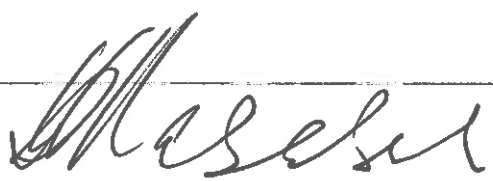




KWAZULU NATAL PROVINCIAL TREASURY

TRAINEE ACCOUNTANT PROGRAMME POLICY

Signed:	 <hr/> MR LS MAGAGULA
Designation:	HEAD OF DEPARTMENT
Date:	24/01/2017

INDEX

1.	Introduction	4
2.	Objectives	4
3.	Authority	5
4.	Scope of Application	5
5.	Definition of Terms	5-8
6.	Approved Training Organisation	8
7.	Steering Committee	8
8.	Minimum Requirements of Trainees	8
9.	Number of Trainees	8-9
10.	Recruitment and Selection of Trainees	9
11.	Appointments	9
12.	Secondment Partners	9-10
13.	Remuneration	10
14.	Working Hours	10
15.	Supervision	11
16.	Leave	11
17.	Special Study Leave	11
18.	Study and Other Costs	12-13
19.	Conduct of Trainee	13
20.	Dress Code	13
21.	Training Contract	13
22.	Period of Agreement	13-14

23.	Assessments.....	14-15
24.	Rotation	15
25.	Acknowledgment and Undertaking by the Trainee.....	15
26.	Roles and Responsibilities	15-18
27.	Suspension or Termination of SAICA Contract and Employment Agreement	18-19
28.	Work Back Period	19
29.	Ownership	19
30.	Communication	20
31.	Monitoring and Evaluation	20

ANNEXURES

Trainee Agreement	A
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1. INTRODUCTION

1.1 The Trainee Accountant Programme is designed to deliver entry level Chartered Accountants who are equipped through broader skills acquisition as it comprises of both professional and technical skills. The training programme encompasses a basic set of skills derived from the SAICA competency framework, which documents the complete set of knowledge and skills required by Chartered Accountants in South Africa.

2. OBJECTIVES

2.1 The objectives of the policy are:

- 2.1.1 To provide a framework to manage workplace training to trainees in line with SAICA requirements;
- 2.1.2 To promote equity by building an inclusive Public Service and widening opportunities whilst encouraging effective collaboration amongst people from diverse backgrounds;
- 2.1.3 To produce skilled, competent, dedicated, productive Chartered Accountants and potential employees;
- 2.1.4 To train and develop trainees as CA's within the Public Sector to meet the requirements of KZN Provincial Treasury;
- 2.1.5 To give students practical exposure with a view of enhancing their employability without creating any expectations of employment within the Department;
- 2.1.6 Addressing low level of practical work experience, discipline needs and realities of the Public Service workplace among youth;
- 2.1.7 To build capacity in areas of scarce and critical skills.

3. AUTHORITY

- 3.1 The training officer must comply with his/ her duties in respect of all applicable legislation, including:
 - 3.1.1. Basic Conditions of Employment Act (Act 75 of 1997)
 - 3.1.2 Skills Development Act (Act 97 of 1998)
 - 3.1.3 National Skills Development Strategy for South Africa.
 - 3.1.4 Public Service Act (Act 103 of 1994 as amended).
 - 3.1.5 **Public Service Regulations, 2016.**
 - 3.1.6 Employment Equity (Act 55 of 1998)
 - 3.1.7 Labour Relations Act (Act 66 of 1995)
 - 3.1.8 Public Finance Management Act (Act 1 of 1999)
 - 3.1.9 Occupational Health and Safety Act (Act 85 of 1993)
 - 3.1.10 Compensation of Occupational Injuries and Diseases Act (Act 30 of 1993)
- 3.2 The training officer must comply with his/her duties in respect of the SAICA Training Regulations

4. SCOPE OF APPLICATION

- 4.1 The provision of this policy shall apply to students who have a Certificate in the Theory of Accounting (CTA) from recognized academic institutions in KwaZulu Natal who, as part of their curriculum, are required to serve articles in order to obtain a Chartered Accountant qualification.

