

Financial Accounting

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 financial accounting activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines	perform financial accounting activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines	monitor the performance of financial accounting activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines	manage the performance of financial accounting 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 financial policies and procedures			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Departmental policies 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 financial accounting activities in compliance with relevant departmental financial policies and procedures	perform financial accounting activities in compliance with relevant departmental financial policies and procedures	monitor the performance of financial accounting activities in compliance with relevant departmental financial policies and procedures	manage the performance of financial accounting activities in compliance with relevant departmental financial policies and procedures

	contribute to the development and review of the departmental policies and procedures applicable to financial accounting	develop and review departmental policies and procedures applicable to financial accounting	manage the development and review of departmental policies and procedures applicable to financial accounting
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Competency Cluster	Departmental Accounting Structure			
Competency Title	Establishment of the accounting structure			
Competency Definition	This is the ability to establish an appropriate accounting structure to fulfil the accounting function			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (a) Economic classifications (NERF) Departmental accounting structure	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 the established accounting structure of the department	implement the established accounting structure of the department	provide the necessary information required in the establishment of an effective accounting function	establish an appropriate accounting structure that supports an effective accounting function
Competency Cluster	Departmental Accounting Structure			
Competency Title	Review of the accounting structure			
Competency Definition	This is the ability to review the existing accounting structures for appropriateness in achieving an effective accounting function			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (a) Economic classifications (NERF) Departmental accounting structure	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 the reviewed accounting structure of the department	implement the reviewed accounting structure of the department	review the existing accounting structure and make appropriate necessary recommendations	manage the process of reviewing the accounting structure for the department

Competency Cluster	Control of Source Documentation			
Competency Title	Safeguarding of source documents			
Competency Definition	This is the ability to ensure 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 s 40 (1) (a) Treasury Regulations ch 17.2 National Archives & Records Service of South Africa Act	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 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	Control of Source Documentation			
Competency Title	Completeness of source documentation			
Competency Definition	This is the ability to ensure that all relevant documentation is properly maintained			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 40 (1) (a) Treasury Regulation s17.2 Departmental file plan	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:
	examine source documents and identify discrepancies between documents filed and transactions processed through the accounting system	supervise the identification of discrepancies between documents filed and transactions processed through the accounting system	monitor the maintenance of source documents	manage the maintenance of source documents
	report on discrepancies between documents filed and transactions processed through the accounting system	resolve straightforward discrepancies between documents filed and transactions processed through the accounting system	manage the resolution of straightforward discrepancies between documents filed and transactions processed through the accounting system	

	conduct quality assurance and compliance testing activities	monitor and control completeness of source documents	
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Competency Cluster	Suspense Accounts			
Competency Title	Clearing suspense accounts			
Competency Definition	This is the ability to clear suspense accounts in compliance with relevant legislation			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 40 (1) (a) Treasury Regulations ch 17.1	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:
	collate accounting reports and supporting documentation for analysis of suspense accounts	facilitate clearing of suspense accounts and correction of errors and mis-allocations	supervise clearing of suspense accounts and correction of errors and mis-allocations	manage suspense accounts
	capture correcting journals	prepare an analysis of all suspense accounts providing reasons for suspense accounts not cleared	prepare reports on suspense account information	

Competency Cluster	Salary Payovers			
Competency Title	PAYE and UIF			
Competency Definition	This is the ability to pay over the monthly PAYE and UIF to SARS			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (e) Treasury Regulations ch 17.1 SARS Form EMP201 Public Service Act Bargaining Council Arrangements	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 procedures according to prescripts for resolving taxation exceptions	supervise resolution of taxation exceptions	monitor and manage the resolution of taxation exceptions	manage the process of monthly payovers to SARS
		determine and make monthly PAYE and UIF payments to SARS in accordance with EMP201 requirements	supervise the monthly PAYE payment process	

