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		Issue No.	01
		Effective Date	01.08.2022

SECTION A: QUALIFICATION DETAILS													
QUALIFICATION DEVELOPER (S)		Botswana Institute of Chartered Accountants											
TITLE	Diploma in Public sector Finance and Accountancy										NCQF LEVEL	6	
STRANDS (where applicable)	Strands not applicable												
FIELD	Business, Commerce and Management Studies			SUB-FIELD	Finance				CREDIT VALUE	240			
New Qualification					✓		Legacy Qualification						
SUB-FRAMEWORK		General Education					TVET			✓		Higher Education	
QUALIFICATION TYPE	Certificate	I	II	III	IV	V	Diploma	✓		Bachelor			
	Bachelor Honours			Post Graduate Certificate						Post Graduate Diploma			
	Masters							Doctorate/ PhD					
RATIONALE AND PURPOSE OF THE QUALIFICATION													
RATIONALE: <p>The Botswana Institute of Chartered Accountants (BICA) has amongst its primary objectives; to promote high quality accounting, auditing and financial reporting standards and practices, in line with internationally accepted standards. In light of this mandate, BICA and the Office of the Accountant General (OAG) of Botswana signed a Memorandum of Understanding on 10th August 2017. The purpose of this MOU is to create a formal basis for cooperation and collaboration between the OAG and BICA for the advancement of high quality public financial</p>													

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management and reporting within the Government of Botswana through joint activity in areas including, but not limited to:

- Advocacy for public financial management and financial reporting reforms in Botswana,
- Cooperation in the development of solutions to meet capacity needs in the Government,
- Consideration of other options for working together to promote public financial management reforms

The objectives of the Participants in entering into this MOU are to collaborate in the promotion of high quality public financial management and financial reporting in Botswana through joint activity in areas which include:

- Support adoption and implementation of International Public Sector Accounting Standards (IPSAS) for the Government of Botswana.
- Identification of solutions to address the skills gaps in financial accounting, financial management and financial reporting within the public service in Botswana.
- Support development and implementation of Continuous Professional Development and other professional training programmes for staff of the OAG and other accounting professionals working in the public sector.
- Advise on suitability of public sector training programmes /qualifications that are marketed by third parties to the OAG.
- Promote accountancy profession in the public sector by increasing the number of professional accountants in public sector.

One of the key deliverables identified by BICA in a bid to discharge its obligations under this MOU is the development of a curriculum which would form the base of capacity development initiatives in the public sector. This curriculum would not only assist government in ensuring the rights skills are available as the Public Finance Management Reforms are rolled out but would also help to ensure there is an appropriate framework for continuous professional development once the reforms are completed. The curriculum development was preceded by a consultation process which helped to identify the ideal competencies of a public sector accounting professional. This Competency framework was developed in a series of workshops organised by the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) in South African. The workshops were supported by the Pan African Federation of Accountants (PAFA) which invited al Professional Accounting Organisations (PAO) in English Speaking Africa, including BICA. Financing for the project was provided by the German Cooperation agency (GIZ). Once the competency framework had been developed, the learning outcomes for each competency were then developed. The PAOs were then encouraged to develop qualifications based on these learning outcomes and competency framework at different levels in order to assist those who need to obtain a formal qualification and acquire the competencies required to be effective finance officers in the public sector. The development of this Postgraduate Diploma by BICA is aimed at the professionalization of financial management in the public sector in Botswana by providing graduates recruited into the public sector with an opportunity to develop themselves further and enhance opportunities for growth in their careers.

The Ministry of Finance and Economic Development's Public Finance Management reform project would transform the public sector in many ways. It is expected to have a significant impact on the "business model" of government and therefore has major implications for the everyday working lives of public sector accountants. There is bound

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to be changes not only to accounting mechanisms such as the budgets and the manner in which they are developed, the integrated financial management systems and procurement systems, but on the competences and profiles of the people managing these mechanisms. While there is a lot of debate on how the public sector would be transformed, there remains little doubt about the visibility of, and importance of accounting in the 'New Public Sector'.

From the needs analysis commissioned by BICA on the 21st September 2021 results (evidence available) and other fact finding initiatives employed, it was found that, Office of the Accountant General, The Office of the Auditor General, Local Authorities, the Internal Audit Department of the Ministry of Finance and various parastatals and non-governmental organisations like SADC and UN agencies have a severe skills gap and therefore acknowledge that they would have a significant appetite for graduates of the Diploma Qualification. All these stakeholders were invited by BICA to send representatives to the BICA Public Sector Committee which provided oversight to the curriculum development project.

PURPOSE: (itemise exit level outcomes)

The **purpose** of this qualification is to prepare multidisciplinary qualified accounting professionals who are able to:

- Apply the legal framework in public sector accounting.
- Manage the accounting function of the public sector and integrate ethical standards.
- Prepare financial statements using accrual base (IPSAS), as well as budgets and monitor their execution.

MINIMUM ENTRY REQUIREMENTS (including access and inclusion)

The minimum entry requirements are set out below:


- Candidates must have obtained at least certificate IV, NCQF level 4 TVET/ or equivalent.
- An assessed equivalent entry qualification, which may include Recognition of Prior Learning (RPL) in line with (RPL) policy.