5. DEFINITION OF TERMS

“ANA” Assessment Needs Analysis

“APC” Assessment of Professional Competence

“ATO”	Approved Training Organisation as accredited by SAICA
“CA(SA)”	a Chartered Accountant (South Africa) who is registered as such with SAICA
“TAP”	KZN Treasury’s Trainee Accountant Programme as regulated by SAICA for prospective Chartered Accountants
“Department”	in terms of this policy refers to KwaZulu-Natal Provincial Treasury
Designated group”	refers to historically disadvantaged individuals
“Employer”	refers to the Department of KZN Provincial Treasury
“Employee”	refers to anyone employed in the KZN Povincial Treasury either on a permanent, fixed-term agreement, part time or occasional basis, in terms of the Public Service Act, 1994.
“ITC”	Initial Test of Competence
“POE”	refers to the Portfolio of Evidence file that should be collated by the trainee during the training period.
“PSR”	Professional Skills Review

“Prescribed period”	articles period as prescribed by SAICA
“Programme manager”	a person appointed to manage the TAP within the Department
“SAICA”	South African Institute of Chartered Accountants
“Secondment”	temporary transfer or outsourcing of a trainee to another work environment as prescribed by SAICA
“Service Provider”	refers to a service provider appointed to assist in terms of the SAICA programme
“Technical Competency”	means the required Technical TAP outcomes and competency levels as prescribed by SAICA.
“Trainee”	means a person recruited to the TAP, who enters into the SAICA training contract and intends to become a Chartered Accountant.
“Training Officer”	a person who is a member of SAICA and who is responsible for performing the functions and duties ascribed to a training officer in terms of SAICA regulations
“TSR”	Technical Skills Review
“Qualification”	means the formal recognition of the achievements of the required number and range of credits and such other requirements that are specific to the National Qualifications framework.

“Work back period” means a period of two (2) years directly after completion of the prescribed period

6. APPROVED TRAINING ORGANISATION

- 6.1 The Department will be an approved training organization with SAICA and will maintain the accreditation status to implement the TAP at all times.

7. STEERING COMMITTEE

- 7.1 A steering committee consisting of the Programme Manager, Training Officer, Deputy Training Officer, Chartered Accountants and Human Resource representatives shall oversee the governance of the TAP.
- 7.2 The Steering Committee shall ensure that the TAP creates a fair and transparent environment for the trainees.
- 7.3 The steering committee shall adhere to the approved Terms of Reference (TOR) as approved by the Programme Manager.

8. MINIMUM REQUIREMENTS OF TRAINEES

- 8.1 Only external candidates shall be considered for appointment.
- 8.2 Focus should be on recruiting candidates from accredited SAICA tertiary institutions, including Thuthuka Bursary Fund students.
- 8.3 The minimum academic requirement shall be a Certificate in the Theory of Accounting (CTA), which allows the candidate to write the first part of the SAICA Initial Test of Competence (ITC).

9. NUMBER OF TAP TRAINEES

- 9.1 The intake by the TAP shall be based on the training capacity, a needs assessment and availability of funds.

- 9.2 The total number of trainees shall not exceed the total number provided for in Provincial Treasury's accreditation status as approved by SAICA.

10. RECRUITMENT AND SELECTION OF TRAINEES

- 10.1 The graduate recruitment shall be done by means of one or a combination of the following:

10.1.1 A list sourced from Thuthuka Bursary Fund as per the signed agreement with SAICA.

10.1.2 Advertisement in national and local newspapers

10.1.3 Historically Disadvantaged Individuals from SAICA accredited institutions where no candidates are available in terms of paragraphs 10.1.1 and 10.1.2 to meet the required intake in terms of paragraph 9.1

11. APPOINTMENTS

- 11.1 All trainees shall be appointed to the KZN Treasury in terms of the Public Service Act, 1994 as amended, the Labour Relations Act, 1995 and the Basic Conditions of Employments Act 1997 for the prescribed period.

12. SECONDMENT PARTNERS

- 12.1 Secondment Partners shall be identified for the secondment of trainees by the Training Officer.
- 12.2 A memorandum of understanding (MOU) shall be signed between the Department and the Secondment Partners.
- 12.3 The trainee must remain an employee of the training office and the original training contract must remain in force.
- 12.4 The training officer must remain responsible for the trainees, regardless of whether or not the trainee reports to the training officer during the period of

the secondment, and the training officer remains responsible to ensure that the trainee is assessed as prescribed by SAICA.