Competency Cluster	Salary Payovers			
Competency Title	Annual PAYE submission			
Competency Definition	This the ability to perform the annual PAYE reconciliation, completion of the EMP501 and the issuing of IRP5			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (e) Treasury Regulations ch 17.1 SARS Forms EMP501 and IRP5 Public Service Act Bargaining Council Arrangements Principles of Internal Control Accounting Cycles Tax legislation	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:
	collate the relevant documentation required to compile annual reconciliation, EMP501 and IRP5	perform annual reconciliation, EMP501 and IRP5 processes	supervise annual reconciliation, EMP501 and IRP5 processes	manage annual salary reconciliations
Competency Cluster	Salary Payovers			
Competency Title	Other salary payovers			
Competency Definition	This is the ability to payover to third parties all salary deductions, other than payments to SARS, and to provide source documents to the third parties			
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 17.1, 23.2.1, and 23.3 Public Services Act Bargaining Council Arrangements Tax legislation	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 procedures according to prescripts for salary deduction payover process	oversee implementation of prescripts for salary deduction payover process	supervise salary deduction payover process	manage the process of salary deduction payover to third parties other than SARS

Competency Cluster	Interdepartmental Accounts			
Competency Title	Clearing of interdepartmental accounts			
Competency Definition	This is the ability to clear interdepartmental balances and report on outstanding balances			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 40 (1) (a) Treasury Regulations ch 17.1 Financial Accounting Handbook for public sector (Lindy Bodewig)	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 procedures according to prescripts on clearing inter departmental accounts	supervise the collection of funds due on inter departmental accounts	manage the collection of funds due on inter departmental accounts	manage the process of inter departmental accounts
		facilitate payment of funds due on inter departmental accounts	supervise payment of funds due on inter departmental accounts	
		report on status of inter departmental balances	provide information for disclosure of inter departmental balances in annual financial statements	

Competency Cluster	Management of Debtors			
Competency Title	Debt write off			
Competency Definition	This is the ability to write off debt in accordance with the debt write off policy and reporting in the Annual Financial Statements			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 76 (1) (e) & s76 (4) (a) Treasury Regulations ch 11.4 National Treasury Annual Financial Statements template Prescription Act	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 debt write-offs in accordance with the authorised list	compile list of debts recommended for write-off and supervise the debt write-off process	review list of debts recommended for write-off and monitor the debt write-off process	manage debt write-off and provision for doubtful debts
		compile information for disclosure in financial statements	review information for disclosure in annual financial statements	verify and validate information for disclosure in the annual financial statements

Competency Cluster	Banking			
Competency Title	Bank interface exception reports			
Competency Definition	This is the ability to clear bank interface exception reports			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 40 (1) (a) Treasury Regulations ch 17.1	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:
	resolve banking interface exceptions	supervise/facilitate daily resolution of all interface exceptions	facilitate, supervise and monitor clearing of banking exceptions accounts	manage bank interface
			provide information for compliance certificate	

Competency Cluster	Banking			
Competency Title	Bank reconciliation			
Competency Definition	This is the ability to perform bank reconciliation			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Treasury Regulations ch 15	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 bank reconciliation	supervise bank reconciliation process	review bank reconciliation	manage the process of bank reconciliations

Competency Cluster	Banking			
Competency Title	Cash management			
Competency Definition	This is the ability to deal with cash management and the surrender of surplus funds and departmental revenue to the relevant treasury.			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Treasury Regulations ch 15				
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:
		compile monthly funds requisition from cash flow requirements	supervise cash management function	manage cash management process
		facilitate payover of surplus funds and revenue collected to relevant treasury	monitor payover of surplus funds and revenue collected to relevant treasury	

