

**PROVINSIALE TESOURIE • PROVINCIAL TREASURY •  
UNONDYEBO WEPHONDO**



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Reference  
Isalathiso

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Navrae  
Enquiries  
Imibuzo

LD Jeffery

**TREASURY CIRCULAR NO. 35/2009**

THE PREMIER

THE MINISTER OF AGRICULTURE  
THE MINISTER OF COMMUNITY SAFETY  
THE MINISTER OF CULTURAL AFFAIRS AND SPORT  
THE MINISTER OF EDUCATION  
THE MINISTER OF FINANCE, ECONOMIC DEVELOPMENT AND TOURISM  
THE MINISTER OF HEALTH  
THE MINISTER OF HOUSING  
THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING  
THE MINISTER OF SOCIAL DEVELOPMENT  
THE MINISTER OF TRANSPORT AND PUBLIC WORKS

For information

THE SPEAKER: PROVINCIAL PARLIAMENT  
THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT

ALL OTHER MEMBERS OF PARLIAMENT

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (MS V PETERSEN)  
THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR P WILLIAMS)  
THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (DR JC STEGMANN)  
THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (DR GA LAWRENCE)  
THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR RB SWARTZ)  
THE ACCOUNTING OFFICER: VOTE 6: HEALTH (PROF KG HOUSEHAM)  
THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MS S FOLLENTINE) (ACTING)  
THE ACCOUNTING OFFICER: VOTE 8: LOCAL GOVERNMENT AND HOUSING (MS S MAJIET)  
THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR R ELLIS) (ACTING)  
THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MR T MANYATHI)  
THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (MS J ISAACS)  
THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MR B ROBERTS)  
THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR B WALTERS) (ACTING)

THE CHIEF FINANCIAL OFFICER: VOTE 1: PREMIER (MR H ARENDSE)  
THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS A SMIT)  
THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MR A GILDENHUYS)  
THE CHIEF FINANCIAL OFFICER: VOTE 4: COMMUNITY SAFETY (MR M FRIZLAR)  
THE CHIEF FINANCIAL OFFICER: VOTE 5: EDUCATION (MR L ELY)  
THE CHIEF FINANCIAL OFFICER: VOTE 6: HEALTH (MR A VAN NIEKERK)  
THE CHIEF FINANCIAL OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MR JO SMITH)  
THE CHIEF FINANCIAL OFFICER: VOTE 8: LOCAL GOVERNMENT AND HOUSING (MR D BASSON)  
THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR AA GAFFOOR)  
THE CHIEF FINANCIAL OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MR CR ISMAY)  
THE CHIEF FINANCIAL OFFICER: VOTE 11: AGRICULTURE (MR F HUYSAMER)  
THE CHIEF FINANCIAL OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS M ABRAHAMS)  
THE CHIEF FINANCIAL OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MS B RUTGERS)

THE HEAD OFFICIAL: PROVINCIAL TREASURY (DR JC STEGMANN)  
THE HEAD: BRANCH FISCAL AND ECONOMIC SERVICES (MR H MALILA)  
THE HEAD: BRANCH GOVERNANCE AND ASSET MANAGEMENT (MR TC ARENDSE) (ACTING)  
THE HEAD: PUBLIC POLICY SERVICES (MR A PHILLIPS)  
THE HEAD: PUBLIC FINANCE (MR H MALILA) (PRO TEM)  
THE HEAD: FINANCIAL GOVERNANCE (MR J REDDY) (ACTING)  
THE HEAD: ASSET MANAGEMENT (MR TD PILLAY)  
THE CHIEF AUDIT EXECUTIVE (MS H ROBSON)  
THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)  
THE SENIOR MANAGER: HUMAN RESOURCE MANAGEMENT (MS PG PIEDT)  
THE SENIOR MANAGER: ACCOUNTING SERVICES: PROVINCIAL GOVERNMENT (MR H DU TOIT) (ACTING)  
THE SENIOR MANAGER: ACCOUNTING SERVICES: LOCAL GOVERNMENT (MS N OLIPHANT)  
THE SENIOR MANAGER: CORPORATE GOVERNANCE (MR B VINK)  
THE SENIOR MANAGER: INTERNAL AUDIT: G & A CLUSTER (MS B CAIRNCROSS)  
THE SENIOR MANAGER: INTERNAL AUDIT: SOCIAL CLUSTER  
THE SENIOR MANAGER: INTERNAL AUDIT: ECONOMIC CLUSTER (MR J RADEBE)  
THE SENIOR MANAGER: ECONOMIC ANALYSIS  
THE SENIOR MANAGER: BUDGET MANAGEMENT (MR PP PIENAAR) (ACTING)  
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (MS A PICK)  
THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP ONE) (MR G PAULSE)  
THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP TWO) (MS N VAN WYK) (ACTING)  
THE SENIOR MANAGER: PUBLIC FINANCE POLICY RESEARCH AND MODELLING (MS A PICK) (PRO TEM)  
THE SENIOR MANAGER: IMMOVEABLE ASSET MANAGEMENT (MR NB LANGENHOVEN)  
THE SENIOR MANAGER: MOVEABLE ASSET MANAGEMENT (MS N EBRAHIM)  
THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)  
THE HEAD: OFFICE OF THE MINISTRY (MS J DAVIDS)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: FINANCIAL MANAGEMENT