13. REMUNERATION

- 13.1 Trainees with CTA shall be appointed in accordance with the DPSA salary structure, at salary level 8 notch 1 and this aims at benchmarking trainees' salaries with other training organisations.
- 13.2 The annual cost of living adjustment for the Public Sector shall also be applicable to the trainees.
- 13.3 Trainees who have successfully completed the Initial Test of Competence (ITC) will progress to salary level 9, notch 1.
- 13.4 Trainees who have successfully completed the Assessment of Professional Competence (APC) will progress to salary level 10, notch 1
- 13.4 Where the trainee does not obtain the minimum prescribed performance level, s/he shall not progress to the next notch for the following year.
- 13.5 During the work back period, the trainee's salary shall progress to salary level 11, notch 1.

14. WORKING HOURS

- 14.1 Trainees must adhere to the department's normal working hours unless work assignments are performed outside the department.
- 14.2 Trainees will be required to work overtime when necessary; however this must first be approved by the line manager.
- 14.3 Any overtime worked will be in terms of the relevant Treasury policy.

15. SUPERVISION

- 15.1 The trainees will function under a designated supervisor and will carry out all duties as directed by the said supervisor. The supervisor will monitor the performance, behavior and progress of the trainee and report thereon.

16. LEAVE

- 16.1 Trainees shall adhere to the Provincial Treasury's leave policy during the prescribed period except for the study leave days which are detailed in paragraph 17 of this policy.

17. SPECIAL STUDY LEAVE

- 17.1 The TAP trainees will, during the prescribed period, be entitled to study leave as follows:
- 17.1.1 Fifteen (15) days for preparation and on the day of writing the examination for the first sittings of the INITIAL TEST OF COMPETENCE (ICT) and ASSESSMENT OF PROFESSIONAL COMPETENCE (APC).
 - 17.1.2 Ten (10) days for preparation and on the day of writing the examination for the first repeat sittings of the INITIAL TEST OF COMPETENCE (ICT) and ASSESSMENT OF PROFESSIONAL COMPETENCE (APC).
 - 17.1.3 The trainee may apply for additional leave relating to the qualification examination. The leave may be granted from the trainee's annual leave provided it does not interfere with the trainee's training, secondment and/or rotation.
 - 17.1.4 From the second re-write, the trainee shall have to utilize their annual leave or unpaid leave.

18. STUDY AND OTHER COSTS

- 18.1** The study costs for both ITC and APC shall be borne by the Provincial Treasury only for the first attempt during the prescribed period per exam. The study costs shall consist of:
- 18.1.1** Board courses offered by SAICA accredited tertiary institutions and payments to approved academic support programmes;
 - 18.1.2** Qualifying examination fees during the prescribed period;
 - 18.1.3** Books and other study related material, which are specific to the Chartered Accountant qualification and approved by the Training Officer.
- 18.2** In addition to costs in paragraph 17.1, Provincial Treasury shall also bear the following costs to SAICA and other professional bodies for the trainee during the prescribed period:
- 18.2.1** Registration fees payable;
 - 18.2.2** Annual, remission, secondment and all other fees payable to SAICA for a TAP trainee.
- 18.3** Subsistence and travelling allowances, accommodation costs and air fares for when rotating to other sites other than the primary site, and when attending to all prescribed and approved programmes by the Training Officer, supervisor and line manager; and
- 18.4** Costs of computer, workstation, stationery, access to accounting, auditing and other systems used at the primary site; in terms of the relevant Treasury policy.
- 18.5** The trainee shall be liable to re-imburse all study costs incurred by the Provincial Treasury as in paragraphs 17.1 and 17.2 respectively if the termination of the employment agreement is earlier than the contract period per the employment agreement. Study costs incurred shall be payable together with interest at a rate as fixed from time to time for governmental department debts by the Minister of Finance.
- 18.6** During the secondment period, Provincial Treasury/primary site shall reimburse for travelling costs incurred for travelling between the secondment

partner offices and its client(s) at a rate applicable to all the Provincial Treasury employees per kilometer. Provincial Treasury shall not re-imburse the travelling costs incurred by the trainee for travelling from/to place of residence to/from the secondment partner offices.

19. CONDUCT OF TRAINEES

- 19.1 Trainees must adhere to the Public Service Code of Conduct and sign the training contract.
- 19.2 Trainee contracts maybe terminated due to non-compliance with departmental rules and policies and for any form of insubordination.

20. DRESS CODE

- 20.1 Trainees must adhere to the departmental Dress Code Policy.

