



## JOB DESCRIPTION

<b>POSITION TITLE:</b>	<b>Assistant Accountant</b>
<b>REPORTING TO:</b>	<b>Accountant</b>
<b>DIVISION:</b>	<b>Finance and Logistics</b>
<b>SUBORDINATE:</b>	<b>Cashier</b>
<b>DATE:</b>	<b>March 2014 (updated on 12 November 2023)</b>
<b>GRADE:</b>	<b>B4</b>

### **Purpose of the Position**

#### **This Position:**

To perform clerical, accounts related and administrative support to the accountant by performing various accounting duties and to facilitate data capturing for effecting direct and petty cash expenditure payments to creditors as well as to facilitate timely data capturing for invoicing all customers of the agency.

<b>PERFORMANCE SPECIFICATION</b>		
	<b>Key Performance Areas</b>	<b>Key Tasks</b>
1.	<b>Management of Accounts Receivables (AR)</b>  (i.e., Tenders, Truckport Fees, Levies, Fleet Leasing, Property Leasing, Grain Sales, GRN Subsidies, Milling Income, Trashes/Chicken Feed Sales, Fresh Produce Sales, Value Addition Sales and Commission)	<ul style="list-style-type: none"> <li>• Review invoices, credit notes and receipts processed for all invoicing for validity, accuracy and completeness before updating into the accounting system.</li> <li>• Responsible that all invoicing is captured with related customer documents in the accounting system by the 01<sup>st</sup> of each calendar month.</li> <li>• Responsible to action that correct invoice pricing is used to process all customer invoices.</li> <li>• Assist accountant to keep an updated record of all customer Masterfile data which is kept safe.</li> <li>• Responsible to capture correcting customer journals as directed by the accountant.</li> <li>• Assist accountant to clear all control accounts on a monthly basis before accounting period closure.</li> <li>• Responsible to send customer statements via emailed to all clients by the 8<sup>th</sup> of each calendar month.</li> <li>• Responsible to action that the debtors age analysis is always within terms and prescribed interest is charged promptly on 30+ day accounts.</li> <li>• Responsible to action that all credit balances on customer accounts are refunded before calendar month-end.</li> <li>• Responsible to follow-up on outstanding payments from overdue/difficult clients and to escalate long outstanding once to the accountant for immediate action.</li> <li>• Responsible to prepare bad debts listing for immediate interventions by the accountant and initiating blocking of approved bad debtors before the accounting period closure.</li> <li>• Assist with the preparation of demand letters for long outstanding debtor.</li> <li>• Responsible to action sequential and safe filling of all processed customer invoices and credit notes with required supporting documents.</li> </ul>
2.	<b>Management of Accounts Payable (AP)</b>  (i.e., Corporate Accounts, DSA, Fresh Produce Farmers, Retailers and Agents,	<ul style="list-style-type: none"> <li>• Contacts suppliers to deliver invoices on time to avoid interest charges and out of period processing.</li> <li>• Responsible for matching of prices and quotations with orders.</li> <li>• Responsible for validating that each received supplier invoice is valid (approved by required signatories), arithmetically accurate and complete in terms of the required supporting documents as outlined in the Finance Policy and Procedural Manual and or other approved internal procedure(s).</li> <li>• Responsible for validating that each received supplier invoice is correctly accounting for orders, VAT, transaction dates, references, amount (inclusive and exclusive), levies, and description of services that match to required supporting documents.</li> </ul>

