



Weza School of Business & Technology

"Imagined Reality Education and Skills"

Reg No. 2015/270221/07

Government Accounting (NQF Level 3 | 120 Credits)



Weza School of Business & Technology

"Imagined Reality Education and Skills"



Phone: (063) 205 1003 / (031) 701 6380

E-mail : info@wezasbt.co.za / registrations@wezasbt.co.za

Website: www.wezaonline.co.za

Address: 19C Umdoni Centre, 28 Crompton Street, Pinetown 3610



Government Accounting (NQF Level 3)

Government Accounting Study Details

Duration

4 to 6 months depending on your study plan and pace.

We offer tuition/classes through:

➤ **Venue Based**

Available from Monday to Friday, depending on the school timetable for classes. This study method is great for learners living close to our venues, and also available to attend during the week.

➤ **Distance Learning**

Available from Monday to Sunday through our Moodle E-Learning Platform. Through this platform you will be able to attend our online classes from anywhere, and during anytime through your cellphone, laptop or computer. This study method is great for learners living not close to our venues, or maybe not available to attend during the week due to work or other commitment.

Part-time Learning

- Available from Monday to Sunday through our Venue Classes and Moodle E-Learning Platform. Through this platform you will be able to attend our online classes as well as venue classes. This study method is great for learners living close to our venues and maybe not always available to attend during the week due to work or other commitment. This study method allows you to attend venue classes when you are available, while also attending online classes when you are unable to attend the venue classes.

Choose your suitable tuition method.



Fee Structure

Once- off Registration Fee =R1 750

Once-off Payment Plan

(Option 1)

One Time Payment

Example

-Once-Off Payment =R7 600

-Total =R7 600

Instalment Payment Plan

(Option 2)

Per Month Payment

Examples

- 1st Month =R950
- 2nd Month =R950
- 3rd Month =R950
- 4th Month =R950
- 5th Month =R950
- 6th Month =R950
- 7th Month =R950
- 8th Month =R950

-Total =R7 600

Choose your suitable payment plan.

For more course details, turn-over leaf



Certificate: Local Government Accounting

SAQA ID 59751 | 120 Credits

STUDENT

NQF LEVEL
3



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(o) 11 621 6600, visit: www.accountingtechniciansouthafrica.co.za or email [info@accounting techniciansouthafrica.co.za](mailto:info@accountingtechniciansouthafrica.co.za)



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or

Application Link: <https://wezasbt.co.za/Acc/accounting.php>



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Weza School of Business & Technology

"Imagined Reality Education and Skills"

Reg No. 2015/270221/07

Government Accounting (NQF Level 4 | 120 Credits)



Weza School of Business & Technology

"Imagined Reality Education and Skills"



Phone: (063) 205 1003 / (031) 701 6380

E-mail : info@wezasbt.co.za / registrations@wezasbt.co.za

Website: www.wezaonline.co.za

Address: 19C Umdoni Centre, 28 Crompton Street, Pinetown 3610



Government Accounting (NQF Level 4)

Government Accounting Study Details

Duration

4 to 6 months depending on your study plan and pace.

We offer tuition/classes through:

➤ **Venue Based**

Available from Monday to Friday, depending on the school timetable for classes. This study method is great for learners living close to our venues, and also available to attend during the week.

➤ **Distance Learning**

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Part-time Learning

- Available from Monday to Sunday through our Venue Classes and Moodle E-Learning Platform. Through this platform you will be able to attend our online classes as well as venue classes. This study method is great for learners living close to our venues and maybe not always available to attend during the week due to work or other commitment. This study method allows you to attend venue classes when you are available, while also attending online classes when you are unable to attend the venue classes.

Choose your suitable tuition method.



Fee Structure

Once- off Registration Fee =R1 750

Once-off Payment Plan

(Option 1)

One Time Payment

Example

-Once-Off Payment =R8 800

-Total =R8 800

Instalment Payment Plan

(Option 2)

Per Month Payment

Examples

- 1st Month =R1 100
- 2nd Month =R1 100
- 3rd Month =R1 100
- 4th Month =R1 100
- 5th Month =R1 100
- 6th Month =R1 100
- 7th Month =R1 100
- 8th Month =R1 100

-Total =R8 800

Choose your suitable payment plan.

For more course details, turn-over leaf



FET Certificate: Local Government Accounting

SAQA ID 73712 | 120 Credits

NQF LEVEL
4



The confidence to do more.

STUDENT

DESCRIPTION

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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 Accounting Work Skills

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.

- Recognise cost centres and elements of costs and extract and code income and expenditure from orders and invoices.
- Consolidate and reconcile data from different parts of an organisation into a given format, adjusting for internal recoveries / transfers as necessary.
- Provide, in the given format, comparisons of data as requested, to include ratios and performance indicators.

- Adjust data to allow for changing price levels (inflation)
- Prepare internal reports which identify problems and discrepancies and present to appropriate staff whilst observing confidentiality requirements.
- Prepare external reports in the given format observing confidentiality requirements.
- Identify VAT inputs and outputs and complete a VAT return.
- Enter accounting transactions into computerised records.
- Operate a computerised accounting system including output.
- Identify the possible impact of relevant legislation and regulations.

