



**MINISTRY OF FINANCE & PUBLIC SERVICE
FINANCE AND ACCOUNTS DIVISION
JOB DESCRIPTION AND SPECIFICATION**

JOB TITLE	Management Accountant 1
JOB GRADE	FMG/PA1
POST NUMBER	1135
DEPARTMENT	Finance and Accounts Division
UNIT/SECTION	Management Accounts
REPORTS TO	Director, Management Accountant
MANAGES	N/A

This document will be used as a management tool and specifically will enable the classification of positions and the evaluation of the performance of the post incumbent.

This document is validated as an accurate and true description of the job as signified below:

Employee

Date

Manager/Supervisor

Date

Head of Department/Division

Date

Date received in Human Resource Division
Created/revised

Date

JOB PURPOSE (reason for job existing)

1. To be directly responsible for the maintenance of an effective cash management system and for controlling expenditure within the limits of the approved budget and warrant allocation in respect of the ministry's Recurrent and Capital A and B heads

STRATEGIC OBJECTIVES (statements of intent of what the post seeks to achieve)

1. To assist in the Commitment Planning process
2. To control expenditure within the limits of the approved budget and warrant allocation.

KEY OUTPUTS (results, deliverables)

1. Advice to the Director of Management Accounts, Senior Management Accountant-Recurrent, Program Managers etc. on the status of:
 - Funds available under activities/sub-activities and projects.
 - Commitment requisitions.
2. Approval/rejection of the commitment requisitions submitted by programme managers.
3. Insertion to the accrual accounting application (FINMAN) the following:-
 - Commitment Requisition
 - Voted Provisions
 - Supplementary Budgets
 - Warrant Issues,
 - Warrant Transfers/Lodgements
 - Virements
 - Etc..

FINAL OUTPUT (final results corresponding with job purpose)

Expenditure controlled within the limits of the budget and warrant allocations.

PERFORMANCE INDICATORS (how success will be measured)

1. The number of instances where actual expenditure exceed budgetary allocations without prior approval.
2. The size of unauthorised over expenditure on budgetary allocations.
3. The response time to the approval/rejection of commitment requisitions.

JOB RESPONSIBILITIES (activities grouped under strategic objectives)

(1) To assist in the Commitment Planning process

(1.1) Assist in the commitment planning process and in the determination and classification of commitments according to the following categories.

- Inescapable
- Priority
- Other

(1.2) Assist the Directors of Management and Financial Accounts in the planning and utilisation of available cash based on the level and categories of outstanding commitments.

(1.3) Advise the Director of Management Accounts through the Senior Management Accountant - Recurrent of slow moving activities and projects from which funds can be vired to satisfy the need of activities/projects that are urgently in need of funds.

2. To control expenditure within the limits of the approved budget and warrant allocation.

(2.1) Receive commitment requisition from Programme Managers.

(2.2) Examine commitment requisitions submitted by Programme Managers to see whether funds are available and to approve and block funds where appropriate for such commitment.

- (2.3) Inform Programme Managers of the status of their requisitions and the funds available under their respective programmes.
- (2.4) Ensure the proper maintenance of the Commitment Control Register for the ministry's Recurrent; Capital A and B heads by ensuring that warrant allocations and commitments are posted correctly and promptly.
- (2.5) Submit monthly report to the Director of Management Accounts on the position of un-discharged commitments.

CONTACTS

Internal

<i>Contact</i>	<i>Purpose</i>
Director, Management Accounts	Direct Reporting
Principal Financial Officer	Provide/receive advice/information
Programme Managers	Regular briefings on commitment planning & control

External

<i>Contact</i>	<i>Purpose</i>
Finance Managers in the Departments and portfolio entities	Regular briefings on commitment planning & control

KEY COMPETENCIES

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

- AAT Level 3 or
- ACCA-CAT Level C/level 3 or
- ACCA Level 1 or
- NVQJ Level 4, Accounting or
- Diploma in Accounting
- Asc. Degree in Business Studies/Management Studies/Business Administration
- Asc. Degree in Accounting, MIND or

- Diploma in Government Accounting, MIND, Government Accounting levels 1,2 & 3 or
- BSc. Degree in Accounting/Management Studies with Accounting or Bachelor's in Business Administration
- Three (3) years post, qualification experience.

■ **Skills:**

- Excellent analytical and judgement skills;
- Excellent planning and organising skills
- Excellent communicator.
- Problem solving skills.
- Skill in operating computerised accounting systems.
- Good team skills

- **Experience:** Experience in government accounting, budget and warrant system

VALIDATION

This document is validated when PSRU/Corporate Management and Development Branch agreement is signified below:

Name of CM&DB Officer_____

Job title of CM&DB Officer_____

Signature of CM&DB Officer _____

Dated_____