



## JOB DESCRIPTION

<b>POSITION TITLE:</b>	<b>Accountant</b>
<b>REPORTING TO:</b>	<b>Finance Manager</b>
<b>DIVISION:</b>	<b>Finance &amp; Logistics</b>
<b>SUBORDINATE:</b>	<b>Assistant Accountant (Accounts Assistant)</b>
<b>DATE:</b>	<b>March 2014 (updated on 01 December 2020)</b>
<b>GRADE:</b>	<b>C4</b>

### **Purpose of the Position**

#### **This Position:**

To perform a variety of accounting duties in accordance with generally accepted accounting practices and IFRS as well as supervision of Assistant Accountants. Overly, this position should assist the Agency to make critical financial decisions by collecting tracking, analyzing and correcting the Agency's financials. The Accountant will guide and oversee all accounting cycles within the Agency related to customers, suppliers, banks, petty cash, inventory, investments and liabilities. Thus, the Accountant will inter alia, perform a variety of simple and complex accounting duties related to working capital management, accounting best practice implementation, staff management, sound financial control as well as supervision of junior accounting staff within the section at their respective Hub/Silo/Head Office level. The overall aim of this position is to ensure the accuracy, completeness, validity and timely preparation and reporting of financial transactions, related documentation in addition to maintaining full compliance with relevant laws, policy and regulations of the Agency and business environment.

PERFORMANCE SPECIFICATION		
	Key Performance Areas	Key Tasks
1.	<b>Accounts Receivable – Tender Fees</b>	<ul style="list-style-type: none"> <li>• Review invoices, credit notes and receipts processed for tender fees for validity, accuracy and completeness before updating into the Accounting system.</li> <li>• Ensure that all tender fee related customer documents are updated in the Accounting System by the 7<sup>th</sup> of each month.</li> <li>• Ensure annual effective prices for tender fee are updated by 01 April of each financial year.</li> <li>• Ensure that tender fee customer master data is updated in full as required by the Accounting System and a hardcopy master data amendment file is kept in a safe and secure area.</li> <li>• Ensure that correcting customer journals are communicated to Assistant Accountant for processing.</li> <li>• Ensure that control accounts (POS, Receipting, Unallocated, etc.) relating to tender fee customers are cleared before accounting period closure.</li> <li>• Ensure that monthly tender fee customer statements are emailed to all clients by the 11<sup>th</sup> of each month.</li> <li>• Ensure that the debtors' age analysis for tender fee customers are within terms and prescribed interest is charged promptly on 30+ day accounts.</li> <li>• Authorises all verified credit balance refunds to tender fee customers as directed by the client and/or Supervisor.</li> <li>• Follow up on outstanding payments from overdue/difficult clients the Assistant Accountant is unable to solicit.</li> <li>• Prepare bad debts listing for immediate interventions by Supervisor and blocking of approved bad debt tender fee accounts on accounting system before accounting period closure.</li> <li>• Liaise with company Lawyers on long outstanding debtors after sending notifications and warning letters as per AMTA debtors' management policy.</li> <li>• Ensure sequential and safe filling of all processed levy customer supporting documents.</li> </ul>
2.	<b>Accounts Receivable – Truckport Fees</b>	<ul style="list-style-type: none"> <li>• Review invoices, credit notes and receipts processed for truckport fee for validity, accuracy and completeness before updating into the Accounting system.</li> <li>• Ensure that all truckport fee related customer documents are updated in the Accounting System by the 7<sup>th</sup> of each month.</li> <li>• Ensure annual effective prices for truckport fee are updated by 01 April of each financial year.</li> <li>• Ensure that truckport fee customer master data is updated in full as required by the Accounting System and a hardcopy master data amendment file is kept in a safe and secure area.</li> </ul>

		<ul style="list-style-type: none"> <li>• Ensure that correcting customer journals are communicated to Assistant Accountant for processing.</li> <li>• Ensure that control accounts (POS, Receipting, Unallocated, etc.) relating to truckport fee customers are cleared before accounting period closure.</li> <li>• Ensure that monthly truckport fee customer statements are emailed to all clients by the 11<sup>th</sup> of each month.</li> <li>• Ensure that the debtors' age analysis for truckport fee customers are within terms and prescribed interest is charged promptly on 30+ day accounts.</li> <li>• Authorises all verified credit balance refunds to truckport fee customers as directed by the client and/or Supervisor.</li> <li>• Follow up on outstanding payments from overdue/difficult clients the Assistant Accountant is unable to solicit.</li> <li>• Prepare bad debts listing for immediate interventions by Supervisor and blocking of approved bad debt truckport fee accounts on Accounting system before accounting period closure.</li> <li>• Liaise with company Lawyers on long outstanding debtors after sending notifications and warning letters as per AMTA debtors' management policy.</li> <li>• Ensure sequential and safe filling of all processed truckport fee customer supporting documents.</li> </ul>
3.	<b>Accounts Receivable – Levies</b>	<ul style="list-style-type: none"> <li>• Review invoices, credit notes and receipts processed for Grain millers' registration fees for validity, accuracy and completeness before updating into the Accounting system.</li> <li>• Review invoices, credit notes and receipts processed for Grain import, producer and processors levies for validity, accuracy and completeness.</li> <li>• Review invoices, credit notes and receipts processed for Grain import, export, in transit inspection and trans loading fees for validity, accuracy and completeness.</li> <li>• Review invoices, credit notes and receipts processed for Horticulture import, import selling, producer and local selling levies for validity, accuracy and completeness.</li> <li>• Review invoices, credit notes and receipts processed for Horticulture export, in transit inspection and trans loading fees for validity, accuracy and completeness.</li> <li>• Review invoices, credit notes and receipts processed for Penalty fines invoiced for traders and millers for validity, accuracy and completeness.</li> <li>• Ensure that all levy related customer documents are updated in the Accounting System by the 10<sup>th</sup> of each month.</li> <li>• Ensure annual effective prices for levies are updated by 01 April of each financial year.</li> <li>• Ensure that levy base is calculated correctly for horticulture and grain as prescribed by NAB.</li> <li>• Ensure that levy customer master data is updated in full as required by the Accounting System and a hardcopy master data amendment file is kept in a safe and secure area.</li> <li>• Ensure that correcting customer journals are communicated to Assistant Accountant for processing.</li> <li>• Ensure that control accounts (POS, Receipting, Unallocated, etc.) relating to levy customers are cleared before accounting period closure.</li> </ul>