21. TRAINING CONTRACT

- 21.1 The Department and the trainee will enter into an agreement for the duration of the TAP to achieve the outcomes set by SAICA. The terms and conditions of the Trainee Agreement are contained on the form attached as **Annexure A**. This agreement will serve as a framework to which the Department may effect amendments for purposes of customising it.

22. PERIOD OF AGREEMENT

- 22.1 Trainees shall be within the Department for a period stipulated in the trainee agreement. A Trainee Agreement may not be terminated before the expiry of the period of duration specified in the agreement unless—
 - 22.1.1 the trainee meets the requirements for the successful completion of the TAP;

- 22.2 the trainee is fairly dismissed for a reason related to the trainee's conduct or capacity as an employee.
- 22.3 If the trainee does not achieve the required learning outcomes within the period agreed, the Treasury will extend the contract as per Section 23 of SAICA Training Regulation.

23. ASSESSMENTS

- 23.1 Trainees shall be assessed every two months for TSR and PSR and every 6 months for ANA in terms of SAICA technical and professional skills requirements unless otherwise directed by the steering committee.
- 23.2 The following (not limited) are the responsibilities of the trainee with regards to the assessment:
- 23.2.1 POE for the assessment every six months;
 - 23.2.2 Maintains assessment templates and time-sheets;
 - 23.2.3 Performs self-assessment;
 - 23.2.4 Meets with Reviewers/Supervisors and ensures sign-off on levels and hours;
 - 23.2.5 Completes trainee assessment checklists;
 - 23.2.6 Files Assessment Templates in POE file;
 - 23.2.7 Ensures that permanent POE files are all handed over for the purpose of final assessments to be signed off by the Training Officer;
 - 23.2.8 Return back the POE file to the training office at the end of the SAICA training contract;
 - 23.2.9 Ensures that s/he is assessed on all technical and professional skills exposed to during each period of assessment; and
 - 23.2.10 Adheres to the terms of the SAICA training contract, the employment agreement and departmental policies and procedures at all times.
- 23.3 The objective of the assessments is to ensure that trainees are meeting their training requirements i.e. fulfilling the required competencies and achieving

the minimum hours of core experience (3600 hours) and completion of the training contract period as per Section 22 above.

24. ROTATION

- 24.1 Each trainee shall have a Rotation Schedule which they are obliged to abide by. The schedule shall be revised and adjusted based on the developmental needs and any other circumstances arising during the prescribed period.
- 24.2 The rotation schedule shall include Induction, compulsory training courses, rotation to different units and rotation to secondment partners.
- 24.3 When the TAP trainee rotates to a division within Provincial Treasury or Secondment Partner, s/he shall report to the supervisor/line manager in that division.

25. ACKNOWLEDGEMENT, UNDERTAKING BY THE TRAINEE

- 25.1 At the end of the training period the trainee must have no expectation of being appointed to a permanent post within the Department;
- 25.2 In the event of any post being vacated, created or advertised, the trainee must apply for such post in the prescribed manner and compete for such post together with any other applicants who have applied for the post.

26. ROLES AND RESPONSIBILITIES

26.1 Human Resource Development (HRD) is to:

- a) Facilitate recruitment and selection process
- b) Identify suitable mentors and the placement of trainees in correct fields;
- c) Ensure that training contracts are in place and signed and ensure that contracts are kept for record purposes;
- d) Obtain necessary approvals for the programme;

- e) Ensure trainees are inducted and trained accordingly; and
- f) Ensure that training is planned and provided according to the needs of trainee, and the department as a whole.
- g) Monitor progress on a quarterly basis.

26.2 Supervisor/mentor

- a) Guide the trainees through the process;
- b) Understand the responsibility towards developing the prescribed competencies of the trainees;
- c) Help the trainee understand his/her job responsibilities;
- d) Establish a non-threatening relationship with the trainee;
- e) Advise the trainee regarding the programme content and process;
- f) Support the trainee through the learning process;
- g) Monitor the trainees performance and progress;
- h) Coach the trainee to continuously improve work performance and encourage ongoing self-assessment;
- i) Provide constructive and ongoing feedback; and
- j) Engage in task team meetings for the purpose of monitoring the programme, identifying challenges and providing recommendations for improvement.