## PROPOSED QUALIFICATION REQUIREMENTS FOR ACCOUNTING PERSONNEL

### Purpose

1. To inform Chief Financial Officers (CFOs) of the recommended qualification requirements for accounting personnel.
2. To conduct a survey of accounting qualifications of officials in the CFO Office's of departments.

### Background

2. The public sector currently prepares and report on Annual Financial Statements (AFS) on a modified cash basis of accounting. The implementation of Generally Recognised Accounting Practice (GRAP) standards over the next few years and the current implementation of accrual accounting based reporting requirements pose a challenge in getting staff adequately trained.
3. In order for departments to fully comply with GRAP standards it is imperative that the accounting personnel in the CFO's office are equipped with the necessary accounting knowledge and expertise to report in the AFS in terms of GRAP standards.
4. Members of the CFO and FA Forums were informed of this initiative in a presentation done by Provincial Treasury, Financial Governance at Kromme Rhee on 4 December 2008. The proposed guidelines were finalised, presented to the CFO Forum and consented to on 23 April 2009.

### Proposed Guidelines

5. The Provincial Treasury has compiled recommended accounting qualification requirements per post level as contained in table below:

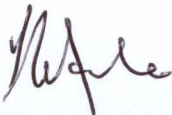
Level 5	Matric with Accounting as subject
Level 7&8	Degree with Accounting
Level 9&10	Degree in Accounting with 3 years of experience.
Level 11&12	Honours Degree in Accounting and 3 - 5 years of experience.
Level 13	Honours Degree in Accounting and +6 years experience.
Level 14	CA (SA) with 5 years experience / Honours Degree in Accounting and +10 years experience.

5. The development of current accounting staff holding the proposed qualifications should be linked to career pathing and mentorship programs to increase and maintain the levels of expertise within departments.

### Required

6. CFO's of departments are required to:
  - Identify role players/posts on level 5 and higher that are mainly responsible for accounting issues,

- Complete the attached questionnaire for each individual holder of the identified finance posts, or if a post is vacant indicate why the post is vacant and period of vacancy,
  - Provide suggestions/comments on how the capacity level of accounting staff may be improved to meet the minimum recommended qualifications as required per paragraph 4 above.
7. The attached questionnaire should please be submitted to Latimer Jeffery, email address:Ljeffery@pgwc.gov.za by 31 July 2009.



**PROVINCIAL ACCOUNTANT-GENERAL**

**DATE:** 29/05/2009

# QUALIFICATION QUESTIONNAIRE

Name of Department: .....

Name of Directorate: .....

Name of component: .....

Name of Official: .....

Brief description of core functions/responsibilities

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 .....

Designation	Post level	Highest qualification obtained	List subjects	Date appointed in current position	Current studies	List subjects
		1) _____ 2) _____	1) _____ 2) _____			1) _____

Please note: This information will only be used by Provincial Treasury: Provincial Government, Accounting Services.

Signed .....

Date: