

Management Accounting (Planning and B 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, instructions, frameworks, standards and guidelines to ensure the economic, effective and efficient utilisation of public funds			
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 planning and budgeting activities in compliance with relevant legislation, policies, regulations, framework, standards and guidelines	perform planning and budgeting activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines	monitor the performance of planning and budgeting activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines	manage the performance of planning and budgeting 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
Sector/department specific legislation Departmental polices and procedures	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 management accounting (planning and budgeting) activities in compliance with departmental policies and procedures	perform management accounting (planning and budgeting) activities in compliance with departmental policies and procedures	monitor the performance of management accounting (planning and budgeting) activities in compliance with the departmental policies and procedures	manage the performance of management accounting (planning and budgeting) activities in compliance with the departmental policies and procedures

	contribute to the development and review of the departmental policies and procedures applicable to management accounting (planning and budgeting)	develop and review departmental policies and procedures applicable to management accounting (planning and budgeting)	manage the development and review departmental policies and procedures applicable to management accounting (planning and budgeting)
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Competency Cluster	Planning			
Competency Title	Strategic planning			
Competency Definition	This is the ability to co-ordinate the strategic planning process, advise stakeholders and compile the strategic plan in compliance with guidelines issued by the relevant treasury			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Treasury Regulations ch 5 Public Finance Management Act s 27 (4) Medium Term Strategic Framework	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 inputs to the strategic plan	collate the necessary supporting documentation required in the co-ordination, compilation, consolidation and evaluation of the strategic planning process	co-ordinate the strategic planning process	manage the strategic planning process
Competency Cluster	Planning			
Competency Title	Annual performance plan			
Competency Definition	This is the ability to co-ordinate the preparation of the annual performance plan in compliance with guidelines issued by the relevant treasury			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Treasury Regulations ch 5	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 input in the annual performance planning	collate the relevant documentation for the annual performance planning process	coordinate the annual performance planning process	manage the annual performance planning process

Competency Cluster	Planning			
Competency Title	Business and project financial planning			
Competency Definition	This is the ability to evaluate projects and provide financial inputs and guidance for the preparation of business and project plans			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Treasury Regulations ch 5, 6 Principles and tools of capital budgeting Public Service Act and Regulations Public Finance Management Act s 38 (1) (iv)	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 in the collation of the relevant information required for the evaluation of projects, development of business and project plans	collate the relevant information required in the evaluation of projects, development of business and project plans	coordinate the process of evaluation of projects, development of business and project plans	manage the process of evaluation of projects, development of business and project plans

Competency Cluster	Budgeting			
Competency Title	MTEF budgeting process			
Competency Definition	This is the ability to plan, prepare, consult and complete the Medium Term Expenditure Framework (MTEF) budgeting process in compliance with the Treasury guidelines			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Financial Management Act s27 and s28 Treasury Regulations ch 6	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 preparation of the necessary information required for the completion of the MTEF budgeting process	prepare the necessary information required for the completion of the MTEF budgeting process	coordinate the planning, preparation and consultation leading to the completion of the MTEF budgeting process	manage the MTEF budgeting process

Competency Cluster	Budgeting			
Competency Title	Estimates of expenditure (national and provincial)			
Competency Definition	This is the ability to compile the department's inputs for the Estimates of National/Provincial Expenditure in compliance with Treasury guidelines			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 26, 27 Treasury Regulations ch 6.1, 6.2	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:
	assist with the preparation of the necessary information required for the compilation of the Estimates of National/Provincial Expenditure in compliance with Treasury guidelines	prepare the necessary information required to compile the Estimates of National/Provincial Expenditure in compliance with Treasury guidelines	interpret and implement the Treasury guidelines for the Estimates of Expenditure process	manage the Estimates of Expenditure process
	capture the annual budget on the accounting system		align budget statements with the annual performance plan, strategic plan, national and provincial spending priorities	
Competency Cluster	Budgeting			
Competency Title	Monthly cash flow and adjusted monthly cash flow			
Competency Definition	This is the ability to analyse the annual budget into a monthly cash flow at the beginning of the financial year and after the Adjustment Estimate			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 40(4) (a)	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:
	populate the monthly cash flow and adjusted cash flow templates prescribed by Treasury	consolidate all inputs and balance the monthly cash flow and adjusted cash flow to the estimates of expenditure/adjusted estimates of expenditure	interpret the requirements for the monthly cash flow and adjusted cash flow as prescribed by Treasury and recommend corrective action where required	manage the cash flow process of the department as prescribed by Treasury