	<b>Payroll, Statutory and Ministerial Projects)</b>	<ul style="list-style-type: none"> <li>• Responsible for validating that each received supplier invoice is signed-off by the relevant divisional/unit heads.</li> <li>• Responsible to check if invoices were already captured and allocated to the correct ledger account numbers.</li> <li>• Responsible to attach preparation sheet, payment remittance to the correct invoices.</li> <li>• Responsible to process received purchases orders, invoices, debit notes, delivery notes and journals as received on a daily basis.</li> <li>• Responsible to send processed invoices with relevant support for verification by accountant before payment is made.</li> <li>• Responsible to prioritise daily work to ensure that all supplier invoices for the month are received and processing by the 30<sup>th</sup> or 31<sup>st</sup> of each month.</li> <li>• Responsible to share proof of payments with all suppliers on each Friday.</li> <li>• Assist the accountant with monthly supplier account reconciliation preparation by the 30<sup>th</sup> of each month.</li> <li>• Conducts monthly face-to-face supplier visits to clarify outstanding queries by the 15<sup>th</sup> of each month.</li> <li>• Assist the accountant to accurately and completely maintain supplier Masterfile data.</li> <li>• Responsible to process supplier account adjusting journals as directed by the accountant.</li> <li>• Assist the accountant to clear control accounts on a monthly basis before processing period end.</li> <li>• Assist the accountant to keep supplier aging within terms for allocated supplier accounts.</li> <li>• Responsible to escalate resolution of long overdue/difficult supplier accounts for action by the accountant.</li> <li>• Responsible to prepare long outstanding supplier aging listing for immediate interventions by the accountant.</li> <li>• Responsible to identify situations when early settlement discounts are offered and ensure such terms are met in order to help the company obtain the related savings.</li> <li>• Responsible to sequentially file all processed supplier account supporting documents once reviewed and updated into the accounting system by the accountant.</li> </ul>
<b>3.</b>	<b>Purchase Orders</b>	<ul style="list-style-type: none"> <li>• Responsible to action that long outstanding Purchase Orders are investigated and filled within 1 month of creation.</li> <li>• Responsible to process filled orders by matching signed-off supplier invoice in the accounting system on a daily basis.</li> <li>• Responsible to action that filled orders are filled with purchase transaction supporting documents on a daily basis.</li> </ul>
<b>4.</b>	<b>Query Handling for Accounts Payable (AP) and Accounts Receivable (AR)</b>	<ul style="list-style-type: none"> <li>• Responsible to deal with account enquires via telephone, email or face-to-face from the public as per allocated accounts on a daily basis.</li> <li>• Responsible to assist all suppliers and customers (both internal and external) in a friendly and professional manner at all times.</li> </ul>

		<ul style="list-style-type: none"> <li>Responsible to escalate unresolved supplier and customer account queries after 3 days since receipt to the accountant for immediate resolution.</li> </ul>
5.	<b>Petty Cash Maintenance</b>	<ul style="list-style-type: none"> <li>Responsible to prepare petty cash vouchers for payments and processing into to accounting system or review and updating by accountant.</li> <li>Responsible to ensure that petty cash is reimbursed before depletion at each calendar month-end.</li> <li>Responsible to ensure that all petty cash vouchers are accompanied by valid company expense receipts.</li> <li>Responsible to adhere to petty cash voucher limits set from time to time.</li> <li>Responsible to prepare petty cash payments and reconciliations in accordance with Finance Policy provisions.</li> </ul>
6.	<b>Bank and Petty Cash Reconciliations</b>	<ul style="list-style-type: none"> <li>Responsible to prepare supporting reconciliation documents for all weekly bank deposits and receipting transaction allocations into the Accounting System.</li> <li>Responsible to review and approve supporting reconciliation documents for all weekly supplier payments.</li> <li>Responsible to download bank statements in PDF and Excel to prepare weekly bank and petty cash reconciliations.</li> <li>Responsible to action that unreconciled bank entries are escalated to Accountant for guidance on clearing on a weekly basis.</li> <li>Responsible to keep petty cash management in order for any planned random cash count by the accountant or internal auditor.</li> <li>Responsible to action that proper filling of all bank correspondences is maintained on a weekly basis.</li> </ul>
7.	<b>Inventory Control</b>	<ul style="list-style-type: none"> <li>Assist accountant to ensure that stock items are properly invoiced and updated into Accounting System on a daily basis.</li> <li>Assist accountant to conduct weekly/monthly stock counts with consignment controller or custodian in accordance with current Finance Policy and inventory management procedures.</li> <li>Assist accountant to action that inventory count adjustments are processed into the accounting system at each calendar month-end.</li> </ul>
8.	<b>Cash Flow Management</b>	<ul style="list-style-type: none"> <li>Assist accountant to prepare weekly cash flow calculations in accordance with financial strategy and financial policy by 09h00 on each Monday.</li> </ul>

