

Budgeting Units of Competency

STREAM ONE – FINANCIAL ACCOUNTABILITY

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| Unit title | | BDGT101 Comply with financial planning practice, ethical and operational guidelines and regulations | |
| Unit description | | <p>This unit describes the skills and knowledge required to comply with ethical and operational guidelines in one's own work.</p> <p>It applies to individuals who use specialised knowledge to carefully review and check detailed information in their own work to ensure quality standards are maintained.</p> | |
| SCR Level | | 1 | |
| Element 1 | 1. Identify and comply with legislative and regulatory requirements | Performance criteria | <p>1.1 Identify sources of information on legislative, regulatory and industry codes of practice requirements</p> <p>1.2 Adhere to compliance requirements in financial planning practice</p> <p>1.3 Regularly access sources of relevant information, including updated memorandums, web pages and journals</p> <p>1.4 Identify experts within practice and external regulatory advisory services, and access for advice and guidance when required</p> |
| Element 2 | 2. Apply standards of ethical behaviour | Performance criteria | <p>2.1 Identify principles and standards of ethical behaviours from training programs, peers, industry codes of practice and organisational guidelines</p> <p>2.2 Continually monitor work to ensure it meets ethical standards</p> <p>2.3 Check tasks to be completed that may raise doubt regarding their propriety, and clear with an expert source</p> |

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| Element 3 | 3. Identify and comply with organisational operation guidelines | Performance criteria | <p>3.1 Identify and regularly check updates to operational guidelines and apply to own work</p> <p>3.2 Identify experts within organisation responsible for interpretation of guidelines, and seek their assistance and contact when needed</p> <p>3.3 Establish personal monitoring system, including checklists and peer review mechanisms, to ensure compliance</p> <p>3.4 Identify and act on opportunities for professional development</p> |
| Knowledge | <p>Routine understanding of the role of key Governance institutions and how they relate to the Budget – this includes internal audit unit, the audit court, the court of accounts, the external auditor, the inspector general and Parliament.</p> <p>Knowledge of governance related organisational framework</p> <p>Public Finance Management Law</p> <p>Sector plans in National Strategic Development Plan</p> <p>Ministry Strategic Plan</p> <p>Annual Action Plan (AAP)</p> <p>Annual Budget Circular</p> <p>Budget execution Decree Laws</p> | | |
| Skills | PC-Skills | | |

STREAM TWO - BUDGET PLANNING

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| Unit title | | BDGT102 Enter and update the budget data in the Performance Budgeting (PB) system | |
| Unit description | | This unit covers the skills knowledge and attributes required to enter, approve and maintain the Ministry's budget data Estimates in compliance with the Government process | |
| SCR Level | | 1 | |
| Element 1 | Identify and collect all required budget data | Performance criteria | 1.1 Identify all relevant budget data 1.2 Collect all relevant budget data 1.3 Confirm all data is correct with appropriate personnel |
| Element 2 | Code all required budget data | Performance criteria | 2.1 Code all data using the current Government's Chart of Accounts. 2.2 Check codes to ensure they are correct. 2.3 Amend any errors in accordance with the relevant regulations. |
| Element 3 | Analyse submissions and compile information for the Green Brief (Pasta Verde) | Performance criteria | 3.1 Collect all required data from Line Ministries 3.2 Compile all budget submissions into the Green Brief 3.3 Analyse submissions to ensure they adhere to all legal and MoF requirements |
| Element 4 | Enter and save data in the Performance Budgeting (PB) system | Performance criteria | 4.1 Enter data in the Performance Budgeting (PB) system 4.2 Check data entered to ensure accuracy 4.3 Amend any errors in accordance with the relevant regulations. 4.4 Enter data within designated timeframe 4.5 Apply version control procedures. 4.6 Save budget data in accordance with the relevant regulations. 4.7 Inform supervisor when all data is entered and saved. |
| Knowledge | Annual Action Plan (AAP) Annual Budget Circular Budget execution decree Laws Performance Budgeting system manuals and how-to-guides | | |
| Skills | PC-Skills: Performance Budgeting system | | |

