

<b>Unit title</b>	Control Source Documentation		
<b>Unit description</b>	This unit covers the skills knowledge and attitudes required to maintain and safeguard the government's financial source documentation and all relevant original documents.		
<b>SCR Level</b>	1		
<b>Element 1</b>	Collate payment supporting documents	<b>Performance criteria</b>	<ul style="list-style-type: none"> <li>1.1 Identify and source relevant legislation, policies, standards, guidelines, SOPs and procedures relevant for payments</li> <li>1.2 Collate relevant payments documentation for procurement of goods, services and works according to relevant legislation, policies, standards, guidelines, SOPs and procedures</li> <li>1.3 Collate relevant payments documents for wages and salaries according to relevant legislation, policies, standards, guidelines, SOPs and procedures</li> <li>1.4 Collate relevant payments documents for contactor payments according to relevant legislation, policies, standards, guidelines, SOPs and procedures</li> <li>1.5 Collate documents for special payments according to relevant legislation, policies, standards, guidelines, SOPs and procedures</li> <li>1.6 Collate documents for tracking payments according to relevant legislation, policies, standards, guidelines, SOPs and procedures</li> </ul>
<b>Element 2</b>	Store supporting documents for payments	<b>Performance criteria</b>	<ul style="list-style-type: none"> <li>2.1 File documents in accordance with relevant legislation, policies, standards, guidelines, SOPs and procedures</li> <li>2.2 Maintain a master list of stored documents in order to facilitate retrieval</li> <li>2.3 Ensure documents are stored securely</li> </ul>

Knowledge	<ul style="list-style-type: none"><li>• Legislation relating to payments</li><li>• GRP systems</li><li>• SOPs governing payments</li><li>• Record keeping procedures</li><li>• Types of payments</li><li>• Payments documentation</li></ul>
Skills	<ul style="list-style-type: none"><li>• <b>PC Skills</b> – word processing, information retrieval, document management, use of internet/intranet</li><li>• <b>Language Skills</b> – communicate verbally and in writing in Tetum, literacy skills to read and understand financial policies, procedures and legislation, write cheque and salary authorisations, prepare pay slips and maintain records</li><li>• <b>Numeracy Skills</b> – read and perform simple one step calculations</li><li>• Use filing systems</li></ul>

<b>Unit title</b>	Prepare Commitments and Obligations		
<b>Unit description</b>	This unit covers the skills knowledge and attitudes required to prepare Commitment and Payment Vouchers (CPVs), Purchase Requisitions, Purchase Orders and Obligations. These payments documents and processes form part of the GRP. To undertake assessment for this unit a candidate must be a registered user of the GRP		
<b>SCR Level</b>	2		
<b>Element 1</b>	Review funds available for payment	<b>Performance criteria</b>	<ul style="list-style-type: none"> <li>1.1 Review and compile requests for commitment of funds</li> <li>1.2 Verify that the request forms part of an approved procurement plan and has been budgeted for and report non verified requests to appropriate personnel</li> <li>1.3 Use the GRP to check availability of funds and report non availability to relevant personnel</li> <li>1.4 Check that funds available are within budget expenditure and report to appropriate personnel where funds requested exceed budgeted expenditure</li> </ul>
<b>Element 2</b>	Prepare Commitments, Payment Vouchers and Purchase Requests	<b>Performance criteria</b>	<ul style="list-style-type: none"> <li>2.1 Compile payment supporting documents and check for accuracy of documents using a payment checklist</li> <li>2.2 Use the GRP to enter the CPV details</li> <li>2.3 Provide recommendations on requests for commitments to appropriate personnel in accordance with relevant approval processes</li> </ul>

<b>Element 3</b>	Prepare Obligations and Purchase Orders	<b>Performance criteria</b>	3.1 Use the GRP to enter the Obligation in order to link the CPV and the Obligation 3.2 Check that the details entered to the GRP comply with relevant legislation, policies, regulations, standards and guidelines and report non-compliance to appropriate personnel 3.3 Seek approval for the Obligation in accordance with standard approval processes 3.4 Cancel and close Obligations in accordance with standard processes 3.5 Report unspent funds to appropriate personnel
<b>Element 4</b>	Assign funds to vendors	<b>Performance criteria</b>	4.1 Use the GRP system to enter correct vendor codes 4.2 Validate all vendor details and report mismatches to appropriate personnel 4.3 Issue Treasure Payment Orders according to standard processes and record TPOs issued
<b>Knowledge</b>	<ul style="list-style-type: none"> <li>• Legislation relating to payments</li> <li>• GRP systems</li> <li>• SOPs governing payments</li> <li>• Record keeping procedures</li> <li>• Types of payments</li> <li>• Payments documentation</li> <li>• The budget cycle and the place of payments within the cycle</li> <li>• Authority structures within Ministry/institution</li> </ul>		