9.	<b>Cash Handling</b>	<ul style="list-style-type: none"> <li>• Responsible to action that daily cash handling by cashiers is carried out per current approved policy and procedures.</li> <li>• Responsible to perform checks for accuracy and completeness of daily cash-ups by cashiers.</li> <li>• Responsible to action end-of-day processing for the next day.</li> <li>• Responsible to action proper sequential filling of original cash receipts including cancelled receipts and signed daily cash up reports for daily review by the accountant.</li> <li>• Responsible to perform random spot checks on cash handled by the Cashiers.</li> <li>• Responsible to action that bi-weekly banking of cash on hand is performed as guided by procedures.</li> </ul>
10.	<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>• Responsible to action proper filling of all bank inter-bank and transfer letters.</li> <li>• Responsible to action proper filling of all original bank confirmation letters obtained from suppliers.</li> <li>• Responsible to action proper filling of all final EFT audit report and signed off payment batch for each weekly payment run.</li> <li>• Responsible to action proper filling of all signed off bank and petty cash reconciliations.</li> <li>• Responsible to action proper filling of all customer documents.</li> <li>• Responsible to action proper filling of all supplier documents.</li> <li>• Responsible to action proper filling of all approved changes to any master data on the Accounting System.</li> <li>• Responsible to action proper filling of all stock counts and related amendments.</li> <li>• Responsible to action proper filling of long outstanding queries resolved and pending.</li> <li>• Responsible to action proper filling of outstanding purchase orders.</li> </ul>
11.	<b>Internal and External Audit Support</b>	<ul style="list-style-type: none"> <li>• Assist accountant with obtaining supporting documents for internal and external audit queries.</li> </ul>
12.	<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 cashiers 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 immediate disciplinary action is taken to rectify poor/negative behaviour without favour.</li> <li>• Ensure that leave applications of all subordinates are approved by each Friday.</li> </ul>

<b>13.</b>	<b>Financial Reporting</b>	<ul style="list-style-type: none"> <li>• Responsible to prepare monthly supplier and customer age analysis report and related bad debt/long outstanding payment listing for review and follow by Supervisor.</li> <li>• Responsible to prepare monthly report on cash-up and deposit variances for review by Supervisor.</li> <li>• Responsible to prepare weekly hub trading report for review by Supervisor.</li> <li>• Responsible to prepare weekly list of hub produces received without valid Tax Invoices or Invoices for review and follow up Supervisor.</li> </ul>
<b>14.</b>	<b>Budgeting and Control</b>	<ul style="list-style-type: none"> <li>• Responsible for ensuring that spending is within approved budget for controlled center(s).</li> <li>• Assist accountant with preparation of annual financial budgets for controlled center(s).</li> </ul>
<b>15.</b>	<b>Cost Analysis</b>	<ul style="list-style-type: none"> <li>• Assist accountant with potential cost savings by analysing cost movements.</li> <li>• Assist accountant to identify potential revenue generating initiatives based on know-how.</li> <li>• Responsible to ensure that all processing is allocated to the correct cost centre costs for accurate reporting.</li> </ul>
<b>16.</b>	<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>• 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 National Diploma in Accounting

### Minimum Years of Experience Required:

#### Type of Experience:

At least two (2) years' experience in a similar or related position.