		<ul style="list-style-type: none"> <li>• Reconcile to ensure that the Horticulture import levy GL Account and import selling levy GL Account have been invoiced on the same monetary value before the accounting period closure.</li> <li>• Reconcile that the Horticulture producer levy GL Account and local selling levy GL Account have been invoiced on the same monetary value before the accounting period closure.</li> <li>• Reconcile Grain tonnages for both local and import purchases before the accounting period closure.</li> <li>• Ensure that levy customers submit monthly returns by the 7<sup>th</sup> and 10<sup>th</sup> of each month.</li> <li>• Ensure that monthly levy customer statements are emailed to all clients by the 11<sup>th</sup> of each month.</li> <li>• Ensure that the debtors' age analysis for levy customers are within terms and prescribed interest is charged promptly on 60+ day accounts.</li> <li>• Authorises all verified credit balance refunds to levy customers as directed by the client and/or Supervisor.</li> <li>• Follow up on outstanding payments from overdue/difficult clients the Assistant Accountant is unable to solicit.</li> <li>• Prepare bad debts listing for immediate interventions by Supervisor and blocking of approved bad debt levy accounts on Accounting and AMID Systems before accounting period closure.</li> <li>• Liaise with company Lawyers on long outstanding debtors after sending notifications and warning letters as per NAB debtors' management policy.</li> <li>• Liaise with Inland and Border Inspectors to confirm whether a Miller/Trader is still operating.</li> <li>• Ensure sequential and safe filling of all processed levy customer supporting documents.</li> </ul>
4.	<b>Accounts Receivable – Fleet Leasing</b>	<ul style="list-style-type: none"> <li>• Review invoices, credit notes and receipts processed for internal and external truck leasing for validity, accuracy and completeness before updating into the Accounting system.</li> <li>• Ensure that all truck leasing related customer documents are updated in the Accounting System by the 7<sup>th</sup> of each month.</li> <li>• Ensure annual effective prices for truck leasing are updated by 01 April of each financial year.</li> <li>• Ensure that truck leasing customer master data is updated in full as required by the Accounting System and a hardcopy master data amendment file is kept in a safe and secure area.</li> <li>• Ensure that correcting customer journals are communicated to Assistant Accountant for processing.</li> <li>• Ensure that control accounts (POS, Receipting, Unallocated, etc.) relating to truck leasing customers are cleared before accounting period closure.</li> <li>• Ensure that monthly truck leasing customer statements are emailed to all clients by the 11<sup>th</sup> of each month.</li> <li>• Ensure that the debtors' age analysis for truck leasing customers are within terms and prescribed interest is charged promptly on 30+ day accounts.</li> <li>• Authorises all verified credit balance refunds to truck leasing customers as directed by the client and/or Supervisor.</li> <li>• Follow up on outstanding payments from overdue/difficult clients the Assistant Accountant is unable to solicit.</li> <li>• Prepare bad debts listing for immediate interventions by Supervisor and blocking of approved bad debt truck leasing accounts on accounting System before accounting period closure.</li> </ul>

		<ul style="list-style-type: none"> <li>• Liaise with company Lawyers on long outstanding debtors after sending notifications and warning letters as per AMTA debtors' management policy.</li> <li>• Ensure sequential and safe filling of all processed truck leasing customer supporting documents.</li> </ul>
5.	<b>Accounts Receivable – Other Property Leasing</b>	<ul style="list-style-type: none"> <li>• Review invoices, credit notes and receipts processed for internal and external other property leasing for validity, accuracy and completeness before updating into the Accounting system.</li> <li>• Ensure that all other property leasing related customer documents are updated in the Accounting System by the 7<sup>th</sup> of each month.</li> <li>• Ensure that all office or floor space leasing invoices are processed and issued by the 1<sup>st</sup> of each month.</li> <li>• Ensure annual effective prices for other property leasing are updated by 01 April of each financial year.</li> <li>• Ensure that other property leasing customer master data is updated in full as required by the Accounting System and a hardcopy master data amendment file is kept in a safe and secure area.</li> <li>• Ensure that correcting customer journals are communicated to Assistant Accountant for processing.</li> <li>• Ensure that control accounts (POS, Receipting, Unallocated, etc.) relating to other property leasing customers are cleared before accounting period closure.</li> <li>• Ensure that monthly leasing customer statements are emailed to all clients by the 11<sup>th</sup> of each month.</li> <li>• Ensure that the debtors' age analysis for other property leasing customers are within terms and prescribed interest is charged promptly on 30+ day accounts.</li> <li>• Authorises all verified credit balance refunds to other property leasing customers as directed by the client and/or Supervisor.</li> <li>• Follow up on outstanding payments from overdue/difficult clients the Assistant Accountant is unable to solicit.</li> <li>• Prepare bad debts listing for immediate interventions by Supervisor and blocking of approved bad debt other property leasing accounts on accounting System before accounting period closure.</li> <li>• Liaise with company Lawyers on long outstanding debtors after sending notifications and warning letters as per AMTA debtors' management policy.</li> <li>• Ensure sequential and safe filling of all processed other property leasing customer supporting documents.</li> </ul>
6.	<b>Accounts Receivable – Grain Sales</b>	<ul style="list-style-type: none"> <li>• Review invoices, credit notes and receipts processed for grain sales for validity, accuracy and completeness before updating into the Accounting system.</li> <li>• Ensure that all grain sales related customer documents are updated in the Accounting System by the 7<sup>th</sup> of each month.</li> <li>• Ensure annual effective prices for grain sales are updated by 01 April of each financial year or as determined by regulators.</li> <li>• Ensure that grain sales customer master data is updated in full as required by the Accounting System and a hardcopy master data amendment file is kept in a safe and secure area.</li> <li>• Ensure that correcting customer journals are communicated to Assistant Accountant for processing.</li> <li>• Ensure that control accounts (POS, Receipting, Unallocated, etc.) relating to grain sales customers are cleared before accounting period closure.</li> </ul>