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| Unit title | BDGT103 Support the preparation and update of the organisation's procurement and capital plans | | |
| Unit description | This is the ability to participate in supporting line Ministries as they compile their organisation's annual procurement and capital plans and to check that their plans are in line with their budget submissions. | | |
| SCR Level | 1 | | |
| Element 1 | Provide support to the line Ministry in the preparation of the organisation's draft annual procurement plan and capital plan. | Performance criteria | 1.1 Meet with key procurement staff as requested in order to offer support. 1.2 Read the draft annual procurement plan and/or capital plan 1.3 Provide input on the draft annual procurement plan and/or capital plan to ensure it is in line with their budget submission. |
| Element 2 | Participate in the regular review of the organization's annual procurement plan and capital plan. | Performance criteria | 2.1 Meet with the key procurement staff as requested in order to participate in the review. 2.2 Read latest version of the organisation's annual procurement plan and/or capital plan. 2.3 Compare actual expenditure to planned expenditure in the procurement budget 2.4 Provide input into the review of the annual procurement plan and/or capital plan |
| Knowledge | Sector Plans in the Strategic Development Plan Organisations's Strategic Plan Annual Action Plan (AAP) Procurement plans and capital plans Budget templates. | | |
| Skills | Mathematical accuracy. Ability to read and understand procurement and capital plans and their associated templates. | | |

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| Unit title | | BDGT201 Prepare budget estimates of expenditure for General Funds and/or Special Funds against the Strategic Plan and Annual Action Plan | |
| Unit description | | This unit covers the skills knowledge and attributes required to compile the Ministry's inputs for the Estimates of Ministry Expenditure in compliance with the relevant plans, legislation, policies, regulations, standards, guidelines and procedures. | |
| SCR Level | | 2 | |
| Element 1 | Gather budget estimates information. | Performance criteria | <ul style="list-style-type: none"> 1.1 Determine and confirm scope and nature of required budget, National or District. 1.2 Identify, access and interpret data and data sources required for budget estimates in compliance with the budget guidelines. 1.3 Liaise with line ministry focal points in regard to their budget submissions. 1.4 Analyse internal and external factors for potential impact on the budget. |
| Element 2 | Prepare Budget Costings Template. | Performance criteria | <ul style="list-style-type: none"> 2.1 Analyse all available information to enable informed decision making. 2.2 Distinguish gender budget initiatives are included to comply with Gender Responsive Budgeting. 2.3 Classify all expenditure estimates in accordance with the established codes in the Government Chart of Accounts 2.4 Estimate expenditure and support with valid, reliable and relevant information. 2.5 Compare the Ministry Strategic Plan, National Strategic Plan and Annual Action Plan objectives within draft budget estimates. 2.6 Present options and recommendations in a clear format. 2.7 Circulate draft budget estimates to colleagues and managers for input. |

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| Element 3 | Finalise budget estimates. | Performance criteria | <p>3.1 Negotiate budget estimates according to policy and procedures.</p> <p>3.2 Agree on and incorporate modifications.</p> <p>3.3 Complete final budget estimates in a clear format</p> <p>3.4 Prepare within designated timeline.</p> |
| Element 4 | Prepare budget estimates narrative. | Performance criteria | <p>4.1 Clearly describe the how and why of each line item</p> <p>4.2 Seek clarification by appropriate personnel on line items if it is not clear</p> <p>4.3 Justify budget items convincingly</p> <p>4.4 Check for accuracy and clarity.</p> <p>4.5 Prepare within designated timeline.</p> |
| Knowledge | <p>Gender Responsive Budgeting</p> <p>Public Finance Management Law</p> <p>Sector Plans in National Strategic Development Plan</p> <p>Ministry Strategic Plan</p> <p>Annual Action Plan (AAP)</p> <p>Annual Budget Circular</p> <p>Budget Execution Decree Laws</p> <p>Budget submissions and presentation templates</p> | | |
| Skills | Use of the Government Chart of Accounts to classify the government's expenditure | | |

