



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

**CHARTERED ACCOUNTANTS ACADEMY IN THE PUBLIC
SECTOR (CAA) POLICY**

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ACRONYMS

The following acronyms are used in this policy:

SAICA	-	South African Institute of Chartered Accountants
AGSA	-	Auditor General South Africa
ANA	-	Assessment Needs Analysis
APC	-	Assessment of Professional Competence
ATO	-	Approved Training Officer
CAA	-	Chartered Accountants Academy
CA(SA)	-	Chartered Accountant (South Africa)
CTA	-	Certificate in Theory of Accounting
ITC	-	Initial Test of Competence
LRA	-	Labour Relations Act
LTS	-	Learner Tracking System
PAG	-	Provincial Accountant General
PoE	-	Portfolio of Evidence
PFMA	-	Public Finance Management Act
PSA	-	Public Service Act
PSR	-	Professional Skills Review
RA	-	Registered Auditor
RPL	-	Recognition of Prior Learning
TSR	-	Technical Skills Review
TBF	-	Thuthuka Bursary Fund
MOU	-	Memorandum of Understanding
LPT	-	Limpopo Provincial Treasury
MEC	-	Member of the Executive Council
HOD	-	Head of Department
ACDA	-	Annual Competencies Development Agreement

1. INTRODUCTION

Limpopo Provincial Treasury seeks to recruit and develop CTA or the equivalent post graduates to become Chartered Accountants (South Africa) in the various financial management disciplines within the Public Sector. It aims to build the requisite skills in Limpopo Provincial Treasury to enable provincial departments and institutions to access critical, scarce professional and technical financial skills that are necessary for efficient, effective and transparent financial management as required by sections 18 and 19 of the PFMA.

The CAA Program will provide Trainee Accountants with the opportunity to gain valuable hands-on work experience, dedicated training in financial management and all its disciplines, as well as broad exposure to a variety of Public Sector business operations and management functions.

2. PURPOSE AND OBJECTIVES OF THE POLICY

The CAA Policy is intended to administer and manage the placement and development of CAA Trainees in line with SAICA training regulations, PSA and LRA, and must be read in conjunction with other Limpopo Provincial Treasury human resources policies where applicable.

3. AUTHORITY OF THE POLICY

This policy is issued under the authority of the MEC as the Executive Authority and the Head of Department as the Accounting Officer for the Limpopo Provincial Treasury.

4. LEGISLATIVE FRAMEWORK

This policy framework is guided by the following prescripts:

NO	LEGISLATION
1	Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996).
2	Basic Conditions of Employment Act, 1997 (Act No.1 of 1997).
3	Labour Relations Act, 1995 (Act No. 66 of 1995)
4	Skills Development Act (Act 97 of 1998)
5	Employment Equity (Act 55 of 1998)
6	Occupational Health and Safety Act (Act 85 of 1993)
7	Compensation of Occupational Injuries and Diseases Act (Act 30 of 1993)
8	National Skills Development Strategy for South Africa
9	Public Service Regulation, 2016.
10	Public Finance Management Act, 1999 (Act No.1 of 1999)
11	Public Service Act, 1994 (Proclamation No. 103 of 1994)

5. SCOPE OF APPLICATION

The provisions of this policy shall apply to Limpopo Provincial Treasury (training office) and Trainee Accountants recruited to the CAA Program.

6. POLICY PRINCIPLES

6.1. Integrity (fair and honest dealing)

The training office shall create a suitable training environment, and train, assess, evaluate and support trainees in a manner that is fair, honest and transparent.

6.3. Public interest

Trainee Accountants shall act in the best interest of the public at all times.

6.3. Confidentiality

The Training Office and Trainee Accountants shall maintain confidentiality of any sensitive and/or unpublished information that comes to their knowledge as a result of the participation in and/or interactions with the other parties in the CAA Program.

6.4. Accountability

Limpopo Provincial Treasury will incur and/or pay on Trainee Accountants' behalf, the training contract fees. Trainee Accountants may also elect to participate in the CAA Study Bursary regarding the professional assessments, namely ITC, professional program and APC. Trainee Accountants will make use of every effort to participate in all training and learning sessions including pursuance of paid for studies to avoid the incurrence of fruitless and wasteful expenditure by the employer.

6.4. Professional and ethical conduct

Trainee Accountants shall act ethically and in accordance with SAICA Code of Professional Conduct and Employer's Code of Conduct where applicable.