		<ul style="list-style-type: none"> <li>• Ensure that monthly grain sales customer statements are emailed to all clients by the 11<sup>th</sup> of each month.</li> <li>• Ensure that the debtors' age analysis for grain sales customers are within terms and prescribed interest is charged promptly on 30+ day accounts.</li> <li>• Authorises all verified credit balance refunds to grain sales customers as directed by the client and/or Supervisor.</li> <li>• Follow up on outstanding payments from overdue/difficult clients the Assistant Accountant is unable to solicit.</li> <li>• Prepare bad debts listing for immediate interventions by Supervisor and blocking of approved bad debt grain sales accounts on accounting System before accounting period closure.</li> <li>• Liaise with company Lawyers on long outstanding debtors after sending notifications and warning letters as per AMTA debtors' management policy.</li> <li>• Ensure sequential and safe filling of all processed grain sales customer supporting documents.</li> </ul>
7.	<b>Accounts Receivable – Government Subsidies</b>	<ul style="list-style-type: none"> <li>• Review invoices, credit notes and receipts processed for GRN subsidy for validity, accuracy and completeness before updating into the Accounting system.</li> <li>• Ensure that all GRN subsidy related customer documents are updated in the Accounting System by the 7<sup>th</sup> of each month.</li> <li>• Ensure that the planned budget funding requests are processed and invoiced as per line Ministry directives.</li> <li>• Ensure that Government Subsidy customer master data is updated in full as required by the Accounting System and a hardcopy master data amendment file is kept in a safe and secure area.</li> <li>• Ensure that correcting customer journals are communicated to Assistant Accountant for processing.</li> <li>• Ensure that control accounts (POS, Receipting, Unallocated, etc.) relating to GRN subsidy customers are cleared before accounting period closure.</li> <li>• Ensure that monthly GRN subsidy customer statements are emailed to all clients by the 11<sup>th</sup> of each month.</li> <li>• Ensure that the debtors age analysis for GRN subsidy customers are within terms and any delayed payments are promptly escalated and followed up with the line Ministry.</li> <li>• Authorises all verified credit balance refunds to GRN subsidy customers as directed by the client and/or Supervisor.</li> <li>• Follow up on outstanding payments from overdue/difficult clients the Assistant Accountant is unable to solicit.</li> <li>• Ensure sequential and safe filling of all processed grain sales customer supporting documents.</li> </ul>
8.	<b>Accounts Receivable – Milling Income</b>	<ul style="list-style-type: none"> <li>• Review invoices, credit notes and receipts processed for milling income for validity, accuracy and completeness before updating into the Accounting system.</li> <li>• Ensure that all milling income related customer documents are updated in the Accounting System by the 7<sup>th</sup> of each month.</li> <li>• Ensure that all milling income invoices are processed and issued by the 1<sup>st</sup> of each month.</li> <li>• Ensure annual effective prices for milling income are updated by 01 April of each financial year.</li> </ul>

