



THE
LEARNING
DEVELOPMENT
GROUP

Introduction

The FETC: Local Government Accounting, Level 4, is a competency based occupational qualification for accounts clerks and technicians working in local government. It progresses from the Certificate: Local Government Accounting at NQF Level 3 and introduces individuals to more complex accounting skills and tasks.

The programme is internationally designed against a global standard and quality assured by the South African Institute of Chartered Accountants (SAICA). It offers individuals opportunities for career progression in the public sector and in municipalities and it can also be used to articulate into general accounting qualifications.

With a focus on local government, the qualification is tailored for this sector.

Target Audience

The qualification is suitable for any individual working in or entering an accounts department in local government or a municipality.

Those holding the qualification can work in local government and other sectors of business in positions such as senior accounts clerk, credit controller, accounts officer, ledger supervisor and trainee accounting technician.

Entry Requirements

- Competency in Communication (English) at NQF Level 3.
- Competency in Mathematical Literacy at NQF Level 3.
- Computer Literacy at NQF Level 3.

Workplace Requirements

- Access to appropriate workplace environments.
- Active support by a mentor or supervisor.
- Access to a PC, software and the internet.

Finance & Accounting

FETC: Local Government Accounting

SAICA / AT(SA) Certification

SAQA ID: 73712

NQF Level: 4

Credits: 120

Course Delivery & Assessment

We use in-classroom, virtual classroom and blended interactive facilitated training sessions, group discussions, assignments, case studies and self study to embed skills.

You will need to:

- Demonstrate theoretical and practical understanding of programme content through assessment.
- Participate in and contribute to group discussions, practical work and activities.
- Be declared competent by allocated Assessors, Moderators and SETA Verifiers to obtain certification.

Upon successful completion of the qualification, delegates will be issued with a Statement of Achievement and an FETC: Local Government Accounting NQF Level 4, awarded by SAICA/AT(SA).

Learning Outcomes

By the end of the qualification, you will be able to:

- Process sales, receipts, purchases and payments.
- Process petty cash, reconcile accounts and prepare an initial trial balance.
- Present financial data for internal and external use.
- Operate a computerised accounting system.
- Maintain accurate records relating to capital acquisition and disposal.
- Collect and collate information for preparing final accounts.
- Record and analyse information relating to direct costs, revenues, allocation, apportionment and absorption of overhead costs.
- Prepare and evaluate estimates of costs and revenues.
- Monitor and control cash receipts and payments and manage cash balances.
- Assess risk of debtor accounts and monitor and control the collection of debts.
- Develop, maintain and apply ethics in employer and employee situations and in public practice.





info@ldgroup.co.za



+27 086 022 7337



www.ldgroup.co.za

Course Content

FETC: Local Government Accounting
Accreditation Body: FASSET and SAICA
Membership: AT(SA)

SAQA ID: 73712 | Learning Programme ID: NA
NQF Level: 4 | Credits : 120

Module 1: Accounting Work Skills

- Element 31.1 Present financial data for internal and external use
- Element 31.2 Operate a computerised accounting system
- Element: 31.3 Perform effectively in the work place (This element is not included within this qualification but it is stated here to avoid confusion and maintain consistency with the original standards)

Module 2: Professional Ethics

Note: This is required only for direct entrants at this level (those starting straight in at LGAAC level 4), not for those who have completed LGAC level 3 (as this unit is also covered there).

- Element 32.1 Apply general principles and procedures for ethical compliance expected within the accounting sector
- Element 32.2 Develop, maintain and apply ethics in employer / employee situations
- Element 32.3 Develop, maintain and apply ethics in public practice (This element is not included within this qualification but it is stated here to avoid confusion and maintain consistency with the original standards)

Module 3: Maintaining Financial Records and Preparing Final Accounts

- Element 5.1 Maintaining records relating to capital acquisition and disposal
- Element 5.2 Collecting and collating information for the preparation of final accounts
- Element 5.3 Preparing the final accounts of municipalities

Module 4: Recording and Evaluating Costs and Revenues

- Element 6.1 Record and analyse information relating to direct costs and revenues
- Element 6.2 Record and analyse information relating to the allocation, apportionment and absorption of overhead costs
- Element 6.3 Prepare and evaluate estimates of costs and revenues

Module 5: Operating a Cash Management and Credit Control System

- Element 15.1 Monitor and control cash receipts and payments
- Element 15.2 Manage cash balances
- Element 15.3 Assess credit risk of debtor accounts
- Element 15.4 Monitor and control the collection of debts

Our Accredited Organisations



FACULTY
TRAINING
INSTITUTE



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SKILLS INSTITUTE



PROSERV
SOUTH AFRICA



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