

Expenditure Management

Technical Knowledge + Skills

Competency Cluster	Legislative Environment			
Competency Title	Legislative regulatory framework			
Competency Definition	This is the ability to understand, interpret and apply relevant legislation, policies, regulations, frameworks, standards and guidelines.			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
	Requires a working knowledge with a practical understanding to be applied in straightforward circumstances	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	perform expenditure management activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines	perform expenditure management activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines	monitor the performance of expenditure management activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines	manage the performance of expenditure management activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines
Competency Cluster	Legislative Environment			
Competency Title	Departmental policies and procedures			
Competency Definition	This is the ability to develop and implement relevant departmental policies and procedures			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Departmental polices and procedures Principles of internal control Delegations of Authority	Requires a working knowledge with a practical understanding to be applied in straightforward circumstances	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	perform expenditure management activities in compliance with departmental policies and procedures	perform expenditure management activities in compliance with departmental policies and procedures	monitor the performance of expenditure management activities in compliance with departmental policies and procedures	manage the performance of expenditure management activities in compliance with departmental policies and procedures

	contribute to the development and review of departmental policies and procedures applicable to expenditure management	develop and review departmental policies and procedures applicable to expenditure management	manage the development and review of departmental policies and procedures applicable to expenditure management
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Competency Cluster	Processing of Payments			
Competency Title	Verification of source documentation			
Competency Definition	This is the ability to verify the payment to source documentation to ensure that the payment is valid, authorised and classified correctly			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (f) Treasury Regulations ch 8.1, 8.2 Standard Chart of Accounts Procedure manual	Requires a working knowledge with a practical understanding to be applied in straightforward circumstances	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	verify and record payment vouchers for validity, completeness, authorisation and classification.	oversee timeous and accurate payment of all invoices	supervise payment process	manage the verification process
		perform creditors reconciliations for major suppliers	review the reconciliation	
		verify that expenditure is in accordance with the vote of the department and the main divisions within the vote in compliance with prescripts	analyse invoices for unauthorised, fruitless and wasteful and irregular expenditure and take appropriate action if identified	

Competency Cluster	Processing of Payments			
Competency Title	Processing of banking details on the accounting system			
Competency Definition	This is the ability to validate the suppliers banking details, capture and authorise the banking details on the accounting system			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (f)	Requires a working knowledge with a practical understanding to be applied in straightforward circumstances	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	capture details of payees (accounting system and e.g. Safety Net) in accordance with prescripts	check compliance with prescripts regarding banking details	verify compliance with prescripts regarding banking details	manage compliance process against prescripts regarding banking details

Competency Cluster	Processing of Payments			
Competency Title	Processing of transactions on the accounting system			
Competency Definition	This is the ability to capture and authorise the transaction on the accounting system			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (f)	Requires a working knowledge with a practical understanding to be applied in straightforward circumstances	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	capture payments on accounting system	verify payments on accounting system	authorise payments on accounting system	manage processing of transactions on accounting system
	provide periodic reports to enable BAS and other sub-systems reconciliations	reconcile periodic statements received from suppliers with the invoices paid through the financial system for the period	review that periodic statements received from suppliers are reconciled with the invoices paid through the financial system for the period	

maintain a complete list of registers (batch register, accruals, commitment register)	review registers for accuracy and completeness	monitor registers for accuracy and completeness	
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Competency Cluster	Compensation of Employees			
Competency Title	Interface of payroll into accounting system			
Competency Definition	This is the ability to ensure all payroll transactions have been accounted for correctly and completely in the accounting system			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (f) Payroll System functions Bargaining Council Agreements	Requires a working knowledge and practical understanding to be applied in straightforward circumstances	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	obtain relevant information regarding all payroll transactions, deductions and pay-overs and compile relevant reconciliations	reconcile and finalise the payroll and the accounting system interface process	review the reconciliation between payroll and the accounting system	manage the interface between the payroll system and the accounting system
			analyse the trend on payroll and related expenditure	

Competency Cluster	Compensation of Employees			
Competency Title	Processing of compensation of employee costs outside the payroll system			
Competency Definition	This is the ability to ensure all payroll transactions outside the payroll system are valid, authorised and correctly recorded			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (f) Tax (PAYE, SITE) legislation Principles of Internal Control Accounting cycles Bargaining Council Agreements Standard Chart of Accounts Departmental policies and procedures		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		report on compensation of employees expenditure not originating in the payroll system	monitor compensation of employees expenditure not originating in the payroll system	manage compensation of employees expenditure not originating in the payroll system
		verify compliance with PAYE legislation	conduct quality assurance and compliance testing activities	