		<ul style="list-style-type: none"> <li>• Ensure that milling income customer master data is updated in full as required by the Accounting System and a hardcopy master data amendment file is kept in a safe and secure area.</li> <li>• Ensure that correcting customer journals are communicated to Assistant Accountant for processing.</li> <li>• Ensure that control accounts (POS, Receipting, Unallocated, etc.) relating to milling income customers are cleared before accounting period closure.</li> <li>• Ensure that monthly milling income customer statements are emailed to all clients by the 11<sup>th</sup> of each month.</li> <li>• Ensure that the debtors' age analysis for milling income customers are within terms and prescribed interest is charged promptly on 30+ day accounts.</li> <li>• Authorises all verified credit balance refunds to milling income customers as directed by the client and/or Supervisor.</li> <li>• Follow up on outstanding payments from overdue/difficult clients the Assistant Accountant is unable to solicit.</li> <li>• Prepare bad debts listing for immediate interventions by Supervisor and blocking of approved bad debt for milling income customer accounts on accounting System before accounting period closure.</li> <li>• Liaise with company Lawyers on long outstanding debtors after sending notifications and warning letters as per AMTA debtors' management policy.</li> <li>• Ensure sequential and safe filling of all processed milling income customer supporting documents.</li> </ul>
9.	<b>Accounts Receivable – Trashes/Chicken Feed Sales</b>	<ul style="list-style-type: none"> <li>• Review invoices, credit notes and receipts processed for milling and grain movement by-products for validity, accuracy and completeness before updating into the Accounting system.</li> <li>• Ensure that all milling and grain movement by-product income related customer documents are updated in the Accounting System by the 7<sup>th</sup> of each month.</li> <li>• Ensure that all milling and grain movement by-product invoices are processed and issued by the 7<sup>th</sup> of each month.</li> <li>• Ensure annual effective prices for milling and grain movement by-product income are updated by 01 April of each financial year.</li> <li>• Ensure that milling and grain movement by-product income customer master data is updated in full as required by the Accounting System and a hardcopy master data amendment file is kept in a safe and secure area.</li> <li>• Ensure that correcting customer journals are communicated to Assistant Accountant for processing.</li> <li>• Ensure that control accounts (POS, Receipting, Unallocated, etc.) relating to milling income customers are cleared before accounting period closure.</li> <li>• Ensure that monthly milling and grain movement by-product income customer statements are emailed to all clients by the 11<sup>th</sup> of each month.</li> <li>• Ensure that the debtors' age analysis for milling income customers are within terms and prescribed interest is charged promptly on 30+ day accounts.</li> <li>• Authorises all verified credit balance refunds to milling and grain movement by-product income customers as directed by the client and/or Supervisor.</li> <li>• Follow up on outstanding payments from overdue/difficult clients the Assistant Accountant is unable to solicit.</li> </ul>

		<ul style="list-style-type: none"> <li>• Prepare bad debts listing for immediate interventions by Supervisor and blocking of approved bad debt for milling and grain movement by-product income customer accounts on accounting System before accounting period closure.</li> <li>• Liaise with company Lawyers on long outstanding debtors after sending notifications and warning letters as per AMTA debtors' management policy.</li> <li>• Ensure sequential and safe filling of all processed milling and grain movement by-product customer supporting documents.</li> </ul>
10.	<b>Accounts Receivable – Commissions</b>	<ul style="list-style-type: none"> <li>• Review invoices, credit notes and receipts processed for commission earned for validity, accuracy and completeness before updating into the Accounting system.</li> <li>• Ensure that all commission income related customer documents are updated in the Accounting System by the 7<sup>th</sup> of each month.</li> <li>• Ensure that all commission invoices are processed and issued by the 7<sup>th</sup> of each month.</li> <li>• Ensure annual effective allocations for commission income are updated by 01 April of each financial year.</li> <li>• Ensure that commission income customer master data is updated in full as required by the Accounting System and a hardcopy master data amendment file is kept in a safe and secure area.</li> <li>• Ensure that correcting customer journals are communicated to Assistant Accountant for processing.</li> <li>• Ensure that control accounts (POS, Receipting, Unallocated, etc.) relating to GRN grant income customers are cleared before accounting period closure.</li> <li>• Ensure that monthly commission income customer statements are emailed to all clients by the 11<sup>th</sup> of each month.</li> <li>• Ensure that the debtors' age analysis for commission income customers are within terms and prescribed interest is charged promptly on 30+ day accounts.</li> <li>• Authorises all verified credit balance refunds to commission income customers as directed by the client and/or Supervisor.</li> <li>• Follow up on outstanding payments from overdue/difficult clients the Assistant Accountant is unable to solicit.</li> <li>• Prepare bad debts listing for immediate interventions by Supervisor and blocking of approved bad debt for commission income customer accounts on accounting System before accounting period closure.</li> <li>• Liaise with company Lawyers on long outstanding debtors after sending notifications and warning letters as per AMTA debtors' management policy.</li> <li>• Ensure sequential and safe filling of all processed commission income customer supporting documents.</li> </ul>
11.	<b>Accounts Receivable – Fresh Produce Sales</b>	<ul style="list-style-type: none"> <li>• Review invoices, credit notes and receipts processed for produce sales for validity, accuracy and completeness before updating into the Accounting system.</li> <li>• Ensure that all produce sales related customer documents are updated in the Accounting System by the 3<sup>rd</sup> of each month.</li> <li>• Ensure that all produce sales invoices are processed and issued daily.</li> <li>• Ensure weekly and daily produce sales prices are updated on the accounting system before daily sales occur.</li> </ul>

