

CAPACITY DEVELOPMENT STRATEGY FOR PUBLIC FINANCIAL MANAGEMENT

CAPACITY BUILDING INTERVENTIONS,

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



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CONTENT

- Capacity Development Strategy
- Training Programme roll out
 - Standard Chart of Accounts for Budget Managers (Accredited)
 - Preparation of AFS (Non - Accredited)

CAPACITY DEVELOPMENT STRATEGY (CDS)



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Problem Statements & the CDS

- National shortage of scarce skills in financial management, internal audit and enterprise risk management, resulting in competition for a limited pool of resources between public and private sectors (FASSET 2014)
- Staff competence levels are inadequate to comply with standards and requirements
- Few qualifications address the specific operational requirements of the public sector
- Only a limited number of ETD solutions are relevant to the public sector and are accredited on the NQF (only 5% to 10% match relevance and programmes)

Problem Statements & the CDS

“An absence of effective partnerships leads to unsustainable efforts to meet capacity development requirements. Partnerships between government and education, training and development (ETD) stakeholders are inadequate”

- Strategic Objective of the CDS 1: Support the development of an enabling environment
- KA 1.10: Develop PFM – related occupational qualifications
- KA 1.11: Support formal education and training programmes

Name of Programme	SCOA & ERF FOR Practitioners
Duration	4 days
Target Group	Supply Chain Officials practitioners and other finance officials from Departments.
Programme Outcomes	<p>By the end of the learning programme, learners should be able to demonstrate the following:</p> <p>Explain the background and components of ERF;</p> <ul style="list-style-type: none">▪ Categorise receipts in accordance with the ERF;▪ Categorise payments in accordance with the ERF;▪ Analyse the role and purpose of the decision tree for consistent classification;▪ Define stand-alone items and projects and identify components and total costs of a project;▪ Apply the decision tree and rules to determine if a payment is current or capital in nature;▪ Identify the segments of SCOA to reflect the purpose of each segment;▪ Allocate a transaction using all segments of SCOA; and▪ Use inter-relationships amongst all the segments of SCOA for allocation of transactions.
PLANNED DELIVERY DATE	29 Mar – 01 April 2022 & 19 – 22 April 2022

Name of Programme	Preparation of Annual Financial Statements based on the Modified Cash Accounting Standard.
Duration and Delivery dates	4 days (14 – 17 FEBRUARY 2022 & 14 – 17 MARCH 2022)
Target Group	Middle Managers from Departments. These managers should be involved in the preparation or review of departmental financial statements.
Programme Outcomes	<ul style="list-style-type: none">▪ An understanding of the legislative requirements for the preparation of financial statements;▪ The key principles of the modified cash standard;▪ The economic classification, economic reporting format and the Chart of Accounts;▪ An understanding of the specimen financial statements, the AFS Excel Template and be able to navigate through these templates;▪ Compile an appropriately referenced working paper file;▪ Compile financial statements with correct comparatives figures;▪ Process adjustments to comparatives; and▪ Demonstrate how to conduct a review of Financial Statements to ensure accuracy, validity and completeness.