26.3 Trainee

- a) Perform self-assessments;
- b) Maintain assessment templates;
- c) Submit a POE for the assessment period every two months for TSR and PSR and every 6 months for ANA;
- d) Meet with reviewers/supervisors and ensure sign-off on levels and hours;
- e) Complete trainee assessment checklists;
- f) File Assessment Templates in POE file;

- g) Ensure that permanent POE files are all handed over to the Supervisor for final assessment purposes and to be signed off by the Training Officer;
- h) Return back the POE file to the training office at the end of the SAICA training contract;
- i) Ensure that s/he is assessed on all technical and professional skills;
- j) Adheres to the terms of the SAICA training contract and employment agreement at all times;
- k) Remain in service of the Employer for the prescribed period whilst pursuing his/her training and or studies;
- l) Pursue his/her training and / or studies towards qualification in the profession of a Chartered Accountant at the Employer's offices for the prescribed period;
- m) Sit for the required qualification examination sessions at the intervals and times set by SAICA;
- n) Satisfy, within the prescribed period, all the rules and regulations as determined by SAICA that leads to qualification and certification as a Chartered Accountant;
- o) Adhere to the codes of professional conduct, disciplinary rules, laws and regulations that apply to the profession of Chartered Accountants and also the Employer; and
- p) Achieve and maintain the performance level agreed to in terms of the employment agreement.

26.4 The Department

- a) Afford the trainee every reasonable opportunity to obtain sufficient exposure as a trainee to the range of core experiences, as defined by SAICA, to enable the trainee to effectively obtain and apply knowledge in a variety of relevant situations;
- b) Properly instruct the trainee on the standards of professionalism and ethics;
- c) Provide adequate supervision to the trainee; and
- d) Conduct on-the-job assessments of the trainee's performance.

26.5 Senior Management:

- a) Although a registered training officer is required to carry out the duties, ascribed by the SAICA Regulations, he/she is not solely responsible for the training of trainee accountants employed at the training office;
- b) The training of trainee accountants employed at the training office is the joint responsibility of the entire management of the designated business units in which Trainees will be assigned during the employment contract;
- c) Senior Managers must-
 - notify the Training Officer of imminent change in the circumstances that could affect the training of trainee accountants in an accredited training officer
 - appoint and register a replacement training officer on the prescribed form when and if the need arises.

27. SUSPENSION OR TERMINATION OF SAICA CONTRACT AND EMPLOYMENT AGREEMENT

27.1 The permissible grounds for the suspension of a training contract will be maternity leave for a period in accordance with labour legislation (refer to S21.2.3 of the SAICA Training Regulations).

27.2 The Department reserves the right to terminate the trainee's training contract with SAICA on any of the following grounds:

27.1.1 Where the trainee resigns from the Department during the prescribed period;

27.1.2 Fails to return to the training office after a period of approved suspension of the training contract;

27.1.3 Is absent from the training office in spite of SAICA's decision not to grant an application for the suspension of the training contract;

27.1.4 Has absconded;

27.1.5 Has been dismissed;

27.1.6 Has been incapacitated; or

27.1.7 Disciplinary cancellation in terms of S22.10 of the SAICA Regulations.

27.3 Termination of the trainee's employment agreement shall be handled as per the Department's HR policies and procedures.

28. WORK BACK PERIOD

28.1 Provincial Treasury reserves the right to deploy the trainee to any Public Sector institution during the work back period.

29. OWNERSHIP

29.1 The Department is exclusive owner and holder of:

29.1.1 All patents, copyright(including computer programmes, data bases, and original material whether written or readable by machine and any other works eligible for copyright) designs, trademarks, and any intellectual property relating to the Department and or clients whether designed, developed and or created by the employee all of which is referred to as "Intellectual Property";

29.1.2 All intellectual property which may be developed or which may be in the process of development for the use of or by the Department.

29.2 The Trainee will have no rights in and to such intellectual property irrespective of whether such intellectual property may be developed or be in the process of being developed by the Trainee in pursuance of his duties and functions in terms of the employment contract. The rights into such intellectual property will vest with the Department and be retained by the employer without any payment or consideration to the Trainee.

29. COMMUNICATION

The Directorate: Human Resources is responsible for communicating this policy to all employees within the department.

31. MONITORING AND EVALUATION

The Directorate: Human Resources is responsible for the development of this Policy and ongoing monitoring thereof. Any inputs or amendments to this policy can be directed to the **Director: Human Resources**.