7. DEFINITIONS

AGA (SA)	means an Associate General Accountant (South Africa) who is registered as such with SAICA;
ANA	means an Assessment Needs Analysis, and refers to a form used as part of the assessment process to record a trainee accountant's cumulative competence to date, analyze developmental needs, and guide the training and support plans to achieve the developmental needs during the next evaluation period;
APC	means the SAICA Assessment of Professional Competence set by the APC examinations committee as one of the prerequisites for registration as a CA(SA);
ATO	means an Approved Training Organization;

Board Examination	means first (ITC) and second (APC) SAICA examinations;
Bursary Obligation	means amounts owed to a previous sponsor by a CAA Trainee Accountant;
CAA	means the Chartered Accountants Academy which is the Public Sector training program regulated by SAICA for prospective CA(SA)'s;
CA(SA)	means a Chartered Accountant (South Africa) who is registered as such with SAICA;
CAA Trainee Accountant	means a graduate recruited to the CAA, who enters into the SAICA training contract and intends to become a CA(SA);
CTA	means a Certificate in Theory of Accounting;
CAA Steering Committee	means the Steering Committee as established under Clause 5.2 of this CAA Policy;
CAA Policy	means this CAA Policy and all annexures attached hereto;
CAA MOU	CAA Memorandum of Understanding
Designated Group	means historically disadvantaged individuals;
Divisional Head	means the Head of Corporate Governance within the Limpopo Provincial Treasury;
Employer during the Prescribed Period	means Limpopo Provincial Government in its Limpopo Provincial Treasury as established in terms of section 17 of the PFMA;
Employee	means anyone employed by Limpopo Provincial Treasury either on a permanent, fixed-term agreement, part-time or occasional basis, and who in terms of the PSA, falls within the scope of the Public Service Coordinating Bargaining Council, including those appointed in the Senior Management Service;
ITC	means SAICA's Initial Test of Competence, a qualifying examination set by the examinations committee of SAICA as one of the prerequisites for registration as a CA(SA);

LRA	means Labour Relations Act, 1997 (Act No.1 of 1997);
LTS	means a total competencies review and assessment tool to be used by Limpopo Provincial Treasury to conduct ANA, PSR and TSR through a subscription service to be concluded with the system provider;
PAG	means the Office of the Provincial Accountant-General;
PoE	means a Portfolio of Evidence file that shall be collated by the Training office and CAA Trainee Accountant during the Prescribed Period;
Prescribed Period	means the articles period as prescribed by SAICA;
Primary Site	means participating departments, municipalities and institutions under the common oversight and support of Limpopo Provincial Treasury;
Principal	means a municipal manager for local government or a Head or CEO and/or delegated CFO of the provincial department or institution;
Programme Manager	means a person appointed to manage the CAA program within Limpopo Provincial Treasury;
PFMA	means the Public Finance Management Act, 1999 (Act No.1 of 1999);
PSA	means the Public Service Act, 1994 (Proclamation No. 103 of 1994);
PSR	means Professional Skills Review, and refers to a form used as part of assessment process to document and review the competency demonstrated by CAA Trainee Accountants in the prescribed professional competencies;
Public Sector	means the National, Provincial and Local government including state owned entities;
RA	means a Registered Auditor and refers to an individual or firm registered as an auditor with the Independent Regulatory Board for Auditors;
RPL	means Recognition of Prior Learning and refers to a mechanism for the recognition of the achievement of one or more of the competencies prescribed by SAICA, however obtained. In terms of RPL a CAA Trainee Accountant needs not undergo any further learning intervention in respect of the relevant competency or competencies.

SAICA	means the South African Institute of Chartered Accountants;
Secondment	means the temporary placement of a CAA Trainee Accountant in another work environment outside Limpopo Provincial Treasury as prescribed by SAICA;
Service Provider	means a service provider appointed by Limpopo Provincial Treasury or Primary Site to provide identified training and/or perform assessments of the CAA Trainee Accountants;
Technical Competency	means the required technical CAA outcomes and competency levels as prescribed by SAICA;
Training Officer	means 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	means a Technical Skills Review, and refers to a form used as part of the assessment process to document and review the competence demonstrated by the trainee accountant in the relevant technical competencies prescribed by SAICA;
Thuthuka Bursary Fund	means a bursary fund administered by SAICA which aims to assist academically-talented African and Coloured students to pursue a BCom Accounting degree in order to become CA(SA).

8. INSTITUTIONAL ARRANGEMENTS AND STRUCTURES

The Limpopo Provincial Treasury CAA Policy will make use of the CAA Steering Committee and other institutional arrangements to oversee, strengthen and improve the administration of the program.

