

TRAINING INITIATIVE - SCOA

Presented by SCOA Project Team – 19 September 2014



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



Programme Outline

1. Overall training initiative

- Scope of the training initiative

2. Target audience

- Who will be trained

3. Chapter outline

- What will be trained

4. Accreditation

- Will the delegate receive recognition for training

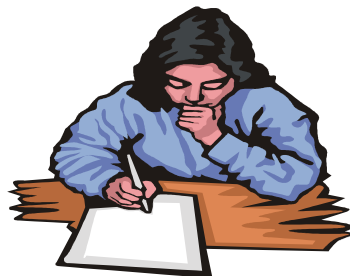
5. Timelines

- When will the training take place

The SCOA journey



SCOA needs to be demystified



BUDGET (Before spending)

FINANCIAL STATEMENTS (After spending)

PERFORMANCE REPORTING (On what did we spend)



Assets = Liabilities + Owner's Equity

Overall training strategy

- Phase 4 - SCOA Roll out - pilot sites
- Overall scope to provide understanding of SCOA
- Initially non accredited training
- One day information session
 - One per province mainly targeted at pilot sites (Non finance and finance managers), Provincial Treasuries and COGTA
- 3 day financial practitioner course – 18 in total
- Development of unit standards
- 2 day unit standard aligned non financial managers SCOA course
- 3 day unit standard aligned finance practitioners SCOA course
 - Basic - ?
 - Advanced ?
- Not system based training

Overall training strategy

- Creation of a reference guide (text book)
- Learner's toolkit
- Learner's workbook
- Learner's portfolio of evidence
- Facilitator's guide
- Accredited training – NT process and accreditation
- Trainer the trainer – Unit standard based course

Target audience – Pilot phase

- Non finance managers – 1 Day information session
 - Accounting officers
 - **Senior managers (head of department/function)**
 - **Middle managers (support to department/function heads)**
 - Officials in charge of a responsibility (Municipal standard classification)
 - Line function managers and officials (engineers, architects, infrastructure components etc.)
 - Human resource practitioners
 - Budget, financial and policy analysts
 - **National and Provincial Treasuries**

Target audience – Pilot audience

- Finance Practitioners – 3 day training
 - Financial management staff typically in the CFO's office (Payment, receipt, banking, taxation, debt, payroll and suspense accounts etc.)
 - SCM officials (Demand, acquisition, logistics, disposal)
 - Asset management officials
 - **System controllers**
 - **Budget officials (preparation of municipal budgets)**
 - National and Provincial Treasuries

Target audience – Medium to long term

- Non pilot sites
 - Non financial managers
 - Finance Practitioners
- Mayors and Councillors
- Auditor General
- COGTA
- System Vendors
- The training is not targeted to ICT environment i.e. not business process and system based training

Target audience – Medium to long term

- **Chapter One**
 - Introduction
 - Legislation
 - Budget reforms
 - Accounting standards
 - Role players
- **Chapter two**
 - Key definitions
 - Design principles –
SCOA
- **Chapter three**
 - 7 Segments
- **Chapter four**
 - Reporting
 - Budget
 - In year monitoring
 - Financial Statement
 - Performance reporting

Accreditation

- Development of unit standards
- Creation of standard generating bodies
- Accreditation of unit standards – LGSETA and PSETA
- Alignment of training material to unit standards
- Adjustments to learner's toolkit and related documents
- Registration of the unit standard
- Train the trainer
- Roll out of unit standard based training

PFM unit standards

SAQA US ID	UNIT STANDARD TITLE
377893	Use Standard Chart of Accountants (SCOA) to interpret financial transactions for economic classification.
377934	Classify receipts and payments in accordance with the Economic Reporting Format (ERF).
377953	Determine whether a payment is of a current or capital nature.
377973	Classify, analyse and report on the economic classification using all segments of the Standard Chart of Accounts (SCOA).
377993	Allocate transactions using all segments of the Standard Chart of Accounts (SCOA).

Timelines

Task	2014				2015							
	September	October	November	December	January	February	March	April	May	June	July	
Development and finalisation of programme strategy document	█											
Development and finalisation of one day programme		█	█									
Roll out of one day programme			█	█	█	█						
Development and finalisation of 3 Day programme		█	█	█	█	█						
Roll out of 3 day programme						█	█	█	█	█	█	█
Unit standard development, accreditation and alignment						█	█	█	█	█	█	
Trainer the trainer											█	█
Mass roll out												█

Challenges

- Multiple IT systems
- No standardised business processes
- Municipalities in different stages of implementation
- Treatment of SCOA as an IT project

Conclusion

Questions & Answers

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