		<ul style="list-style-type: none"> <li>• Ensure that produce sales customer master data is updated in full as required by the Accounting System and a hardcopy master data amendment file is kept in a safe and secure area.</li> <li>• Ensure that correcting customer journals are communicated to Assistant Accountant for processing.</li> <li>• Ensure that control accounts (POS, Receipting, Unallocated, etc.) relating to produce sales customers are cleared before accounting period closure.</li> <li>• Ensure that approved weekly donations of produce are recorded on the Accounting System by the 3<sup>rd</sup> of each month.</li> <li>• Ensure that approved weekly discards of produce are recorded on the Accounting System by the 3<sup>rd</sup> of each month.</li> <li>• Ensure that monthly produce sales customer statements are emailed to all clients by the 4<sup>th</sup> of each month.</li> <li>• Ensure that the debtors' age analysis for produce sales customers are within terms and prescribed interest is charged promptly on 30+ day accounts.</li> <li>• Authorises all verified credit balance refunds to produce sales customers as directed by the client and/or Supervisor.</li> <li>• Follow up on outstanding payments from overdue/difficult clients the Assistant Accountant is unable to solicit.</li> <li>• Prepare bad debts listing for immediate interventions by Supervisor and blocking of approved bad debt for produce sales customer accounts on accounting System before accounting period closure.</li> <li>• Liaise with company Lawyers on long outstanding debtors after sending notifications and warning letters as per AMTA debtors' management policy.</li> <li>• Ensure sequential and safe filling of all processed produce sales customer supporting documents.</li> </ul>
12.	<b>Customer Query Handling</b>	<ul style="list-style-type: none"> <li>• Deals with account enquires via telephone, email or face-to-face from the public that cannot be resolved by Assistant Accountant.</li> <li>• Assist all customers in a friendly and professional manner at all times.</li> <li>• Escalates unresolved customer queries after a week has passed since its receipt.</li> </ul>
13.	<b>Accounts Payable (Corporate Accounts, DSA, Fresh Produce Farmers, Retailers and Agents, Payroll, Statutory and Ministerial Projects)</b>	<ul style="list-style-type: none"> <li>• Review purchases orders, invoices, debit notes, delivery notes and payments processed for listed supplier account types for validity, accuracy and completeness before updating into the Accounting system.</li> <li>• Ensure all supplier invoices are received for processing by the 30<sup>th</sup> or 31<sup>st</sup> of each month and received invoices are processed on a daily basis into the Accounting System.</li> <li>• Ensures that all suppliers are paid on a weekly basis per approved payment runs and proof of payments are send out each Friday.</li> <li>• Ensures that invoices received are forwarded to the relevant departments for approval and verification before they are processed and paid on a weekly basis.</li> <li>• Ensures that all supplier accounts are reconciled to supplier statements by the 30<sup>th</sup> of each month.</li> <li>• Conducts special investigations related to financial matters such as cost and or supplier account analysis.</li> <li>• Conducts monthly face-to-face supplier visits to clarify outstanding queries by the 15<sup>th</sup> of each month.</li> </ul>

		<ul style="list-style-type: none"> <li>• Ensure that supplier account master data is updated in full as required by the Accounting System and a hardcopy master data amendment file is kept in a safe and secure area.</li> <li>• Ensure that correcting supplier journals are communicated to Assistant Accountant for processing.</li> <li>• Ensure that control accounts (POS, Remittances, Unallocated, etc.) relating to supplier accounts are cleared before accounting period closure.</li> <li>• Ensure that the supplier age analysis for all supplier accounts are within terms to avoid interest payments.</li> <li>• Follow up on outstanding invoices from overdue/difficult suppliers the Assistant Accountant is unable to solicit.</li> <li>• Prepare long outstanding supplier aging listing for immediate interventions by Supervisor and blocking of supplier accounts with outstanding queries on Accounting System before accounting period closure.</li> <li>• Ensure sequential and safe filling of all processed supplier account supporting documents.</li> <li>• Responsible to ensure the submission of regulatory taxes per due dates (PAYE, SSC, VAT, VET, ECT, Levies, etc.).</li> </ul>
<b>14.</b>	<b>Purchase Orders</b>	<ul style="list-style-type: none"> <li>• Ensures that long outstanding Purchase Orders are investigated and filled within 1 month of creation.</li> <li>• Ensures that filled orders are correctly processed by Assistant Accountant.</li> <li>• Ensures that filled orders are filled with purchase transaction supporting documents.</li> <li>• Ensures that Assistant Accountants process order requests on a daily basis.</li> <li>• Responsible to provide suggestions on automation of Purchase Order creation, review and emailing to avoid manual scanning and emailing.</li> </ul>
<b>15.</b>	<b>Supplier Query Handling</b>	<ul style="list-style-type: none"> <li>• Deals with account enquires via telephone, email or face-to-face from the public that cannot be resolved by Assistant Accountant.</li> <li>• Assist all suppliers in a friendly and professional manner at all times.</li> <li>• Escalates unresolved supplier account queries after a week has passed since its receipt.</li> </ul>
<b>16.</b>	<b>Effect Weekly Payments</b>	<ul style="list-style-type: none"> <li>• Ensure preparation of direct bank transfer letters as requested from time to time for petty cash reimbursements, inter-bank and other EFT payments.</li> <li>• Ensure loading of weekly payment runs on online banking system for approval by signatories.</li> <li>• Ensure strict compliance with set payment run procedures and credit supplier account 30 day terms.</li> <li>• Follow up and ensure that weekly payments are released on time by the Finance Manager and Managing Director or Operations Managers.</li> <li>• Ensure printing and saving of PDF proof of payment on internal finance shared drive for them to be sent to suppliers each Friday and attached to hardcopy transaction for filling.</li> <li>• Responsible to provide suggestions to automate emailing of proof of payments to suppliers to avoid manual emailing.</li> <li>• Responsible to provide suggestions to automate weekly payment run link between Accounting and Online Banking System.</li> </ul>