STREAM THREE - BUDGET EXECUTION, MONITORING AND EVALUATION

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| Unit title | | BDGT104 Prepare and balance monthly cash flow and adjusted monthly cash flow to the estimates of expenditure in the IFMIS | |
| Unit description | | This unit covers the skills knowledge and attributes required to prepare all inputs and balance the monthly cash flow and adjusted cash flow to the estimates of expenditure. | |
| SCR Level | | 1 | |
| Element 1 | Prepare all inputs of monthly cash flow and adjusted cash flow | Performance criteria | 1.1 Obtain all expenditure documents from appropriate person 1.2 Check documents for accuracy using approved processes 1.3 Correct inaccuracies and attend to omissions 1.4 Classify each item using the current Government Chart of Accounts codes |
| Element 2 | Balance monthly cash flow and adjusted cash flow | Performance criteria | 2.1 Enter all monthly cash flow and adjusted cash flow into the IFMIS 2.2 Balance the monthly cash flow and adjusted cash flow 2.3 Provide financial statement to appropriate person |
| Knowledge | Public Finance Management Law Sector Plans in National Strategic Development Plan Ministry Strategic Plan Government Chart of Accounts | | |
| Skills | PC-skills: Computer operations of the IFMIS Numeracy skills: Financial calculations | | |

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| Unit title | BDGT202 Monitor Budget execution | | |
| Unit description | This unit covers the skills knowledge and attributes required to monitor the Ministry's budget execution against the annual action plan, procurement plan and capital plan, following the legislation, policies, regulations, standards, guidelines and procedures. | | |
| SCR Level | 2 | | |
| Element 1 | Allocate budget resources | Performance criteria | <ul style="list-style-type: none"> 1.1 Allocate funds according to budget and agreed priorities 1.2 Discuss changes to income and expenditure priorities with appropriate colleagues prior to implementation 1.3 Consult with and inform relevant personnel about resource decisions 1.4 Promote awareness of the importance of budget control 1.5 Maintain detailed records of resource allocation according to organisational control systems |
| Element 2 | Monitor financial activities against budget | Performance criteria | <ul style="list-style-type: none"> 2.1 Undertake budget monitoring that meets the financial accountability requirements. 2.2 Use financial records to regularly check actual expenditure against budgets 2.3 Apply basic mathematical analysis (budget availability, spending patterns etc). 2.4 Monitor to ensure spending is legal and in line with allocation 2.5 Refer problems to appropriate personnel in accordance with financial delegation. |
| Element 3 | Identify and evaluate options for improved budget performance | Performance criteria | <ul style="list-style-type: none"> 3.1 Assess existing costs and resources and identify areas for improvement 3.2 Discuss desired budget outcomes with relevant colleagues 3.3 Present clear and logical recommendations for improved budget performance |
| Knowledge | Public Finance Management Law Sector Plans in National Strategic Development Plan Ministry Strategic Plan | | |

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| | Annual Action Plan (AAP) Annual Budget Circular Budget execution Decree Laws |
| Skills | Basic mathematical analysis Budget execution report writing skills |

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| Unit title | BDGT203 Request budget transfers and virements | | |
| Unit description | This unit covers the skills knowledge and attributes required to facilitate and prepare budget adjustments and virements in accordance with the relevant legislation and guidelines. | | |
| SCR Level | 2 | | |
| Element 1 | Facilitate the identification of shifting of funds or virements between programs and account classification to address projected over and under spending | Performance criteria | 1.1 Collect up to date finance data to facilitate the decision making. 1.2 Identify projected over and under spending 1.3 Prepare list of changes to the budget, to account for potential under-spending, delays in service delivery, overruns and unneeded line items. 1.4 Present clear recommendations to supervisor |
| Element 2 | Capture the adjusted budget on the accounting system (PB) | Performance criteria | 2.1 Cross check account codes for accuracy 2.2 Comply with latest regulations 2.3 Ensure all virement requests are in line with the budget regulations 2.4 Enter all new data on the account system |
| Element 3 | Update records and supporting documentation for all adjustments processed. | Performance criteria | 3.1 Update all relevant records and supporting documentation within designated timeline 3.2 Cross check for accuracy |
| Knowledge | Public Finance Management Law Sector Plans in National Strategic Development Plan Ministry Strategic Plan Annual Action Plan (AAP) Annual Budget Circular Budget execution Decree Laws Law and regulations covering the use of virements and transfers. Relevant reports (PB, Chrystal, C1, C2 etc) | | |
| Skills | Basic mathematical accuracy Ability to read and understand system generated reports | | |