## Skills

- **PC Skills** – word processing, information retrieval, document management, use of internet/intranet
- **Language Skills** – communicate verbally and in writing in Tetum, literacy skills to read and understand financial policies, procedures and legislation, write cheque and salary authorisations, prepare pay slips and maintain records
- **Numeracy Skills** – comparing available funds with required funds and preparing TPOs and cheques
- Use filing systems
- Prepare cash analysis sheets
- Accounts reconciliations
- Communication skills

<b>Unit title</b>	Process Payments		
<b>Unit description</b>	This unit covers the skills, knowledge and attitudes required to process standard payments using the GRP system		
<b>SCR Level</b>			
<b>Element 1</b>	Prepare payment requests	<b>Performance criteria</b>	<ul style="list-style-type: none"> <li>1.1 Record payment requests according to Standard Operating Procedures</li> <li>1.2 Verify payments requests are valid and can be traced to relevant documentation in the GRP</li> <li>1.3 Generate and track payment requests using the GRP system in order to check progress of payment requests</li> <li>1.4 Submit payment requests for approval by relevant personnel</li> <li>1.5 Maintain a register of payments requests in order to prepare weekly payments status reports and to monitor progress of payments</li> </ul>
<b>Element 2</b>	Resolve rejected payment requests	<b>Performance criteria</b>	<ul style="list-style-type: none"> <li>2.1 Establish the reason for the rejected payment request</li> <li>2.2 Obtain additional documentation/authorisation required from relevant personnel in order to resolve the rejected payment request</li> <li>2.3 Select appropriate resolution in order to approve the rejected payment request</li> <li>2.4 Seek authority to resolve the rejected payment and enter details in the GRP system if resolution approved</li> <li>2.5 Report resolution of rejected payment request to appropriate personnel</li> </ul>

<b>Element 3</b>	Process expense vouchers		<p>3.1 Verify that documentation relating to expense vouchers is correct</p> <p>3.2 Enter expense vouchers into the GRP system</p> <p>3.3 Confirm that the expense is valid and authorised and correctly classified using Standard Operating procedures for expense verification in order to gain approval to proceed</p> <p>3.4 Obtain approval from appropriate authorities to proceed with the expense request</p> <p>3.5 Perform bank reconciliations relating to expense payments</p> <p>3.6 Process returned cheques by undertaking verification processes</p>
<b>Element 4</b>	Process cheques and Treasury Payment Orders (TPOs)		<p>4.1 Process vendor bank details in order to ensure payments are made to correct accounts</p> <p>4.2 Generate cheques and TPOs using the GRP</p> <p>4.3 Track payments</p> <p>4.4 Copy and file copied cheques and TPOs according to SOPs</p>
<b>Element 5</b>	Issue cheques and TPOs		<p>5.1 Print cheques/TPOs and seek approval from relevant personnel</p> <p>5.2 Record returned TPOs and seek reasons for return</p> <p>5.3 Re-issue returned cheques and TPOs as required</p>
<b>Element 6</b>	Follow up payment queries		<p>6.1 Record details of payment query</p> <p>6.2 Check queried payment against original documents in order to establish validity of query</p> <p>6.3 Identify cause of payment delay and take appropriate action according to SOPs</p> <p>6.4 Notify appropriate personnel of decision</p>

<p>Knowledge</p>	<ul style="list-style-type: none"> <li>• Legislation relating to payments</li> <li>• GRP systems</li> <li>• SOPs governing payments</li> <li>• Record keeping procedures</li> <li>• Types of payments</li> <li>• Payments documentation</li> <li>• The budget cycle and the place of payments within the cycle</li> <li>• Authority structures within Ministry/institution</li> </ul>
<p>Skills</p>	<ul style="list-style-type: none"> <li>• <b>PC Skills</b> – word processing, information retrieval, document management, use of internet/intranet</li> <li>• <b>Language Skills</b> – communicate verbally and in writing in Tetum, literacy skills to read and understand financial policies, procedures and legislation, write cheque and salary authorisations, prepare pay slips and maintain records</li> <li>• <b>Numeracy Skills</b> – comparing available funds with required funds and preparing TPOs and cheques</li> <li>• Use filing systems</li> <li>• Prepare cash analysis sheets</li> <li>• Accounts reconciliations</li> <li>• Communication skills</li> </ul>