<b>17.</b>	<b>Fixed Asset Register Maintenance</b>	<ul style="list-style-type: none"> <li>• Responsible for updating the Asset Register by the 1<sup>st</sup> of each month in terms of IFRS and Finance Policy.</li> <li>• Ensure that fixed assets are tagged and asset number is linked to related supplier invoices before updating into the Accounting System.</li> <li>• Conduct physical inspections of assets to Fixed Asset Register once every quarter-end.</li> <li>• Prepare monthly depreciation journal for posting into Accounting System by the 2<sup>nd</sup> of each month.</li> <li>• Ensure that each fixed asset item is insured when purchased or replaced before any use.</li> <li>• Ensure that each fixed asset is disposed of in accordance with the Financial Policy, Procedures and Procurement Policy of the Agency.</li> </ul>
<b>18.</b>	<b>Cash Flow Management</b>	<ul style="list-style-type: none"> <li>• Prepare weekly cash flow calculations in accordance with financial strategy and financial policy (each Monday morning by 09h00).</li> <li>• Ensure that excess funds are identified and communicated to supervisor for re-investment options.</li> <li>• Act as focal person during the preparation of budgets and forecasting process of the Unit.</li> <li>• Responsible to negotiate for better investment interest rates from bankers.</li> <li>• Engage with Supervisor to establish operational objectives for each financial year.</li> <li>• Develop, review, analyse and confirm financial plans and forecasts for each financial year.</li> <li>• Adhere to financial planning and forecasting standards and requirements.</li> <li>• Submit draft financial plans and forecasts for financial approval.</li> <li>• Communicate approved financial plans and forecasts to relevant stakeholders.</li> </ul>
<b>19.</b>	<b>Cash Handling</b>	<ul style="list-style-type: none"> <li>• Ensure that cash handling by subordinates is carried out per current approved policy and procedures.</li> <li>• Review cash up performed by Assistant Accountant for accuracy and completeness.</li> <li>• Review end-of-day report performed by Assistant Accountant.</li> <li>• Ensure proper sequential filling of original cash receipts including cancelled receipts.</li> <li>• Perform random spot checks of petty cash handled by Cashiers and/or Assistant Accountant.</li> <li>• Ensure bi-weekly banking of cash on hand after verification with Assistant Accountant.</li> <li>• Responsible to analyze and reconcile monthly cash banking against sales report for submission to Supervisor.</li> </ul>

20.	<b>Petty Cash Maintenance</b>	<ul style="list-style-type: none"> <li>• Manage Rundu Hub petty cash.</li> <li>• Ensure that petty cash is reimbursed before depleting.</li> <li>• Ensure that all petty cash vouchers are accompanied by receipts.</li> <li>• Maximum petty cash per transaction is N\$500.00.</li> <li>• Ensure that Petty cash payments, replenishments, disbursements and reconciliations are performed in accordance with the relevant Finance Policy and Procedure provisions.</li> </ul>
21.	<b>Bank and Petty Cash Reconciliations</b>	<ul style="list-style-type: none"> <li>• Act as central liaison with the Agency's bankers.</li> <li>• Review and approve supporting reconciliation documents for all weekly bank deposits and receipt transaction allocations into the Accounting System.</li> <li>• Review and approve supporting reconciliation documents for all weekly supplier payments.</li> <li>• Ensure that bank statements in PDF and Excel format are availed to Assistant Accountant(s) to prepare weekly bank and petty cash account reconciliations for controlled center(s).</li> <li>• Ensure that monthly fixed deposit and credit card bank account statements are automated for receipt from the bankers.</li> <li>• Ensure that unreconciled bank entries as escalated by Assistant Accountant are investigated and corrected on a weekly basis.</li> <li>• Ensure that new users are loaded and old users are removed from online banking system(s) within 1 week from the on-boarding or off-boarding of subordinates or managers.</li> <li>• Scrutinise petty cash vouchers and carry out random cash counts of petty cash boxes held by cashiers and Assistant Accountant(s) to curb unauthorized/fraudulent use thereof.</li> <li>• Ensure that proper filling of all bank correspondences is maintained.</li> </ul>
22.	<b>Inventory Control</b>	<ul style="list-style-type: none"> <li>• Ensure that controlled stock items are properly invoiced and updated into Accounting System on a daily basis.</li> <li>• Responsible to conduct weekly/monthly stock counts with consignment controller or custodian in accordance with current Finance Policy and inventory management procedures.</li> <li>• Responsible to update theoretical stock with count values and report and material variances to Supervisor for corrective action before next stock count.</li> </ul>
23.	<b>Filling</b>	<ul style="list-style-type: none"> <li>• Ensures proper filling of all bank correspondence on account and online banking user maintenance.</li> <li>• Ensure proper filling of all bank inter-bank and transfer letters.</li> <li>• Ensure proper filling of all original bank confirmation letters obtained from suppliers.</li> <li>• Ensure proper filling of all final EFT audit report and signed off payment batch for each weekly payment run.</li> <li>• Ensure proper filling of all signed off bank and petty cash reconciliations.</li> <li>• Ensure proper filling of all customer documents.</li> <li>• Ensure proper filling of all supplier documents.</li> <li>• Ensure proper filling of all approved changes to any master data on the Accounting System.</li> <li>• Ensure proper filling of all stock counts and related amendments.</li> </ul>