## KEY PERFORMANCE AREAS AND INDICATORS

1. Invoice Verifications – Number and value of differences and errors on processed invoices.
2. Invoices – Number of invoices outstanding at each month-end.
3. Discounts lost – Cost of passing up discount by paying invoices after discount period.
4. Invoice Cycle – Time taken to resolve invoice errors.
5. Payable invoices - % of payable invoices that have not been matched to purchase orders.
6. Purchase Orders – Number of long outstanding orders at each month-end.
7. Supplier Invoice Processing – Number of supplier invoices processed incorrectly.
8. Employee Queries – Number of long outstanding internal staff queries.
9. Customer Queries – Number of long outstanding customer queries.
10. Customer Invoice Processing – Number of income invoices processed incorrectly.
11. Petty Cash – Number of reconciled differences and errors in quantity and dollar amounts.
12. Cash Handling – Number and value of differences and errors in daily cash ups.
13. Filling – Number of filling dates missed.
14. Accounts Receivable Management - % Accounts receivable effectiveness.
15. Accounts receivable collection period - Accounts Receivable Turnover (Number of times in one accounting period AMTA customers pay).
16. Accounts Payable Management - % effectiveness in payables management.
17. Accounts Payable Management – Accounts payable Turnover (Number of times in one accounting period AMTA pays suppliers).
18. Financial Reports – Number of errors in Financial Reports.
19. Financial Reports - % Financial reports issued on time.
20. Bad Debts Management - % Bad debts against revenue invoiced.
21. 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).

22. General Ledger - Value and number of differences on GL reconciliations not cleared.
23. Bank Reconciliations – Number of reconciled differences and errors in quantity and dollar amounts.
24. Financial Management Reports - % Financial reports issued on time
25. Supervision – Number of performance management reports missing for subordinates.

## **KNOWLEDGE, SKILLS AND ABILITIES**

### **KNOWLEDGE**

1. Basic double-entry bookkeeping and financial record keeping principles and terminology.
2. Knowledge of procedures used to credit and debit accounts based on activity in area of responsibility.
3. Knowledge of filing, indexing and cross-referencing methods.
4. Knowledge of following procedures used to post general ledger entries.
5. Knowledge of standard bookkeeping and accounting principles and procedures.
6. Basic cash handling, and balancing methods.
7. Bookkeeping and accounting clerical procedures related to payroll, accounts payable and receivable, cash collection and the maintenance of numerical and statistical records.

### **SKILLS & ABILITIES**



1. Posting, verifying, compiling and reconciling figures.
2. Skill in the use of a calculator to perform arithmetic operations.
3. Skill in entering numerical or coded data into computer using keyboard operations.
4. Skill in performing key entry of alpha or numeric material.
5. Skill in following procedures to count money and make change for cash transactions.
6. Ability to detect and correct arithmetic errors.
7. Ability to detect errors or discrepancies in the entry of records, posting data, or other entries.
8. Ability to focus attention on work assignments or responsibilities in a distracting environment.
9. Ability to interpret and implement instructions issued by management.
10. Ability to work effectively with others in close or stressful situations.
11. Ability to work without close supervision.
12. Ability to follow through on specific problems or programs and maintain a continuous level of emphasis until completion.
13. Ability to perform simple arithmetic calculations (adding, subtracting, multiplying and dividing).
14. Ability to use spoken language to communicate information or ideas to answer a question or request.
15. Ability to process large sums of money and make a variety of cost computations.
16. Ability to adjust schedules to reflect changing situations, requirements, or priorities.
17. Making accurate arithmetic calculations including addition, subtraction, multiplication, division, fractions and decimals with speed and accuracy.
18. Establishing and maintaining effective working relationships with those contacted in the course of the work.
19. Ability to quickly learn the policies and procedures pertaining to the work.

**OFFICE / FIELD WORK**

100% Office Work

**DEGREE OF SUPERVISION AND WORK CLASSIFICATION:**

The fundamental reason that this position exists is to perform simple but skilled clerical and administrative accounting task involving the application of bookkeeping principles to the maintenance of financial accounts and filled records. Based on specific job assignment, work functions may include reviewing source data, preparing and entering information from source and supporting documents into an accounting system, managing accounts payable tasks, accounts receivable tasks, performing general clerical duties, preparing bank deposits and compiling data for a variety of reports. Assistant Accountants are supervised by a variety of different classifications depending on their assignment and in this case by the accountant.

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**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>LINE MANAGER'S NAME</b>	<b>SIGNATURE</b>	<b>DATE</b>
<b>HEAD OF DIVISIONS NAME</b>	<b>SIGNATURE</b>	<b>DATE</b>

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**Job Description Disclaimer:** 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.