Competency Cluster	Liability Management			
Competency Title	Accounting for departmental liabilities			
Competency Definition	This is the ability to ensure all liabilities (including commitments and accruals) are accounted and paid for timeously			
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 13	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:
	list the different types of liability incurred by the department on a monthly basis	identify the types of departmental liabilities on monthly basis	review the departmental liabilities	manage the departmental liabilities

collate information on different types of liabilities and make the necessary entries on the accounting system		manage consultations with role players to quantify liabilities	
record details of payments in respect of departmental liabilities on the accounting system	initiate and implement the settlement of departmental liabilities	supervise and authorise the settlement of departmental liabilities in compliance with relevant prescripts	
	provide information for disclosure in interim and annual financial statements	review information for disclosure in interim and annual financial statements	verify and validate information for disclosure in the annual financial statements
		conduct quality assurance and compliance testing activities	

Competency Cluster	Petty Cash			
Competency Title	Petty cash management			
Competency Definition	This is the ability to manage petty cash effectively			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (d)	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 prescripts for requisitioning, maintenance, replenishment and safeguarding of petty cash	supervise the implementation of prescripts for requisitioning, maintenance, replenishment and safeguarding of petty cash	monitor the implementation of prescripts for requisitioning, maintenance, replenishment and safeguarding of petty cash	manage petty cash effectively
	process petty cash vouchers on the accounting system	supervise processing of petty cash vouchers on the accounting system	monitor processing of petty cash vouchers on the accounting system	

perform petty cash reconciliation	review petty cash reconciliation	monitor petty cash reconciliation	
follow up all petty cash transactions that are outstanding	capture transactions in prescribed register	monitor completeness and accuracy of recording of petty cash transactions	manage the oversight of the petty cash system
	implement prescripts regarding counts of petty cash	monitor petty cash counts	
process petty cash vouchers on the accounting system	supervise capturing on accounting system and petty cash reimbursement processes	manage accounting and reimbursement processes	
reconcile petty cash and implement the reimbursement process	verify and authorise the reimbursement of petty cash		
implement prescripts for safeguarding of petty cash	oversee implementation of prescripts for safeguarding of petty cash	compile report on shortfalls/surpluses	

Competency Cluster	Losses and Damages			
Competency Title	Loss control system			
Competency Definition	This is the ability to maintain a loss control system and to track the steps in recovery of losses			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s76 (1) Treasury Regulations ch 12	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:
	gather appropriate information and prepare loss control register	facilitate the maintenance of loss control system	review the loss control system for effectiveness	manage loss control system
			provide information on losses, damages and claims for disclosure in the annual financial statements and annual report	

Competency Cluster	Donor Funding			
Competency Title	Accounting for donor funding			
Competency Definition	This is the ability to account for donor funding			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 22 (1) Donor agreements Financial Accounting Handbook for public sector (Lindy Bodewig)	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 donor funded expenditure in compliance with prescripts	monitor all expenditure incurred and review reconciliations against donor funds to ensure it is properly accounted for in compliance with the donor funding agreement	oversee compliance with donor funded expenditure in compliance with the donor agreement	manage accounting for donor funding

		develop accounting structure for donor funding	
		provide information for disclosure of donor funding expenditure in the financial statements	
		compile relevant reports required by the donor funding agreement	
	perform reconciliation of donor funded expenditure to balance remaining	review reconciliation of donor funded expenditure to balance remaining	

Competency Cluster	Audit			
Competency Title	Liaison with internal and external audit			
Competency Definition	This is the ability to deal with auditors, audit reports, audit queries and management letters			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Applicable auditing standards	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:
	assist with the collation of the information required by auditors	collate information for responses to audit enquiries	communicate audit plan to internal stakeholders	plan and manage the internal and external audit process
			engage relevant role players within the department to consolidate responses and supporting documentation for queries raised by the auditors	

		prepare an action plan for the implementation of all applicable audit recommendations	
		liaise with auditors on systems queries	