		<ul style="list-style-type: none"> <li>• Ensure proper filling of long outstanding queries resolved and pending.</li> <li>• Ensure proper filling of outstanding purchase orders.</li> </ul>
<b>24.</b>	<b>General</b>	<ul style="list-style-type: none"> <li>• Perform any other related duties as required from time to time which are in line with accounting work and duty station applied for.</li> <li>• Develop and implement standard operating procedures and reporting records needed for the effective performance of the unit's activities.</li> <li>• Attends internal and external meetings as required from time to time.</li> <li>• Serve as a Financial Advisor to supervisors at duty stations.</li> </ul>
<b>25.</b>	<b>Internal and External Audit Support</b>	<ul style="list-style-type: none"> <li>• Act as liaison for handling internal and external audit queries from auditors for annual and adhoc audits.</li> <li>• Ensure that valid, accurate and complete documents are provided to auditors as requested.</li> <li>• Plan and coordinate the annual external audit programme and adhoc internal audits of controlled center(s).</li> <li>• Keep abreast of latest auditing trends, risks and internal control weaknesses for improvements.</li> <li>• Responsible to track and clear external and internal audit findings before the next audit.</li> </ul>
<b>26.</b>	<b>Supervision</b>	<ul style="list-style-type: none"> <li>• Ensures that subordinates are suitably trained and developed to achieve performance requirements.</li> <li>• Assess subordinates' performance and implement behaviour correcting measures as and when required.</li> <li>• Coordinates the work of the Assistant Accountant(s) on a daily basis.</li> <li>• Perform bi-annual and annual performance appraisals as directed by HR Policy.</li> <li>• Compiles a monthly leave schedule for all staff in the division/Unit for planning and business continuity purposes.</li> <li>• Investigates staff complaints and enquiries and takes corrective measures if necessary to prevent recurrences.</li> <li>• Ensure that monthly reporting and processing deadlines for Finance Unit are strictly adhered by all subordinates.</li> <li>• Ensure that leave applications of all subordinates are approved each Friday.</li> </ul>
<b>27.</b>	<b>Financial Reporting</b>	<ul style="list-style-type: none"> <li>• Responsible for monthly reconciliation and integration of payroll data to Accounting System.</li> <li>• Prepares, analyses and distributes monthly budget vs actual expenditure reports to relevant users.</li> <li>• Prepare monthly report on un-reconciled balance sheet accounts for controlled center(s) for follow up by Supervisor.</li> <li>• Prepare monthly report on fraudulent or erroneous payments for review by Supervisor.</li> <li>• Prepare monthly report on adherence to weekly payment run cycle dates and times for review by Supervisor.</li> <li>• Prepare weekly cash flow summary report for review by Supervisor.</li> <li>• Prepare monthly customer age analysis and related bad debts listing for review and follow by Supervisor.</li> <li>• Prepare monthly/quarterly management reports for controlled center(s) per prescribed format and timelines.</li> <li>• Prepare monthly report on cash handling variances for review by Supervisor.</li> <li>• Prepare weekly hub trading report for review by Supervisor.</li> </ul>

		<ul style="list-style-type: none"> <li>• Prepare weekly list of hub produce received without valid Tax Invoices or Invoices for review and follow up by Supervisor.</li> <li>• Prepare monthly stock counts adjustment report of controlled center(s) for approval by Supervisor and updating of Accounting System.</li> <li>• Assist Head Office with preparation of consolidated annual financial statement.</li> </ul>
28.	<b>Budgeting and Control</b>	<ul style="list-style-type: none"> <li>• Responsible for ensuring that spending is within approved budget for controlled centre(s).</li> <li>• Responsible to prepare annual financial budgets for controlled centre(s).</li> <li>• Responsible for follow up on allocated budget funding payments from Line Ministry/Head Office by the 20<sup>th</sup> of each month.</li> <li>• Responsible to provide financial advice on capital projects.</li> </ul>
29.	<b>Cost Analysis</b>	<ul style="list-style-type: none"> <li>• Responsible to guide on potential cost savings by analysing cost movements.</li> <li>• Responsible to guide on potential revenue generating initiatives by analysing plans, researching and stakeholder engagements.</li> <li>• Responsible to ensure that costs are allocated to correct cost centres for reporting purposes.</li> <li>• Assist with design, development and implementation of accounting systems and processes (i.e. IQ Retail and PASTEL, etc.).</li> <li>• Monitor and review the maintenance of management accounting systems and cash flow transactions and ensure adherence to codes of practices and protocol.</li> <li>• Responsible to analyse and interpret cost/ financial data and information with recommendations.</li> <li>• Responsible to identify financial risks and threats as applicable and recommend corrective actions.</li> </ul>
30.	<b>Personal Development</b>	<ul style="list-style-type: none"> <li>• Responsible for preparing performance contracts at the beginning of each financial year for discussion with the Supervisor.</li> <li>• Responsible to notify the Supervisor of any annual and study leave to be taken at the beginning of the financial period and monthly for any changes during the year.</li> <li>• Responsible for identifying skills upgrade training to achieve contracted performance levels.</li> <li>• Responsible for tracking own progress on performance contract for informal and formal reviews on a monthly, quarterly, semi-annual and annual basis with the Supervisor.</li> <li>• Offer professional guidance and support to direct subordinates to ensure that departmental plans and activities are implemented within agreed timescales.</li> <li>• Responsible to familiarize and understand current Human Resource, Finance and Administration and Operational departmental policies and procedures, Namibian legislation applicable to key tasks (Tax and Labour Law) and adhering and aligning with corporate values and strategic initiatives of the organization and related changes from time to time.</li> </ul>

## **POSITION SPECIFICATION FOR POSITION**

### **Minimum Educational Requirements:**

#### **Qualifications and Subjects**

A Bachelor's Degree in Accounting.

### **Minimum Years of Experience Required:**

#### **Type of Experience:**

At least four (4) years' experience in a similar position. Completed Articles will be an advantage. At least 2 years should be at a supervisory level.