<b>Unit title</b>	Process Petty Cash and Imprest Advances		
<b>Unit description</b>	This unit covers the skills knowledge and attitudes required to process, reconcile and report on petty cash and imprest advances		
<b>SCR Level</b>			
<b>Element 1</b>	Process petty cash (imprest) requests	<b>Performance criteria</b>	<p>1.1 Confirm expenditure is permitted for petty cash expenditure in order to ensure that payments comply with petty cash regulations</p> <p>1.2 Ensure that petty cash payments are within acceptable limits</p> <p>1.3 Report non complying payments to appropriate personnel</p> <p>1.4 Enter and process petty cash payments using the GRP</p>
<b>Element 2</b>	Maintain petty cash (imprest account)	<b>Performance criteria</b>	<p>2.1 Follow security procedures to maintain safety of petty cash deposits</p> <p>2.2 Request petty cash replenishments according to SOPs</p>
<b>Element 3</b>	Prepare petty cash advance (imprest) acquittal reports	<b>Performance criteria</b>	<p>3.1 Reconcile petty cash payments and receipts</p> <p>3.2 Identify and record any petty cash outstanding transactions and resolve where applicable</p> <p>3.3 Prepare and submit petty cash advance acquittal report according to standard time lines</p>
<b>Knowledge</b>	<ul style="list-style-type: none"> <li>• Legislation relating to payments</li> <li>• GRP systems</li> <li>• SOPs governing petty cash/imprest accounts</li> <li>• Record keeping procedures</li> <li>• Petty cash documentation</li> <li>• Authority structures within Ministry/institution for petty cash/imprest account payments</li> </ul>		

Skills

- **PC Skills** – word processing, spread sheets, GRP system, information retrieval, document management, use of internet/intranet
- **Language Skills** – communicate verbally and in writing in Tetum, literacy skills to read and understand financial policies, procedures and legislation, prepare petty cash/imprest reports
- **Numeracy Skills** – comparing available funds with required funds for petty cash/imprest accounts
- Use filing systems
- Petty cash accounts reconciliations
- Communication skills

<b>Unit title</b>	Process Payroll		
<b>Unit description</b>	This unit covers the skills, knowledge and attitudes required to prepare for and process monthly payroll processing		
<b>SCR Level</b>			
<b>Element 1</b>	Record payroll data	<b>Performance criteria</b>	<ul style="list-style-type: none"> <li>1.1 Ensure all required employee data is entered on the payroll system</li> <li>1.2 Check payroll information and report discrepancies to appropriate personnel</li> <li>1.3 Enter pay period, deductions and allowances details into the payroll system in accordance with available information</li> <li>1.4 Calculate payments due and variations in accordance with standard pay details and variations details</li> </ul>
<b>Element 2</b>	Prepare payroll	<b>Performance criteria</b>	<ul style="list-style-type: none"> <li>2.1 Prepare payroll information within designated time lines</li> <li>2.2 Calculate employee entitlements and record according to SOPs</li> <li>2.3 Reconcile payments and check and resolve irregularities/or report to appropriate personnel where required</li> <li>2.4 Arrange payments according to SOPs</li> <li>2.5 Obtain authorisation for payroll and employee advice</li> <li>2.6 Record, check and store payroll records according to SOPs</li> </ul>
<b>Element 3</b>	Handle payroll enquiries	<b>Performance criteria</b>	<ul style="list-style-type: none"> <li>3.1 Respond to payroll enquiries according to legislative and organisational requirements</li> <li>3.2 For enquiries unable to be answered provide details to appropriate personnel</li> <li>3.3 Recommend or undertake appropriate follow up as required</li> </ul>

<b>Element 4</b>	Maintain payroll	<b>Performance criteria</b>	4.1 Record information relating to payroll according to SOPs 4.2 Prepare monthly and annual checklists and reconciliations 4.3 Update records and systems in line with salary reviews and changes in employment status 4.4 Use back up and data recovery procedures and systems 4.5 Produce payroll reports as required
<b>Knowledge</b>	<ul style="list-style-type: none"> <li>• Legislation relating to payroll</li> <li>• GRP systems</li> <li>• SOPs governing payroll</li> <li>• Record keeping procedures</li> <li>• Payroll documentation</li> <li>• Authorities for payroll decision making</li> <li>• Organisational policies and procedures relating to payroll</li> <li>• Manual and computerised payroll systems</li> </ul>		
<b>Skills</b>	<ul style="list-style-type: none"> <li>• <b>PC Skills</b> – word processing, spread sheets, payroll software, information retrieval, document management, use of internet/intranet</li> <li>• <b>Language Skills</b> – communicate verbally and in writing in Tetum, literacy skills to read and understand payroll reports and instructions</li> <li>• <b>Numeracy Skills</b> – calculating gross and net pay; comparing different pay rates over time; preparing cash analysis sheets; reconciliation of figures</li> <li>• Use filing systems</li> <li>• Petty cash accounts reconciliations</li> <li>• Communication skills</li> <li>• <b>Analytical skills</b> – accessing, interpreting and managing financial data</li> <li>• <b>Problem solving</b> – reconciling figures; resolving employee enquiries</li> <li>• Organisational skills to plan and sequence work</li> </ul>		