Competency Cluster	Compensation of Employees			
Competency Title	Processing of compensation of employee costs on the payroll system			
Competency Definition	This is the ability to process valid, authorised and correctly recorded variable (i.e. claim based) payroll transactions on the payroll system (e.g. hourly paid workers, overtime)			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (f) Treasury Regulations 23 Departmental policies and procedures Payroll system functions Public sector accounting standards Bargaining Council Agreements	Requires a working knowledge with a practical understanding to be applied in straightforward circumstances	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	process relevant claims on payroll system (e.g. hourly paid workers, overtime) in compliance with the prescripts	verify compliance with prescripts governing variable employee cost claims and take appropriate action when necessary	monitor compliance with prescripts regarding processing of variable employee cost claims.	manage variable employee cost claims process
			analyse trends in relevant claims	
			liaise with debts section to determine amounts owing by terminated employees (for recovery from amounts owing to ex-employees)	
			authorise (on payroll system) new employees onto / terminations from the payroll based on inputs from Human Resources	
			authorise payment of compensation of employee costs on the payroll system	

Competency Cluster	Compensation of Employees			
Competency Title	Certification of payroll			
Competency Definition	This is the ability to ensure that payrolls have been certified by relevant authorities and all amendments have been processed on the payroll system			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (f)	Requires a working knowledge with a practical understanding to be applied in straightforward circumstances	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	implement payroll certification process	oversee payroll certification process	supervise payroll certification process	manage payroll certification process
		coordinate the processing of required amendments on the payroll system	monitor and verify that the required amendments have been processed on the payroll system	

Competency Cluster	Transfers and subsidies			
Competency Title	Processing of transfers and subsidies			
Competency Definition	This is the ability to process transfers and subsidies that are valid, authorised, classified and disclosed			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (i), (j), (k), (l) Treasury Regulations ch 8.4, 8.5, 8.6 Division of Revenue Act s 9, 10, 11, 12, 34 (3) (b) National Treasury Annual Financial Statement Template	Requires a working knowledge with a practical understanding to be applied in straightforward circumstances	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	capture transfers and subsidies on accounting system	verify the transfers and subsidies processed on accounting system	authorise the transfers and subsidies processed on accounting system	manage processing of transfers and subsidies
	obtain a written assurance from the entity, that effective, efficient and transparent financial management and internal control systems have been implemented, before transferring any funds(conditional grants or equitable share) to that entity	verify the written assurance from the entity, that effective, efficient and transparent financial management and internal control systems have been implemented, before transferring any funds (conditional grants or equitable share) to that entity	conduct quality assurance and compliance testing activities	
	compile required reporting formats	verify compiled reports and make appropriate corrections	collate information for reporting on transfer payments in the financial statements and annual report	

Competency Cluster	Control of Source Documentation			
Competency Title	Safeguarding of source documents			
Competency Definition	This is the ability to ensure that all source documents are safeguarded at all times			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s40 (1) (a) Treasury Regulations ch 17.2 National Archives & Records Service of South Africa Act	Requires a working knowledge with practical understanding to be applied in straightforward circumstances.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity.	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances.	Requires detailed expert knowledge with a comprehensive understanding to be applied in highly complex circumstances.
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	implement filing and archiving in compliance with prescripts	oversee implementation of filing and archiving prescripts	conduct quality assurance and compliance testing activities	manage safeguarding of source documents

Competency Cluster	Reporting			
Competency Title	Expenditure reports			
Competency Definition	This is the ability to request expenditure reports per cost center for the compilation of monthly reports			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s39 (2) (b), 40 (4) (c) Treasury Regulations ch 18.1.1	Requires a working knowledge with practical understanding to be applied in straightforward circumstances	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances.	Requires detailed expert knowledge with comprehensive understanding to be applied in highly complex circumstances.
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	produce monthly reports utilising the appropriate accounting system reports	engage with the role players on the information contained in the reports and on the requirements for the month end process	analyse monthly reports for trends, errors and mis-allocations	manage the monthly reporting process

Competency Cluster	Reporting			
Competency Title	Interim reporting on conditional grants			
Competency Definition	This is the ability to prepare interim reports in respect of conditional grants in accordance with the requirements of the Division of Revenue Act			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Division of Revenue Act	Requires a working knowledge with practical understanding to be applied in straightforward circumstances.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity.	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances.	Requires detailed expert knowledge with a comprehensive understanding to be applied in highly complex circumstances.
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		collate and capture information on interim reporting templates	evaluate information in interim reports produced and act accordingly	manage interim reporting on conditional grants
		compile the reports required for the interim reporting	review the reports required for the interim reporting	

Competency Cluster	Reporting			
Competency Title	Annual reporting for conditional grants			
Competency Definition	This is the ability to disclose conditional grants in the annual reports in compliance with the requirements of the Division of Revenue Act			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 40 (1) (d) Treasury Regulations ch 18.3, 18.4 Division of Revenue Act	Requires a working knowledge with practical understanding to be applied in straightforward circumstances.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity.	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances.	Requires detailed expert knowledge with a comprehensive understanding to be applied in highly complex circumstances.
Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	collate accounting reports and supporting documentation in support of working papers	compile the reports required for the reporting of conditional grants	review and identify information on conditional grants for disclosure in the annual reports	manage the process of disclosing conditional grants in the annual reports