## **KEY PERFORMANCE AREAS AND INDICATORS**

1. Petty Cash – Number of reconciled differences and errors in quantity and dollar amounts.
2. EFT Payment Runs – Number of run deadlines missed (related to time and date of payment run).
3. Cash Flow Management – Number of excess funds not identified for re-invested.
4. Filling – Number of supporting documents not available for audit verification.
5. Fixed Asset - Value of financial losses due to lack of fixed assets not being insurance before use.
6. Accounts receivable collection period - % of accounts receivable balances within 30 days.
7. Financial Reports – Number of Financial Reports submitted on time.
8. Queries - % queries resolved when received.
9. Bad Debts Management - % Bad debts against revenue invoiced.
10. Fixed Assets – Value and number of differences in fixed asset recording data not in accordance with Financial and Procurement Policy and Procedures (date, time, costs, period, detail, serial numbering and coding).
11. General Ledger - Value and number of differences on GL reconciliations not cleared at each month-end.
12. Bank Reconciliations – Number of reconciled differences and errors in quantity and dollar amounts at each month-end.
13. Risk Assessment and Controls – Number of internal control enhancements implemented and working appropriately.
14. Liaises with Internal and external Auditors – Value and number of unreconciled or outstanding audit differences or controls.
15. Budget preparation - % of final budget submitted per requirements.
16. Accounts Payable Management - % of accounts payable balances within 30 day terms.
17. Taxes - Number of filling dates missed for VAT, SSC, VET Levy, PAYE, Income Tax, etc.
18. Supervision – Number of performance management reports missing for subordinates.

## **KNOWLEDGE, SKILLS AND ABILITIES**

### **KNOWLEDGE**

1. Generally Accepted Accounting Principles (GAAP).
2. Generally Accepted Auditing Standards (GAAS).
3. International Financial Reporting Standards (IFRS).
4. Economic and forecasting methods and procedures.
5. Financial policies, strategic and long range financial planning.
6. Financial management and public financing techniques.
7. Knowledge of HR, Finance and Administration Personnel Rules, regulations, policies and procedures.
8. Knowledge of accounting principles and practices including financial statement preparation, debits and credits, revenues and expenses, and liabilities as needed to analyze and interpret complex accounting data.
9. Knowledge of budgeting principles.
10. Knowledge of purchasing and accounts payable procedures such as invoicing, procurement, and bidding processes as needed to analyze and interpret complex accounting data.
11. Knowledge of payroll accounting including time and attendance and employee reimbursement as needed to analyze and interpret complex accounting data.
12. Knowledge of the principles, practices and methods of property and equipment inventory control and management (fixed assets).
13. Knowledge of auditing principles and practices including audit sampling, work papers, quality control, and reporting as needed to conduct periodic internal audits and prepare for and assist outside auditors during their evaluation of the agency.
14. Knowledge of the application of data processing techniques to the maintenance of accounting records as needed to ensure that documentation is recorded and easily accessible.
15. Knowledge of computer applications related to financial reporting such as database, spreadsheet, and word processing as needed to develop reports and correspondence and provide information.
16. Knowledge of accounting system software to establish documentation of financial transactions and prepare reports.
17. Knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition and grammar as needed to communicate with individuals so that the individuals will understand the message presented.
18. Knowledge of mathematics to include addition, subtraction, multiplication and division as needed to calculate percentages, fractions, decimals, averages, totals, and ratios.

### **SKILLS & ABILITIES**

1. Reviewing and interpreting complex financial reports, ledgers, records and legal documents.
2. Ability to review, classify, categorize, prioritize, and/or analyze data as needed to examine and analyze financial records and prepare and interpret a variety of accounting statements and reports.
3. Ability to establish and maintain cooperative working relationships with individuals to include vendors, employees, co-workers, and department managers as needed to coordinate financial administration.
4. Ability to analyze complex problems and reports and reach sound conclusions as needed to audit financial accounts and find inconsistencies in financial data.
5. Ability to conduct research and formulate substantive recommendations as needed to prepare reports.
6. Ability to analyze and interpret financial information as needed to establish, monitor, and maintain financial accounts and transactions.
7. Ability to trace and identify transactions in financial records as needed to find errors or discrepancies.
8. Ability to verbally present information using appropriate tone, delivery style, volume, pace, and non-verbal gestures as needed to ensure the listener's attention and understanding.
9. Ability to deliver negative information in a sensitive and understanding manner as needed to explain and resolve errors and problems.
10. Ability to demonstrate appropriate patience and tact when dealing with confused and/or defensive individuals citizens as needed to provide information or directions to individuals.
11. Ability to motivate, develop and direct people as they work as needed to lead less experienced staff members.
12. Ability to prepare accurate financial statements at an intermediate level of complexity.
13. Ability to establish and maintain good working relationship with other AMTA employees and the public.

**OFFICE / FIELD WORK**

100% Office Work with ability to travel when operations required.

**DEGREE OF SUPERVISION AND WORK CLASSIFICATION:**

The fundamental reason that this position exists is to perform professional accounting work. The essential functions of this position include obtaining financial data and information, reviewing financial documents and related information, evaluating financial data and information, preparing financial documentation, providing consultation and expert advice to management, employees or other groups, serving as a lead worker, and various administrative tasks. The employee performs professional assignments requiring developed judgement and discretion in the application of professional accounting theory. Employee performs a variety of accounting assignments and/or assume on-going responsibility for an element of a larger accounting program, or a program of limited scope. The Accountant level is distinguished from the Assistant Accountant, in that the latter would typically receive more supervision, perform routine processing tasks and perform less judgmental assignments. Employees at the Accountant level supervise subordinate clerical staff, such as the Assistant Accountant.

**APPROVAL (SIGNATURE REQUIRED):**

<b>INCUMBENT'S NAME</b>	<b>SIGNATURE</b>	<b>DATE</b>
<b>SUPERVISOR'S NAME</b>	<b>SIGNATURE</b>	<b>DATE</b>
<b>MANAGER'S NAME</b>	<b>SIGNATURE</b>	<b>DATE</b>
<b>Job Description Disclaimer:</b> The statements included in this document are intended to describe the general nature and level of work being performed by employees assigned to this classification. They are not intended to be construed as an exhaustive list of all responsibilities, duties and/or skills required of all personnel so classified		