8.1 CAA STEERING COMMITTEE

- 8.1.1 CAA Steering Committee shall be constituted in order to oversee the proper running of the CAA program and shall comprise of the nominated representatives from Limpopo Provincial Treasury.
- 8.1.2 Where necessary, membership of CAA Steering Committee may also be extended to participating Primary Sites.
- 8.1.3 Members of the CAA Steering Committee shall be appointed in accordance with the approved CAA Steering Committee's Terms of Reference.
- 8.1.4 The CAA Steering Committee shall ensure that the CAA creates a fair and transparent environment for training of CAA Trainee Accountants.
- 8.1.5 The CAA Steering Committee shall adhere to the Terms of Reference (TOR) as approved by the Head of Limpopo Provincial Treasury.

8.2 CAA WORKING COMMITTEE

- 8.2.1 CAA Working Committee shall also be constituted in order to develop, improve and strengthen the training and rotation plans of trainees, and shall comprise of line managers, mentors and trainers within Limpopo Provincial Treasury.
- 8.2.2 Where necessary, membership of CAA Working Committee may also be extended to participating Primary Sites.
- 8.2.3 A representative of line managers, and/or mentors and/or trainers shall be invited to the CAA Steering Committee meetings in accordance with the approved CAA Steering Committee's Terms of Reference.
- 8.2.4 The CAA Working Committee shall ensure that the CAA is administered in accordance with the approved training and rotation plans, and make recommendations to improve identified challenges with the CAA program.

9. ROLES, RESPONSIBILITIES AND POWERS

9.1 MEC

The Executive Authority (MEC) approves the policy.

9.2 HOD

The Accounting Officer (Head of Department) sponsors the program and recommends changes and improvements to identified challenges for approval by the Executive Authority (MEC) when necessary.

9.3 EXECUTIVE MANAGEMENT COMMITTEE (EXCOM)

The entire management of the training office is responsible for the training of Trainee Accountants employed at the training office, and must notify SAICA of an imminent change in circumstances that could affect the training of Trainee Accountants, and nominate and register a replacement training officer as and when the need arises.

9.4 TRAINING OFFICER

Training officer accepts on behalf of LPT the responsibility for the training that CAA trainees receive at LPT and/or primary sites. The Training Officer must enjoy the full support of top management of the training office and there must accordingly be a direct reporting line between the training officer and the HOD.

The Training Officer is responsible for the Trainees' development and will be the key contact between SAICA and the training office. Training officer as a moderator will also play a

moderating role to ensure consistency, credibility and quality of assessment processes for the CAA program.

9.5 PROGRAM MANAGER

The Program Manager will be responsible for trainees' job rotation planning and coordination of professional skills training courses, study bursary, leave and other employment related matters.

9.6 TRAINERS

Trainees will always work under the direction of the trainer with the required technical competence. Trainers will expose trainees to appropriate functions that will provide them with skills and/or competencies required in terms of the Generic Training Plan and provide direct review of trainees' competence to perform the tasks entailed in the Generic Training Plan.

9.7 EVALUATORS

Trainees will be assigned a mentor/evaluator who is preferably a qualified CA(SA) in Limpopo Public Sector or has served Chartered Accountant articles, to supervise the work of the trainees, advise, guide, and support the trainees with the applicable contents and processes that affect the fulfilment of the assigned job responsibilities, assist the trainees with collection of evidence for their portfolio of evidence and completion of SAICA assessments instruments.

They will coach and challenge trainees to find solutions to own employment challenges and continuously improve work and study performance. Evaluators will also conduct summative performance reviews and give an overall rating of the trainees' performance over a 6-month period evaluate and further mediate ratings dispute between the trainers and the trainees. Where required, the Training Office shall engage the services of SAICA accredited evaluators to perform conduct evaluation and/or 6-monthly assessments.

9.9 ASSESSOR

The 6- monthly summative performance rating will further be assessed and signed off by a registered assessor before is submitted to SAICA for verification. Where required, the Training Office shall engage the services of other external SAICA accredited assessors to conduct the assessments and/or resolve the internal assessment related disputes that may arise during the training period.

9.10 TRAINEES

Trainee Accountants will make use of every effort to participate in all training and learning sessions including pursuance of studies and timeous completion of the SAICA assessments instruments. They will take accountability for their own professional development.

9.11 TRAINING OFFICE

9.11.1 Training Office shall ensure:

9.11.2 that the trainees are furnished with the relevant and available information, as well as access to work space and necessary equipment to perform the duties and receive the experience in terms of the Generic Training Plan;

9.11.3 make every effort to ensure that the work assigned to the trainees is, insofar as practicably possible, intellectually challenging and shall seek to draw on the trainee's educational, technical and vocational skills to the fullest;

9.11.4 release the trainees during working hours for the off-the job training and education;

9.11.5 monitor and assess performance of the employee on a regular basis in accordance with SAICA Training Regulations, and

9.11.6 remunerate the trainees in accordance in terms of the CAA Program Policy.