02 Professional Ethics

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 of honesty and integrity.
- 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.
- 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.
- 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.

3 Maintaining Financial Records and Preparing Final Accounts

This unit is about the maintenance of accounts from the drafting of the initial trial balance through to the preparation of information required to produce a set of final accounts.

- Record relevant details relating to capital expenditure in the appropriate records.
- Ensure that the organisation's records agree with the physical presence of capital items.
- Correctly identify and record all acquisition and disposal costs and revenues in the appropriate records.
- Correctly calculate and record depreciation charges and other necessary entries and adjustments in the appropriate records.
- Ensure that the records clearly show the prior authority for capital expenditure and disposal and the approved method of funding and disposal.
- Correctly calculate and record the profit and loss on disposal in the appropriate records.
- Ensure that the legislation and the organisation's policies and procedures relating to the maintenance of capital records are adhered to.
- Identify and resolve or refer to the appropriate person / committee any lack of agreement between physical items and records.
- Make suggestions for improvements in the way the organisation maintains its capital records where possible to the appropriate person.
- Correctly prepare reconciliations for the preparation of final accounts.
- Identify any discrepancies in the reconciliation process and either take steps to rectify them or refer them to the appropriate person.
- Accurately prepare a trial balance and open a temporary holding account / suspense account to record any imbalance.
- Establish the reasons for any imbalance and clear the temporary holding account / suspense account by correcting the errors, or reduce them and resolve outstanding items to the appropriate person.
- Correctly identify, calculate and record appropriate adjustments.
- Make the relevant journal entries to close off the revenue accounts in preparation for the transfer of balances to the final accounts.
- Conduct investigations into business transactions with tact and courtesy.
- Ensure that legislation and the organisation's policies, regulations, procedures and timescales relating to preparing final accounts are observed.

4 Recording and Evaluating Costs and Revenues

This unit is about how organisations record, analyse and report current and future costs and revenue data for use within the organisation.

- Identify direct costs in accordance with the organisation's costing procedures
- Record and analyse information relating to direct costs.
- Calculate direct costs in accordance with the organisation's policies and procedures.
- Check cost information for stocks against usage and stock control practices.
- Resolve or refer queries to the appropriate person
- Identify overhead costs in accordance with the organisation's procedures.
- Attribute overhead costs to service and support cost centres in accordance with agreed bases of allocation and apportionment.
- Calculate overhead absorption rates in accordance with agreed bases of absorption.
- Record and analyse information relating to overhead costs in accordance with the organisation's procedures
- Make adjustments for under and over recovered overhead costs in accordance with established procedures.
- Review methods of allocation, apportionment and absorption at regular intervals in discussions with senior staff and ensure agreed changes to methods are implemented.
- Consult staff working in operational departments to resolve any queries in overhead cost data.
- Identify information relevant to estimating current and future revenues and costs.
- Prepare estimates of future income and costs
- Calculate the effects of variations in capacity on product costs.
- Analyse critical factors affecting costs and revenues using appropriate accounting techniques and draw clear conclusions from the analysis.
- State any assumptions used when evaluating future costs and revenues.
- Identify and evaluate options and solutions for their contribution to organisational goals.
- Present recommendations to appropriate people in a clear and concise way and supported by a clear rationale.

5 Operating a Cash Management

This unit is concerned with the management of cash and credit.

- Monitor and control cash receipts and payments against budgeted cash flow.
- Consult appropriate staff to determine the likely pattern of cash flows over the accounting period and to anticipate any exceptional receipts or payments.
- Ensure forecasts of future cash payments and receipts are in accord with known income and expenditure trends.
- Prepare cash budgets in the approved format and clearly indicate net cash requirements
- Identify significant deviations from the cash budget and take corrective action within defined organisational policies.
- Arrange overdraft and loan facilities in anticipation of requirements and on the most favourable terms available in compliance with applicable legislation
- Invest surplus funds.
- Ensure the organisation's financial regulations and security procedures are observed
- Maintain an adequate level of liquidity in line with cash forecasts.
- Enter into contracts with service customers in accordance with the organisation's policies
- Identify and use internal and external sources of information to evaluate the current credit status of customers and potential customers, inter alia, to calculate suitable account deposits and other methods of reducing credit risk.
- Monitor information relating to the current state of debtors' accounts regularly and take appropriate action
- Send information regarding significant outstanding accounts and potential bad debts promptly to relevant individuals within the organisation
- Ensure discussions and negotiations with debtors are conducted courteously and achieve the desired outcome with a focus on customer service
- Use debt recovery methods appropriate to the circumstances of individual cases
- and in accordance with the organisation's procedures
- Base recommendations to write off bad and doubtful debts on a realistic analysis of all known factors

TYPE OF PROGRAMME



Full Time, Part Time or Distance Learning

DURATION



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ADMISSION



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