<b>Unit title</b>		Process Advance Payments	
<b>Unit description</b>		This unit covers the skills, knowledge and attitudes required to process advance payments	
<b>SCR Level</b>			
<b>Element 1</b>	Prepare advance payment requests (APRs)	<b>Performance criteria</b>	1.1 Check that request is compliant with APR types and authorisations 1.2 Prepare documentation required for APRs 1.3 Check that required documentation (AAP, start and end dates) is submitted 1.4 Prepare justifications for APRs 1.5 Submit APRs to Treasury requests according to SOPs
<b>Element 2</b>	Reconcile APRs	<b>Performance criteria</b>	2.1 Check and verify expenditure acquittal 2.2 Acquit funds in order to facilitate subsequent APRs
<b>Element 3</b>	Prepare APR acquittal reports	<b>Performance criteria</b>	3.1 Perform certification process for APR acquittal 3.2 Collate documents for APR acquittal report 3.3 Submit APRs in accordance with quarterly report time lines 3.4 Store all information relating to APRs and reports according to record keeping and storage requirements
<b>Element 4</b>	Prepare liquidation report	<b>Performance criteria</b>	4.1 Compile information for liquidation report 4.2 Reconcile expenditures relating to liquidation 4.3 Deposit unused funds according to organisational guidelines
<b>Knowledge</b>	<ul style="list-style-type: none"> <li>• Legislation relating to payments</li> <li>• GRP systems</li> <li>• SOPs governing APRs</li> <li>• Record keeping procedures</li> <li>• APR documentation</li> <li>• Authorities for APRs</li> <li>• Organisational policies and procedures relating to APRs</li> </ul>		

## Skills

- **PC Skills** – word processing, spread sheets, information retrieval, document management, use of internet/intranet
- **Language Skills** – communicate verbally and in writing in Tetum, literacy skills to read and understand APR and liquidation reports and instructions
- **Numeracy Skills** – calculating payments and unused funds; reconciliation of figures
- Use filing systems
- Accounts reconciliations
- Communication skills
- **Analytical skills** – accessing, interpreting and managing financial data
- **Problem solving** – reconciling figures; resolving APR enquiries
- Organisational skills to plan and sequence work

<b>Unit title</b>	Prepare Monthly and Quarterly Reports		
<b>Unit description</b>	This unit covers the skills, knowledge and attitudes required to prepare monthly and quarterly reports on payments made and due		
<b>SCR Level</b>			
<b>Element 1</b>	Review and collate payment information	<b>Performance criteria</b>	1.1 Establish purpose of the report and report audience 1.2 Gather information for monthly and quarterly reports of payment activities according to the purpose of the reports 1.3 Collate information in order to ensure relevance to the report and categorise the information according to the purpose of the report and the needs of PFM/Ministries
<b>Element 2</b>	Prepare reports	<b>Performance criteria</b>	2.1 Prepare monthly and quarterly reports of payment activities using appropriate reporting templates 2.2 Check accuracy of reports with appropriate staff to ensure they are correct 2.3 Submit reports to appropriate personnel for approval
<b>Knowledge</b>	<ul style="list-style-type: none"> <li>• Legislation relating to payments</li> <li>• GRP systems</li> <li>• SOPs governing reports</li> <li>• Record keeping procedures</li> <li>• Report documentation and templates</li> <li>• Organisational policies and procedures relating to Payments</li> </ul>		

## Skills

- **PC Skills** – word processing, spread sheets, information retrieval, document management, use of internet/intranet
- **Language Skills** – communicate verbally and in writing in Tetum, literacy skills to read and understand and prepare reports
- **Numeracy Skills** – calculating payments and unused funds; reconciliation of figures
- Use filing systems
- Communication skills
- **Analytical skills** – accessing, interpreting and managing financial data
- **Problem solving** – reconciling figures
- Organisational skills to plan and sequence work