9.12 STRATEGIC OPERATIONS & POLICY COORDINATION UNIT

The Strategic Operations Unit within Limpopo Provincial Treasury is responsible for monitoring the planned outputs, outcomes and impact of the CAA program as outlined in the Annual Performance Plan.

10 POLICY PROVISIONS

10.1 POLICY STATEMENT

The policy shall be used as a guideline for managing and administering CAA activities pertaining to recruitment, on- the- job training, leave and other forms of support to be offered to trainees to enable them to become top class CA(SA)'s in the Public Sector.

10.2 APPROVED TRAINING ORGANIZATION

10.2.1 Limpopo Provincial Treasury is an ATO, and Primary Sites do not need to apply for accreditation status with SAICA. The roles and responsibilities between Limpopo Provincial Treasury and Primary sites shall be managed in accordance with the signed CAA MOU.

10.2.2 Primary Sites shall be subject to continuous quality assurance reviews conducted by Limpopo Provincial Treasury in order to ensure that the accreditation status is not compromised. In the event that a Primary Site no longer complies with the agreed training model, Limpopo Provincial Treasury shall withdraw the trainees and allocate them to other complying Primary Sites.

10.2.3 Limpopo Provincial Treasury shall maintain the accreditation status to implement the CAA program at all times. Limpopo Provincial Treasury and all Primary Sites shall apply

the agreed training model based on the resource audit results and the need in the Public Sector.

10.2.4 Training office must implement a contingency plan to recruit and retain potential Training Officers as part of the normal recruitment and posts filling process, and enter into Trainee Accountant/s transfer arrangements with other similar training offices, i.e. National Treasury.

10.2.5 Limpopo Provincial Treasury's Executive Management Committee must notify SAICA of an imminent change in circumstances that could affect the training of Trainee Accountants, and appoint and register a replacement training officer when and if the need arises.

10.3 MINIMUM REQUIREMENTS OF CAA TRAINEE ACCOUNTANTS

10.3.1 The applicants must be in possession of a not older than 2 years SAICA Accredited Certificate in Theory of Accounting (CTA) or the equivalent post graduate qualification which allows the applicant to write SAICA's Initial Test of Competence, and willing to serve articles to obtain a Chartered Accountant (South Africa) qualification,

10.3.2 Both internal and external candidates who meet the minimum requirements as stipulated in paragraph 10.3.1 above, shall be considered for appointment as CAA Trainee Accountants.

10.4 TRAINING DURING THE PRESCRIBED PERIOD

10.4.1 The prescribed period for the training contract will be three (3) years.

10.4.2 Trainees who do not meet the CA(SA) registration requirements within the Prescribed Period, may be afforded not more than one (1) additional year to meet the outstanding

requirements while in the employ of the Training Office subject to approval by the Head of the Department and/or Member of the Executive Council.

10.5 NUMBER OF CAA TRAINEE ACCOUNTANTS

10.5.1 The intake by the CAA shall be based on the training capacity, a needs assessment and availability of funds, and shall not exceed the number approved by both Limpopo Provincial Treasury and SAICA.

10.5.2 The number of CAA Trainee Accountants to be recruited for each Primary Site shall be determined and approved by Limpopo Provincial Treasury.

10.5.3 The total number of CAA Trainee Accountants for Limpopo Provincial Treasury and all Primary Sites shall not exceed the total number provided for in terms of Limpopo Provincial Treasury's accreditation status as approved by SAICA at any point in time.

10.6 RECRUITMENT AND SELECTION OF TRAINEES

10.6.1 Focus shall be on recruiting candidates from SAICA accredited tertiary institutions whose list is provided by SAICA or sourced from Thuthuka Education Bursary Fund.

10.6.2 The Training Office will participate in the Thuthuka Education Bursary Fund to build a pool of potential trainees to ensure continuity of the CAA Program.

10.6.3 A targeted recruitment drive shall also be undertaken to promote the CAA at selected SAICA accredited tertiary institutions.

10.6.4 Employee Utilisation and Human Resources Management of Limpopo Provincial Treasury shall be responsible for the recruitment drive as part of the overall graduate development programme.

