

Appendix B

NATIONAL TREASURY / IPFA SURVEY OF TRAINING PRIORITIES

Questionnaire

Introduction

The National Treasury has commissioned the Institute for Public Finance and Auditing to assist in identifying the focus areas for financial training over the next few years. In 1998, IPFA and the Department of State Expenditure jointly undertook a major exercise to define appropriate levels of competence for government finance staff. The results of this work were used as the basis for designing the IPFA qualifications that have been registered with SAQA. However, the survey did not identify precisely the 'gaps' between this ideal state and the current levels of competence of existing staff.

The passing of the Public Finance Management Act presents a major challenge for those working in government finance, and the National Treasury wants to provide comprehensive assistance to those responsible for implementation. One aspect of this support will be to align training initiatives with the priorities dictated by the Act, and to ensure that such initiatives address any current gaps.

You have been selected to help resolve these issues and to determine the future training priorities by providing data about yourself and your job. IPFA will be most grateful if you would take a few minutes to complete this questionnaire and return it to your departmental accountant / financial manager before 12 January 2001.

Your responses will be used – anonymously – to analyse training needs, and to assist training providers in prioritising future programmes, to the benefit of the whole of government. Please answer all sections as clearly and honestly as possible.

Should you have any queries, please contact Zahra Cassim at IPFA (012 348 2913).

Section A: Basic data about yourself

Name	<i>(this is optional)</i>
Date of birth	
Designation	
Date of appointment	
Previous positions, with dates	
Educational qualifications, with dates	

Section B: Your job

What are the tasks you perform in a typical working day?
Which parts of your job do you find most difficult?

Section C: Your competence

You are requested to work through the table below and tick the competences you believe you possess, according to the definitions set out in the following paragraphs. The list is based on the competences defined in the IPFA qualification, and you may find it helpful to access the details, which are available on the web-site (<http://ipfa.pwv.gov.za>). Should you believe you have other relevant competences not on the list, please add them in the space at the end.

Please note that it is extremely unlikely that anybody will be competent in every area, and the last column allows you to indicate matters that are not relevant or applicable to you.

?? **Level 1: ‘Knowledge and comprehension’**, calls for a knowledge and understanding of facts, methods, processes, patterns and structures, and assumes an ability to list and explain them. This involves memorising relevant information in various forms, but only a limited degree of interpretation is expected (for example, knowing the content of the *Treasury Regulations*).

?? **Level 2: ‘Application’**, calls for more than knowledge of facts, and expects individuals to apply rules, principles, techniques and methods to produce an answer to a problem on the information provided. There is normally only one solution to the problem which can be logically determined by the information provided (for example, being able to complete a bank reconciliation).

?? **Level 3: ‘Integration’**, calls for creative thinking, critical awareness and independent thought. Individuals are expected to bring multidisciplinary knowledge and problem solving skills to address issues where there may be more than a single acceptable solution (for example, the interpretation of complex financial reports).

?? N = not relevant /applicable to you.

		LEVEL			
		1	2	3	N
1	Conduct work in a professional manner				
2	Create and maintain effective working relationships				
3	Monitor and maintain operational management				
4	Understand the interrelationship of accounts in the double-entry system				
5	Distinguish between capital and operational expenditure				
6	Review vendor performance				