Competency Cluster	Unauthorised Expenditure, Fruitless and Wasteful Expenditure and Irregular Expenditure			
Competency Title	Unauthorised expenditure, fruitless and wasteful expenditure and irregular expenditure			
Competency Definition	This is the ability to identify, account and obtain approval for unauthorised expenditure, fruitless and wasteful expenditure and irregular expenditure			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38 (1) (g) & 76 (2) (e) Treasury Regulations ch 9 Public Finance Management Act s45	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:
	collate the necessary information required in accounting for unauthorised expenditure, fruitless and wasteful expenditure and irregular expenditure	execute policies and procedures in accounting for unauthorised, fruitless and wasteful and irregular expenditure	identify and report unauthorised, fruitless and wasteful and irregular expenditure in compliance with policies and procedures	manage the process of identification and accounting for unauthorised, fruitless and wasteful and irregular expenditure in compliance with policies and procedures
			maintain a register of all unauthorised, fruitless and wasteful and irregular expenditure including expenditure details of the approval status	

Competency Cluster	Gifts, donations and sponsorships			
Competency Title	Granting or receipt of gifts, donations and sponsorships			
Competency Definition	This is the ability to account for the granting or receiving of gifts, donations and sponsorships			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 76 (1) (l) Treasury Regulations ch 21.1 Treasury Regulations ch 21.2	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 cash transactions in accounting system and all transactions (including in kind) in appropriate register	supervise capturing of transactions in accounting system and appropriate register	monitor capturing of transactions in accounting system and appropriate register	manage the process of accounting for gifts, donations and sponsorships provided and received

Competency Cluster	Financial Systems			
Competency Title	Conduct appropriate system maintenance and monitoring			
Competency Definition	This is the ability maintain and monitor financial systems			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 38(1)(a)(i) Treasury Regulation 3.2.11 (a-c) BAS rules and processes GRAP standards	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 financial systems and upgrades	monitor the implementation of financial systems and upgrades	manage financial systems
	draw exception reports from the financial system	review and interpret exception reports on financial system	monitor the review of exception reports	

maintain a system error register	review the system error register	monitor the system error register	
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Competency Cluster	Reporting			
Competency Title	Month end closure			
Competency Definition	This is the ability to perform financial month end closure procedures in compliance with guidelines issued by the relevant treasury			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s40 (4) (c) Treasury Regulations ch 18.1 National Treasury Annual Financial Statements Preparation Guide GRAB Standards				
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 for analysis of suspense accounts	supervise clearing of suspense accounts and correction of errors and mis-allocations	monitor clearing of suspense accounts and correction of errors and mis-allocations	manage the month end closure process
	trace transactions to source documentation and capture correcting journals	perform monthly closure process on accounting system	monitor the month end closure processes to ensure they are timeously completed	

Competency Cluster	Reporting			
Competency Title	Interim financial statements			
Competency Definition	This is the ability to prepare the interim financial statements in compliance with the guidelines issued by National Treasury			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s40 (1) (b), (c) Treasury Regulations ch 18.2 National Treasury Annual Financial Statements Preparation Guide GRAB Standards				
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 working papers for different elements of financial statements	compile interim financial statements in accordance with guidelines	manage the compilation of interim financial statements

Competency Cluster	Reporting			
Competency Title	Year end closure			
Competency Definition	This is the ability to perform financial year end closure procedures in compliance with guidelines issued by the relevant treasury			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s40 (1) (b), (c), (d) and s65 Treasury Regulations ch 18.2 National Treasury Annual Financial Statement Preparation Guide				
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 for analyses	analyse accounting reports and facilitate correcting journals (pre audit)	monitor the year end closure processes to ensure they are timeously completed	manage year end closure process

		conduct quality assurance and compliance testing on closure process	
capture correcting journals	compile journal entries in response to audit adjustments	approve journals entries in response to audit adjustments	
		perform the final year end closure on the accounting system	

Competency Cluster	Reporting			
Competency Title	Annual financial statements			
Competency Definition	This is the ability to prepare the annual financial statements in compliance with the guidelines issued by National Treasury			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s40 (1) (b), (c) and s65 Treasury Regulations ch 18.2 National Treasury Annual Financial Statement Preparation Guide				
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 working papers for different elements of annual financial statements	compile the annual financial statements in compliance with the applicable guidelines	manage the process of compiling the annual financial statements