

Certificate: Local Government Accounting

SAQA ID 59751 | 120 Credits

NQF LEVEL

3



The confidence to do more.

STUDENT

DESCRIPTION

Qualified accounting technicians, with a qualification awarded by AT(SA), make a valuable and critical contribution to organisational and national economic success. The Local Government Accounting qualification gives learners access to the accounting field through entry and mid-level accounting roles within the municipal environment. Every senior accountant needs the support of skilled, competent accounting technicians to undertake the more routine and operational work.

The South African Institute of Chartered Accountants (SAICA) is a partner in the development of this qualification and is championing this as a direct measure to increase the skills base in accounts departments in the local government environment.

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 Recording Income and Receipts

This unit relates to the role of invoicing and receiving payments

- Accurately prepare invoices and credit notes in accordance with organisational requirements and check against source documents.
- Ensure invoices and credit notes are correctly authorised before being sent to customers.
- Ensure invoices and credit notes are correctly coded.
- Enter invoices and credit notes into books of prime entry according to organisational procedures.
- Enter invoices and credit notes in the appropriate ledgers.
- Produce statements of account for despatch to debtors.

- Communicate politely and effectively with customers regarding accounts, using the relevant information from the aged debtors analysis.
- Check receipts against relevant supporting information.
- Enter receipts in appropriate accounting records.
- Prepare paying-in documents and reconcile to relevant records.
- Identify unusual features and either resolve or refer to the appropriate person.

02 Making and Recording Payments

This unit relates to the organisation's expenditure.

- Check suppliers' invoices and credit notes against relevant documents for validity.
- Check calculations on suppliers' invoices and credit notes for accuracy.
- Identify and deduct available discounts.
- Correctly code invoices and credit notes.
- Correctly enter invoices and credit notes into books of prime entry according to organisational procedures.
- Enter invoices and credit notes in the appropriate ledgers.
- Identify discrepancies and either resolve or refer to the appropriate person if outside own authority.
- Communicate appropriately with suppliers regarding accounts.
- Calculate payments from relevant documentation.
- Schedule payments and obtain authorisation.

- Use the appropriate payment method and timescale, in accordance with organisational procedures.
- Enter payments into accounting records.
- Identify queries and resolve or refer to the appropriate person.
- Ensure security and confidentiality is maintained according to organisational requirements.

03 Working With Computers

This unit is about your ability to use a computer system safely and effectively.

- Perform initial visual safety checks and power up the computer system.
- Use passwords to gain access.
- Access and use word processing software.
- Use appropriate file names and save work.
- Print documents.
- Exit from software.
- Transfer word processed documents by e-mail
- Seek immediate assistance when difficulties occur.
- Ensure passwords are kept secret and changed 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 of data at all times.

The Professional Ethics unit requires the candidate to provide evidence of their ability to demonstrate the ethical duties and responsibilities necessary and the knowledge required to underpin ethical practice in this sector.

- Identify and apply the fundamental principles.
- Highlight situations within accounting work that require objectivity and fairness, and where judgements and actions could compromise personal or organisation's 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.
- Make critical decisions to 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.
- To discuss, agree and resolve ethical conflicts.
- Describe the type of culture within organisations which supports and promotes 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 an employer has or will commit an act which you believe to be illegal or unethical.
- Respond appropriately to confines of your own accounting experience.

This unit is about those skills that all accounting technicians need to operate effectively as a member of an accounting team, or as the accounting member of a broader team, within an organisation.

- Identify and prioritise work tasks taking account of organisational procedures 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 and evaluate performance and identify and agree training and development needs and objectives taking account of current work tasks and career goals.
- 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.

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 AT(SA) and the selected training provider.

Annual / First Registrations require the following documentation

- 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
1. Recording Income & Receipts 1 (Paper-based)	1 (Computer-based)
2. Making & Recording Payments 1 (Paper-based)	1 (Computer-based)
3. Working with Computers 1 (Computer-based)	1 (Computer-based)
4. Professional Ethics 1 (Paper-based)	1 (Computer-based)
5. Accounting Work Skills 1 (Paper-based)	Paper Based Assessment

CERTIFICATION

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

- Local Government Accounting SAQA ID 59751 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