7	Manage procurement contingencies			
8	Investigate alternative vendors or products to improve cost, quality and delivery ratios			
9	Understand 'value chain' concepts and the principles of 'just in time' procurement			
10	Prepare reports and returns for outside agencies			
11	Produce spreadsheets for the analysis of numerical information			
12	Present information in graphical, diagrammatic or tabular formats			
13	Contribute to cost management by 'value analysis' and cost reduction techniques			
14	Understand quality control methods, the principles of TQM and quality circles			
15	Contribute to the planning and allocation of resources			
16	Prepare forecasts of income and expenditure			
17	Produce draft budget proposals			
18	Use models to assess the sensitivity of elements in the cash budget			
19	Monitor the performance of responsibility centres against budget			
20	Operate a cash management and credit control system			
21	Evaluate current and proposed activities, using methods such as pay-back and DCF			
22	Understand the function, form and method of preparation of financial statements			
23	Be aware of the principles of 'GAAP'			
24	Draft public sector financial statements			
25	Prepare, analyse and interpret financial reports and statements			
26	Calculate and interpret accounting ratios			
27	Appreciate the limitations of accounting data as a basis for management action			
28	Use techniques such as time series and index numbers to interpret accounting data			
29	Appreciate the uses and limitations of published statistics			
30	Generate and interpret performance indicators			
31	Advise on and evaluate cost classification, behaviour and allocation methods			
32	Analyse usage and price variances			
33	Establish procedures for standard costing systems			
34	Interpret cost data, including the use of overhead rates			
35	Use marginal costing in formulating pricing policies			
36	Appreciate 'activity-based costing' and the use of cost drivers			
37	Manage accounting information systems			
38	Advise on the application of planning and control processes in budgeting and costing			
39	Explain and evaluate strategic financial management issues			
40	Determine and explain risk assessment techniques			
41	Determine and explain performance measurement strategies and techniques			
42	Advise on working capital policy and the management of debtors and creditors			
43	Contribute to the planning of an audit assignment			

42	Understand control principles, such as separation of functions, etc.			
43	Record and evaluate systems using symbols, flowcharts, ICQs, checklists, etc			
44	Use audit testing techniques, such as vouching, reperformance, confirmation, etc			
45	Use sampling techniques in auditing, such as interval or stratified sampling			
46	Use auditing techniques in an IT environment			
47	Understand the responsibilities, functions and qualities of the Auditor-General			
48	Understand the role and responsibilities of the internal audit function			
49	Establish a framework for the evaluation of internal control			
50	Understand the procedures for obtaining audit evidence			
51	Understand the process of reporting audit findings			
52	Participate in the implementation of information systems			
53	Establish appropriate controls in a computerised accounting environment			
54	Participate in the management and maintenance of information systems			
	<i>Use the space below to add any other competences you believe are relevant</i>			

Section D: ‘Underlying knowledge’

Competence is partly based on a person’s ‘underlying knowledge’, and the table below lists a number of areas of knowledge relevant to government finance. Please put a tick in the appropriate column:-

?? Use column 1 if you have acquired your knowledge through a formal educational process, such as attending a course;

?? Use column 2 if you have limited knowledge, informally obtained for example, by reading an article;

?? Use column 3 if you have no knowledge of a particular area.

		1	2	3
A	National government structures			
B	Provincial government structures			
C	Government decision-making processes			

D	Programme-setting processes			
E	Relevant (financial) sections of the Constitution (e.g. S 216)			
F	Public Finance Management Act			
G	Treasury Regulations to the Public Finance Management Act			
H	Reforms in budgeting and budgetary systems			
I	Medium-term Expenditure Framework (MTEF)			
J	Public sector accountability mechanisms and processes			
K	Procurement, including statutory tender requirements			
L	Project management and project management systems			
M	Salary and relevant personnel salary systems			
N	Management Information System (MIS) and formal reporting systems			
O	Trading accounts for public entities			
P	Knowledge of applicable financial systems e.g. FMS, BAS			
Q	Generally Accepted (Recognised) Accounting Practice (GAAP/GRAP)			
R	Principles of government economic policy			
S	Tools of monetary policy (e.g. interest rates)			
T	Tools of fiscal policy (e.g. tax incidence)			

Section E: Previous training courses you have attended

<p>No doubt you have attended training courses to help you in your job. Please give details of dates, duration and the provider of the training you have attended</p>	
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Section F: The future

<p>How do you think your role may change over the next two years?</p>	
<p>How would you like to see your career progressing over the next three to five years?</p>	
<p>What topics or subject areas for training programmes do you think would provide most assistance for your career progression?</p>	

assistance for your career progression?	
What topics or subject areas for training programmes would provide the most immediate benefit to you?	
Do you find learning in English –	(Tick the answer most appropriate for you)
	Impossible?
	Very difficult?
	Difficult but acceptable?
	No problem?

Any other comment you wish to make?

Thank you!