10.6.5 The recruitment and selection process of the Limpopo Provincial Treasury as prescribed in the Recruitment and Selection Policy shall be followed, however the following exceptions will apply:

10.6.5.1 As Candidates are normally recruited and confirmed in December to start early in the new year, the appointment of the CAA Trainees to the CAA Program will be conditional to pre-employment screening in terms of Public Service Act and successful registration of training contract with SAICA.

10.6.5.2 Given the scarcity of the CTA or the equivalent post graduate holders, the short listing minimum requirement of at least three (3) candidates for one (1) position shall not apply where the number of applicants doesn't make it possible;

10.6.5.3 The minimum entry requirements will be verified by either of the following:

10.6.5.3.1 Confirmation of the CTA or equivalent post graduate qualification in case where it has already been issued to the candidate, or

10.6.5.3.2 Confirmation of the CTA or equivalent post graduate qualification' Statements of Results and/or Academic Record, and

10.6.5.3.3 Confirmation of the candidate registration to sit for SAICA's Initial Test of Competence or confirmation of the candidate' successful completion of SAICA's Initial Test of Competence;

10.6.6 Where considered necessary, members of Primary Sites may also form part of the interview panel in the selection process for CAA Trainee Accountants.

10.6.7 The shortlisting criteria and selection process shall be based on merit with preference given to those applicants with links to Limpopo Province, and whose CTA or the equivalent post graduate qualification was funded by the Limpopo Provincial Government and/or Limpopo Provincial Treasury through the Thuthuka Bursary Fund including qualifying Limpopo Public Service's permanent staff.

10.6.8 Where possible, the selection process shall strive to achieve a balance in gender, race and university representation including candidates with disability in line with the Limpopo Province's Active Employees Population.

10.7 APPOINTMENTS

10.7.1 All CAA Trainee Accountants shall be appointed as SAICA Trainees in Limpopo Provincial Treasury in terms of the Training Contract entered between the Trainees and Training Office, and registered with SAICA for the Prescribed Period.

10.7.2 CAA Trainee Accountants from outside Limpopo Public Service shall be appointed to the Chartered Accountants Academy Program as additional to the staff establishment.

10.7.3 CAA Trainee Accountants from Limpopo Public Service permanent staff shall be appointed to the Chartered Accountants Academy Program as part of the employee development plan.

10.7.4 Appointment of qualifying Limpopo Public Service's permanent staff to the Chartered Accountants Academy Program as part of the employee development plan, will be subject to the written approval from Chief Executive Officer/ Head of Department and/or Member of the Executive Council indicating the release into the programme for a maximum duration of up to 3 years.

10.7.5 CAA Trainee Accountants may be placed at a Primary Site or Secondment Partner for an agreed period to develop a particular competency.

10.7.6 CAA Trainee Accountants at Limpopo Provincial Treasury shall report to the Programme Manager, the supervisor or/and line manager where they are rotated.

10.7.7 CAA Trainee Accountants at participating Primary Sites shall report to the delegated liaison officer, line manager and/or supervisor where they are rotated.

10.8 ALLOCATION OF CAA TRAINEE ACCOUNTANTS TO PRIMARY SITES

10.8.1 Limpopo Provincial Treasury may in consultation with the participating Primary Sites, place CAA Trainee Accountants at Primary Sites or Secondment Partners for an agreed period to develop a particular competency (i.e. taxation).

10.8.2 The number of CAA Trainee Accountants to be placed each year at Primary Sites shall be determined based on scope and the extent of the training derivable from the assignment and the competencies to be fulfilled during the next assessment.

10.9 SECONDMENT PARTNERS

10.9.1 Secondment partners shall be identified for the secondment of CAA Trainee Accountants by the Programme Manager, Training Officer and programme coordinators at Primary Sites. Secondment periods shall be aligned to SAICA requirements.

10.9.2 An MOU shall be signed between Limpopo Provincial Treasury and the Secondment Partners.

10.10 ANNUAL COMPETENCIES DEVELOPMENT AGREEMENT (ACDA)

10.10.1 CAA Trainee Accountants' performance shall not be managed in terms of the Department of Public Service Administration's performance management development system framework during the Prescribed Period.

10.10.2 CAA Trainee Accountants shall enter into an annual competencies development agreement with Limpopo Provincial Treasury as prescribed.

10.10.3 The following shall be assessed against agreed key competencies areas relating to:

- 10.10.3.1 Technical competence as per SAICA outcomes;
- 10.10.3.2 Professional competence as per SAICA outcomes;
- 10.10.3.3 Academic progress (SAICA qualifying examinations); and
- 10.10.3.4 Compliance with the CAA Policy, Employment Agreement and SAICA training regulations.
- 10.10.3.5 The latest SAICA training regulations will be applicable from time to time.

