases and the accounting treatment

### Recording, reporting and management of inventory

- Explain the role of the Inventory Management unit within the department
- Explain the principles of inventory management

- Define and classify inventory in the accounting records in accordance with GRAP
- Define and classify inventory in the accounting records in accordance with MCS
- Reconcile the inventory register to the accounting records and correct or forward to relevant individual for correction
- Determine the cost of inventory and the value of disclosure of inventory in the financial statements

## 06 Financial Reporting

### Financial statements in accordance with Modified Cash Standard

- Understand and explain the background for setting of accounting standards
- Understand the Modified Cash Standard reporting framework
- Explain the process for the compilation of financial statements
- Compile a working paper file with appropriate working papers to support the preparation of the financial statements
- Prepare financial statements for a department in accordance with the modified cash standard

### Analysis of financial statements

- Identify the users of the financial statements and the purpose for which they will be used
- Calculate relevant ratios
- Interpret the relationship between the different statements and information provided in the financial statements to assess financial performance
- Present analysis and interpretation in a concise and clear manner

### Unauthorised, irregular and fruitless and wasteful expenditure

- Understand the legislation and guidelines for irregular, unauthorised, fruitless and wasteful expenditure
- Apply the definitions of irregular, unauthorised, fruitless and wasteful expenditure to transactions to assess the correct classification
- Determine the different events that will trigger the updating of the registers and supporting documentation required
- Compile the registers for irregular expenditure, unauthorised and fruitless and wasteful expenditure
- Understand the process for the reporting, investigations and finalisation of irregular, unauthorised, fruitless and wasteful expenditure
- Recognition, recording, presentation and disclosure of irregular, unauthorised, fruitless and wasteful expenditure in the financial statements

## 07 Internal Control, Internal Audit and External Audit

### Principles of Internal Controls

- Demonstrate an understanding of the role of internal control unit within the department
- Understand the importance and use of internal control systems
- Understand the principles of internal control
- Apply internal controls to finance cycles

### The Role of Internal Audit

- Understand the role of Internal Audit unit within the department
- Discuss the effectiveness of internal audit
- Understand the role of the audit committee

### External audit

- Understand the role of external audit
- Interpret the different audit opinions the external auditor may issue
- Understand the audit assertions
- Understand the timeframes for external audit requirements

### 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 at NQF Level 4. Students who have successfully completed the FET Certificate Accounting Technician: Public Sector will be allowed admission into this qualification. For additional admission requirements, please contact your Training Provider.

# AT(SA) REGISTRATION PROCEDURES

Registration and enrolment as a student will be done with AT(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	COMPULSORY / ELECTIVE	SUMMATIVE ASSESSMENTS
Communication and Managing a Team	Compulsory	1 (Computer-based)
Professional ethics	Compulsory	1 (Computer-based)
Economic Reporting Format and SCOA Classification	Compulsory	1 (Computer-based)
Budget Management	Compulsory	1 (Computer-based)
Accounting for Assets and inventory	Compulsory	1 (Computer-based)
Financial Reporting	Compulsory	1 (Computer-based)
Internal Control, Internal Audit and External Audit	Compulsory	1 (Computer-based)

## AT(SA) REGISTRATION PROCEDURES

Upon **successful completion** of the Programme, **students** will be issued with a **Results** Letter outlining the **units completed** and a **Certificate** Accounting Technician: Public **SAQA** ID 80189 at **NQF** Level 5.

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

## NEED MORE INFORMATION?

Contact AT(SA) on +27(o) 11 621 6600, visit: [www.accountingtechniciansouthafrica.co.za](http://www.accountingtechniciansouthafrica.co.za) or email [info@accountingtechniciansouthafrica.co.za](mailto:info@accountingtechniciansouthafrica.co.za)