			monitor trends and supervise the monthly cash flow and adjusted cash flow preparation process	
Competency Cluster	Budgeting			
Competency Title	Adjustment estimates			
Competency Definition	This is the ability to prepare the Adjustment Estimates in compliance with Treasury Guidelines			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 30, 31, 43 Treasury Regulations ch 6.3, 6.5, 6.6 Division of Revenue Act 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:
		plan,prepare, consult and implement the adjustment estimate process	supervise the planning,preparation and consultation process in the implementation of the adjustments estimates process	manage the adjustment estimates process
			assess where shifting of funds/virements is required and possible by reviewing expenditure against budget	
	capture the adjusted budget on the accounting system	monitor the recording of adjustments on the accounting system	supervise the recording of adjustments	
	maintain a record of supporting documentation for all the adjustments processed	review the record of supporting documentation	provide information for the preparation of the annual financial statements	
			monitor that all shifts/virements are included in the In Year Monitoring reporting	

		consolidate adjustment budget inputs	
		verify the recording of adjustments	

Competency Cluster	Budgeting			
Competency Title	Rollovers			
Competency Definition	This is the ability to identify unspent funds and to request for a rollover in compliance with the Public Finance Management Act and Treasury Regulations			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 30 (2) (g), 31 (2) (g) Treasury Regulations ch 6.4	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:
		assess where rollovers are required and possible by reviewing expenditure against budget	analyse requests for rollovers in compliance with prescripts	manage the rollover process of unspent funds
			review the underspending for the financial year to identify funds to be rolled over (including funds committed but not spent)	
			provide information for the preparation of the annual financial statements	
	update the accounting system for approved rollovers	assess whether the approved rollovers are updated timeously and accurately on the accounting system	monitor and identify all approved rollovers and ensure they are included in the Adjustment Estimates	

		monitor the approved rollovers and ensure they are included in the monthly projections as part of the In Year Monitoring process	
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Competency Cluster	Reporting			
Competency Title	In year monitoring			
Competency Definition	This is the ability to compile all monthly financial reports as required by legislation and by 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				
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 and assist with capturing of information on monthly reporting templates	collate and capture information on monthly reporting templates	evaluate information on monthly reports produced and act accordingly	manage the in year monitoring process
		compile the in year monitoring templates for the department	assist role players with use of forecasting methods and tools	
			facilitate the identification of shifting of funds or virements between programmes and economic classification to address projected over and under spending	

Competency Cluster	Reporting			
Competency Title	Annual report			
Competency Definition	This is the ability to co-ordinate the preparation and publication of the annual report			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s40 (1) (d), (e) Treasury Regulations ch 18.3, 18.4				
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 collating financial and non-financial information to be included in the annual report	collate financial and non-financial information to be included in the annual report (including information for Accounting Officer's report)	engage with role players to obtain information for annual report (including information for Accounting Officer's report)	manage the process of approval of annual report by Accounting Officer
Competency Cluster	Reporting			
Competency Title	Performance report			
Competency Definition	This is the ability to prepare interim and annual performance reports as required by legislation and relevant treasury			
Specific Knowledge Requirements	Occupational Role 1	Occupational Role 2	Occupational Role 3	Occupational Role 4
Public Finance Management Act s 27 (4) , 36 (5) and 40 Treasury Regulations ch 5.3				
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 and annual performance reporting templates	evaluate information in the interim and annual performance reports produced and act accordingly	manage dissemination of interim and annual performance information to the relevant authorities
		compile the reports required for the interim and annual performance reporting	review the reports required for the interim and annual performance reporting	