10.11 REVIEWS AND COMPETENCIES ASSESSMENTS

- 10.11.1 CAA Trainee Accountants' shall comply with SAICA prescribed assessment criteria.
- 10.11.2 Where SAICA changes assessment criteria, the revised SAICA assessment criteria shall be applicable.
- 10.11.3 CAA Trainee Accountants shall be subject to work and/or assignment reviews every time they rotate from one branch to another within Limpopo Provincial Treasury or Primary Site.
- 10.11.4 CAA Trainee Accountants shall also be subject to 2 monthly Technical Skills Reviews (TSR), 2 monthly Professional Skills Review, and six monthly Annual Needs Assessments in September and April months.
- 10.11.5 The Annual Needs Assessments shall be based on all work and/or assignment reviews completed for the period under review commencing from the date of last assessment to the date of new assessment.

10.12 SALARY LEVEL

10.12.1 CAA Trainees appointed to the CAA program as part of the employee development plan.

10.12.1.1 CAA Trainees transferred from permanent Limpopo Public Service permanent positions as part of the development plan shall be appointed to the program at current salary and benefits subject to the approval of the Chief Executive Officer/Head of the Department and/or Member of the Executive Council.

10.12.1.2 Candidates appointed to the CAA program as part of the development plan shall not be eligible for the CAA Program rewards system.

10.12.2 CAA Trainees appointed to the CAA program as additional to the staff establishment

10.12.2.1 The remuneration of CAA Trainee Accountants with SAICA accredited CTA or the equivalent post graduate qualification shall be the equivalent of the Department of Public Service and Administration salary structure, level 9, notch 1, in line with benchmark CAA trainees' salaries in similar training organizations.

10.12.2.2 The annual cost of living adjustment for the Public Sector shall be applicable to the CAA Trainee Accountants.

10.12.2.3 **At the beginning of the second year, CAA Trainees may progress as follows:**

Details	Criteria	Notch increase
Achieves minimum prescribed competencies level	Equal or greater than 100 points	1 Notch
Achieves minimum prescribed competencies level	Greater than 120 points	2 Notches

10.12.2.4 **At the beginning of the third year, CAA Trainees may progress as follows:**

Details	Criteria	Notch increase
Achieves minimum prescribed competencies level	Equal or greater than 100 points	1 Notch
Achieves minimum prescribed competencies level	Greater than 120 points	2 Notches

10.12.2.5 **CAA Trainees will be entitled to additional salary notch increases for the academic progress achieved during the Prescribed Period as follows:**

Details	Criteria	Notch increase
Passed ITC exam	Pass results	3 Notches after the release of results
Passed APC exam	Pass results	5 Notches after the release of the results

10.13 WORKING HOURS AND OVERTIME

10.13.1 CAA Trainee Accountants may be required to work such hours as necessitated by the scope of work and/or assignment, and in accordance with the needs of the Recipient entity, during the Prescribed Period.

10.13.2 CAA Trainee Accountants' working hours will be dependent on the entity's requirements. Whilst working at any entity's premises, the trainees will be required to abide by that entity's working hours.

10.13.3 In certain instances, it may be necessary for the trainees to work overtime in order to complete assignments timeously, however this must be approved by the line manager in consultation with the Program Manager and/or Training Officer.

10.13.4 Any overtime worked will be in terms of Limpopo Provincial Treasury policy.

10.14 SUPERVISION

10.14.1 CAA Trainee Accountants will function under a designated supervisor and will carry out all duties as directed by the said supervisor. The supervisor will monitor, review and report the performance, behaviour and progress of the trainee using the system applicable at the time.

10.15 LEAVE

10.15.1 CAA Trainee Accountants shall adhere to Limpopo Provincial Treasury's leave policy during the Prescribed Period except for special study leave days which are detailed in paragraph 9.20 of this policy.

10.16 SPECIAL STUDY LEAVE

10.16.1 The special study leave takes into consideration that becoming a Chartered Accountant (South Africa) is not impossible but extraordinary. The success of the program is directly dependent on the background of the candidates, access to good training and a balanced support program.

10.16.2 Initial Test of Competency (ITC) focuses on the theoretical knowledge and training acquired during University studies while the Assessment of Professional Competence (APC) on the other hand, is in the main a test of the adequacy and relevance of practical knowledge and experience that trainees have supposedly gained while training under a Training Office.

10.16.3 An unsuccessful outcome in ITC may only require trainees to be supported while an unsuccessful outcome in APC may require both the trainees and the Training Office to revisit the approach to the training program in order to improve the outcome.