STREAM FOUR - BUDGET REPORTING

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| Unit title | | BDGT204 Prepare monthly, quarterly and annual reporting on budget execution | |
| Unit description | | Ability to compile data on Government spending on a regular and ad-hoc basis using international and local standards as defined by the PFM law and the Budget. | |
| SCR Level | | 2 | |
| Element 1 | Collate Government spending information from various sources. | Performance criteria | 1.1 Ensure all data is identified and collected. 1.2 Organise the information using the chart of accounts and organisational structure of government. 1.3 Collate information on monthly, quarterly and ad-hoc basis |
| Element 2 | Compare budget availability and spending patterns | Performance criteria | 2.1 Compare prior year spending patterns for the same entity 2.2 Compare budget availability and current spending patterns |
| Element 3 | Prepare budget execution reports | Performance criteria | 3.1 Prepare the National or District budget execution reports on item and appropriation category level. 3.2 Prepare and present clear and concise information to enable informed decision making. 3.3 Submit to appropriate person for approval within the designated timeline. |
| Element 4 | Present findings from execution reports to Line Ministries | | 4.1 Arrange regular meetings to discuss findings of Expenditure Reviews 4.2 Propose solutions to resolve problems related to execution 4.3 Monitor progress of Ministries after meetings |
| Knowledge | Public Finance Management Law Sector Plans in National Strategic Development Plan Ministry Strategic Plan Annual Action Plan (AAP) Annual Budget Circular Budget execution Decree Laws | | |

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| | <p>Financial presentation tools such as charts etc.</p> <p>Microsoft Excel and other report writing products.</p> <p>Structure of the budget.</p> <p>Relevant reports (PB, Chrystal, C1, C2 etc).</p> |
| Skills | <p>Basic analytical skills in interpreting budget and budget execution data.</p> <p>Basic report writing using text and graphical tools using Microsoft Office.</p> <p>Ability to organise and structure a basic financial report according to a given template.</p> <p>Ability to use a range of tools including the GRP system (internal, pro-clarity and chrystal reporting) and Line Ministry (Excel) to record and monitor the Ministry's budget execution against the annual action plan, procurement plan and capital plan, following the legislation, policies, regulations, standards, guidelines and procedures of the Government.</p> <p>Ability to undertake routine mathematical analysis of Government spending.</p> <p>Ability to summarise results according to a set template.</p> <p>Ability to use Microsoft Office products.</p> |

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| Unit title | BDGT205 Coordinate regular publications of the Budget Division | | |
| Unit description | This is the ability to coordinate the preparation and publication of the annual report, Citizens guide, Budget Books especially 6 and 4 including national and district level data through various forms of media including print and web. | | |
| SCR Level | 2 | | |
| Element 1 | Collate financial and non-financial information to include in the annual report | Performance criteria | <ul style="list-style-type: none"> 1.1 Gather all relevant information to be included in the annual report 1.2 Confirm the content with relevant personnel 1.3 Prepare and present clear and concise information to enable informed decision making 1.4 Complete financial reports within designated timelines |
| Element 2 | Collate financial and non-financial information to include in the Citizens guide | Performance criteria | <ul style="list-style-type: none"> 2.1 Gather all relevant information to be included in the annual report 2.2 Confirm the content with relevant personnel 2.3 Prepare and present clear and concise information to enable informed decision making 2.4 Complete financial reports within designated timelines |
| Element 3 | Collate financial and non-financial information to include in the Budget Books | Performance criteria | <ul style="list-style-type: none"> 3.1 Gather all relevant information to be included in the annual report 3.2 Confirm the content with relevant personnel 3.3 Prepare and present clear and concise information to enable informed decision making 3.4 Complete financial reports within designated timelines |

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| Knowledge | Public Finance Management Law Sector Plans in National Strategic Development Plan Ministry Strategic Plan Annual Action Plan (AAP) Annual Budget Circular Budget execution Decree Laws |
| Skills | Basic analytical skills in interpreting budget and budget execution data. Basic report writing using text and graphical tools using Microsoft Office. Ability to undertake routing mathematical analysis of Government spending. Ability to summarise results according to a set template. Ability to use Microsoft Office products. |