10.16.4 **The CAA Trainee Accountants will, during the Prescribed Period, be entitled to study leave for writing the SAICA Board Examinations (ITC) as follows:**

Details	Preparation	Exam sitting	Total
First Exam	12 days	1 day	13 days
First Repeat Exam 50/50	5 days **	1 day	6 days

****1 day for each day taken by the trainee as annual leave towards the First Repeat Exam limited to maximum of 5.**

10.16.5 **Study leave for professional program and writing the SAICA Board Examinations (APC) as follows:**

Details	Preparation	Exam sitting	Total
First Exam	19 days	1 day	20 days
First Repeat Exam 50/50	10 days **	1 day	10 days

****1 day for each day taken by the trainee as annual leave towards the First Repeat Exam limited to maximum of 10.**

10.16.6 **At least 5 days of the First Repeat Exam special leave granted to the trainees on 50/50 basis shall be applied towards the preparation days to be taken immediately before the exam.**

- 10.16.7 Trainees may apply for additional leave relating to the above-mentioned examinations/assessments. The leave may be granted from the trainees' annual leave provided it does not interfere with the trainee's training, work commitments, secondment and/or rotation.
- 10.16.8 From the second re-write, the trainees shall utilize their annual leave or apply for unpaid leave.
- 10.16.9 No other study leave is applicable.

10.17 PROFESSIONAL ASSESSMENTS SUPPORT

- 10.17.1.1 Trainee Accountants may elect to participate in the CAA Study Bursary.
- 10.17.1.2 In terms of the CAA Study Bursary, Limpopo Provincial Treasury will bear the study costs for the first attempt of the SAICA Board Examinations, namely ITC and APC undertaken during the Prescribed Period.
- 10.17.1.3 Repeat study costs will be borne by trainees.
- 10.17.1.4 The professional assessments support costs shall consist of the following:
- 10.17.1.4.1 Board courses offered by SAICA accredited tertiary institutions and approved academic support programmes;
- 10.17.1.4.2 Professional programme which is a pre-requisite for qualifying to write APC and refresher workshops;
- 10.17.1.4.3 SAICA Board Examination fees during the Prescribed Period; and
- 10.17.1.4.4 Books and other study related material, which are specific to the CAA program and are approved by the Training Officer;
- 10.17.1.4.5 Standard accommodation and travel costs in cases where the professional programme described in 9.21.1.5 is conducted outside the province.

10.17.1.5 The CAA Trainee Accountants shall be liable to reimburse Limpopo Provincial Treasury for any fruitless and wasteful expenditure relating to the unutilized part of the financial assistance in respect of the professional assessment support costs incurred on their behalf in respect of ITC, professional program and APC, in the event that the CAA Trainee Accountants abandon the studies for any of the SAICA's ITC examination and/or professional program and/or SAICA's APC examination for any other reason other than circumstances relating to unavoidable family responsibility, incapacitation and/or severe illness.

10.18 TRAINING PROGRAM COSTS

10.18.1.1 **In addition to costs mentioned in paragraph 9.21 Limpopo Provincial Treasury shall also bear the following costs in favour of SAICA for the CAA Trainee Accountants during the Prescribed Period:**

10.18.1.1.1 Registration fees; and

10.18.1.1.2 Annual levies, remission, secondment and all other fees payable to SAICA.

10.18.1.2 CAA Program skills related training and events, external soft skills training and internal courses presented by Limpopo Provincial Treasury, Independent Service Providers and the Office of the Provincial Auditor General shall be paid for by Limpopo Treasury and shall not form part of the Study Bursary.

10.19 GENERAL

10.19.1 All payments shall be made to the relevant Service Providers by Limpopo Treasury.

- 10.19.2 Internal courses presented by the Primary Site shall be paid for by the Primary Site and shall not form part of study costs.
- 10.19.3 When required to perform official duties away from Limpopo Provincial Treasury/Primary Site offices, the CAA Trainee Accountants shall be reimbursed for all the travelling expenses in line with Limpopo Provincial Treasury travel policy.

10.20 PRIMARY SITES

- 10.20.1 The CAA MOU shall be entered into between Limpopo Provincial Treasury and Primary Sites, which will govern the roles and responsibilities of each party.

10.21 ROTATION

- 10.21.1 Each CAA Trainee Accountant shall have a rotation schedule and shall be obliged to adhere to the rotation schedule. The rotation schedules shall be revised and adjusted based on the developmental needs and any other circumstances arising during the Prescribed Period. The right to amend the rotation schedules lies with the Programme Manager in consultation with the Training Officer.
- 10.21.2 When the CAA Trainee Accountant rotates to a division within Limpopo Provincial Treasury, Primary Site or secondment partner, he shall report to the supervisor/line manager in that division, Primary Site or secondment partner.
- 10.21.3 Programme manager shall ensure that Primary Sites only rotate the CAA Trainee Accountants within relevant divisions in order to achieve the minimum required relevant training hours and gain the prescribed competencies.

10.22 EMPLOYMENT AFTER THE PRESCRIBED PERIOD

- 10.22.1 Limpopo Provincial Treasury will endeavour to facilitate the retention of the qualified CAA Trainee Accountants as critical and scarce skills after the Prescribed Period.
- 10.22.2 The CAA Trainee Accountants may, subject to the availability of a position, apply for a full-time employment in Limpopo Provincial Treasury and any Primary Site after the Prescribed Period.
- 10.22.3 The CAA Trainee Accountants shall be free to seek employment elsewhere where Limpopo Provincial Treasury and any Primary Site cannot retain them.
- 10.22.4 The CAA Trainee Accountants shall carry out their duties as laid out in the CAA Employment Agreement.
- 10.22.5 Limpopo Provincial Treasury shall fulfil its obligation towards the CAA Trainee as laid out in the CAA Employment Agreement.

10.23 SUSPENSION OR TERMINATION OF SAICA TRAINING CONTRACT

- 10.23.1 The Training Office will suspend the training contract for the following permissible grounds subject to provisions highlighted in SAICA Training Regulations:**
- 10.23.1.1 Maternity leave for a period in accordance with labour legislation, or
- 10.23.1.2 Severe illness.
- 10.23.2 The Training Office reserves the right to terminate the CAA Trainee Accountant's training contract with SAICA on any of the following grounds:**

- 10.23.2.1 Where the CAA Trainee Accountant fails to return to the training office after a period of approved suspension of the training contract;
- 10.23.2.2 Where the CAA Trainee Accountant is absent from the training office in spite of Limpopo Provincial Treasury and/or SAICA's decision not to grant an application for the suspension of the training contract;
- 10.23.2.3 Where the CAA Trainee Accountant resigns from Limpopo Provincial Treasury during the Prescribed Period;
- 10.23.2.4 Where the CAA Trainee Accountant fails to observe any one or more of the provisions and conditions of employment agreement;
- 10.23.2.5 Where the CAA Trainee Accountant has been found guilty of misconduct or has been incapacitated; and
- 10.23.2.6 Where the CAA Trainee Accountant fails to complete and submit timesheets and assessment instruments within the prescribed timeframe and/or misses two successive assessment sessions without the approval of the Training Officer.
- 10.23.2.7 Where the CAA Trainee discontinues the studies for any of the SAICA ITC examination, professional program and SAICA' s APC examination.
- 10.23.3 Termination of the CAA trainee Accountants employment shall be handled in accordance with Limpopo Provincial Treasury's Human Resources policies and procedures.
- 10.23.4 The CAA Trainee Accountants shall be liable to reimburse Limpopo Provincial Treasury for the unutilized part of annual training contract fees in the event that the CAA Trainee Accountants cancel the contract for any other reasons other than circumstances relating to unavoidable family responsibility, incapacitation and/or severe illness.

11 DEVIATION

Any employee who contravenes the provisions of this policy, which may lead to violations of the Public Service Code of Conduct or any rules, or policies, that employee shall be charged with misconduct and the necessary disciplinary measures will be taken against him or her.

12 INTERPRETATION OF POLICY

Should there be any dispute about the interpretation or application of this policy, the SAICA Training Regulations and/or enabling legislation and/or framework shall take precedence.

13 COMMENCEMENT DATE

The commencement date of this policy will be on the date of its approval.

14 TERMINATION AND REVIEW CONDITIONS

This policy will be reviewed by LPT after 36 months or when considered necessary. The amendments resulting from the review will be processed in line with the Policy Development Framework. However, where it is deemed not necessary to review the policy, evidence of the process leading to such a decision should be provided.

This policy will remain in force until and unless it has been withdrawn and amended by Executing Authority.

15 ENQUIRIES

Enquiries regarding this policy should, in the first instance be directed to the CAA Training Officer and CAA Program Manager.

16 RECOMMENDATION AND APPROVAL

Recommended for approval by:



**GC Pratt CA (SA)
HEAD OF DEPARTMENT**

13/12/2019

Date

APPROVED BY:



**SC Sekoati (MPL)
MEMBER OF EXECUTIVE COUNCIL**

13/12/2019

Date