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SECTION B QUALIFICATION SPECIFICATION	
GRADUATE PROFILE (LEARNING OUTCOMES)	ASSESSMENT CRITERIA
LO:1 Describe the regulatory environment in accounting confronting public sector entities and how it relates to wider aspects of public accountability, policy making and service delivery.	<ol style="list-style-type: none"> 1. Identify relevant legal concepts to solve performance management issues 2. determine the professional and ethical values of an auditor/accountant. 3. determine and evaluate issues surrounding the use of cash and accruals bases in public sector entities. 4. prepare and analyse financial reports and statements for a range of public sector entities in the context of IPSAS. 5. identify the role of computer-based integrated financial management information systems in public sector entities
LO2: Examine the way audits and audit operations are managed and of the various processes required for obtaining and evaluating audit evidence and appraising control environments;	<ol style="list-style-type: none"> 1. apply knowledge and skills in the management of audit operations. 2. Discuss the application of ISSAIs in audit engagements. 3. compare and contrast the respective roles of internal and external audit in the public sector with emphasis on oversight 4. recommend best approach to conducting audits in the public sector with particular emphasis on the types of audits unique to/predominant in the public sector
LO4: Discuss the main classes of public revenue and public finance	<ol style="list-style-type: none"> 1. Compare and contrast the major elements of public revenue generation 2. Apply computerized financial planning applications in predicting future revenue and expenditure streams for medium and short-term budget estimation in public sector entities. 3. Compute the tax liabilities of corporate entities from source data following national rules;
LO:5 Demonstrate an in-depth understanding of concepts in management accounting control and performance measurement to various business scenarios and case studies	<ol style="list-style-type: none"> 1. Identify and evaluate Management accounting concepts to solve performance management and performance measurement issues 2. Identify and evaluate the cost of creating value 3. Apply capital investment decision making Techniques.

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SECTION C	QUALIFICATION STRUCTURE				
COMPONENT	TITLE	Credits Per Relevant NCQF Level			Total Credits
		Level [4]	Level [5]	Level [6]	
FUNDAMENTAL COMPONENT Subjects/ Courses/ Modules/Units	<i>n/a</i>				
CORE COMPONENT Subjects/Courses/ Modules/Units	Financial Accounting			20	20
	Legal & Professional Aspects			20	20
	Information and Communication Technology			20	20
	Governance & Accountability in the Public Sector			30	30
	Public Sector Financial Management			30	30

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	Cost & Management Accounting			30	30
	Public Sector Revenue & Taxation			30	30
	Audit And Assurance			30	30
	Financial Reporting Framework for Public Sector Entities			30	30
STRANDS/ SPECIALIZATION	<i>Subjects/ Courses/ Modules/Units</i>	Credits Per Relevant NCQF Level			Total Credits
		Level [4]	Level [5]	Level [6]	
	<i>n/a</i>				

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SUMMARY OF CREDIT DISTRIBUTION FOR EACH COMPONENT PER NCQF LEVEL	
TOTAL CREDITS PER NCQF LEVEL	
NCQF Level	Credit Value
6	240
TOTAL CREDITS	240
Rules of Combination: (Please Indicate combinations for the different constituent components of the qualification)	
<p>There are nine core modules in the Qualification. All modules are compulsory. The credits distributed across the qualification gives a total credit of 240.</p> <p>The modules are pegged at the same level and are not a prerequisite of each other and may be arranged and offered in any sequence flexibly.</p>	

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ASSESSMENT ARRANGEMENTS

All assessments which are leading to the award of the qualification will be based on learning outcomes and associated assessment criteria. Assessment will be conducted by Assessors who have been registered with Botswana Qualifications Authority (BQA). The assessment focuses on both formative and summative assessment strategies.

The assessments will be flexible as follows:

I. Formative assessment

This will be aligned to the learning outcomes. Formative assessment or continuous assessments include tests, class discussions, role presentations and assignments. These forms of assessment will contribute to **40%** of the final grade.

II. Summative assessment

This takes the form of final examinations written at the end of the semester. These forms of assessment will contribute to **60%** of the final grade.

Other appropriate assessment strategies will depend on ETP's approved assessment policies.

MODERATION ARRANGEMENTS

Assessments will be internally and externally moderated by BQA registered and accredited moderators in line with approved moderation policies.

RECOGNITION OF PRIOR LEARNING

Recognition of Prior Learning (RPL) will be applicable for award of part or whole credits towards the qualification.

CREDIT ACCUMULATION AND TRANSFER

Credit Accumulation Transfer (CAT) will be applicable for consideration for award in this qualification.

PROGRESSION PATHWAYS (LEARNING AND EMPLOYMENT)

Upon successful completion of the qualification, learners can progress vertically by going into a degree programme in the same field. They can also apply for admission and exemptions in the CIPFA qualification.

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Completion of the qualification would also help learners to secure admission in the BICA Chartered Accountancy Qualification.

Vertical Pathways

The qualification articulates vertically onto the following NCQF Level 7 qualifications:

- Bachelor of Accounting and Finance.
- Bachelor of Management Accounting.
- Bachelor of Commerce (Financial Sciences) in Auditing.
- Bachelor of Financial Risk Management.
- CIPFA professional qualification

The qualification articulates horizontally onto the following NCQF Level 6 qualifications

Horizontal Articulation:

- Diploma in Finance
- Diploma in Banking and Finance
- Diploma in Business Administration

Employment Pathways

With this qualification graduates will have requisites competences and attributes to work as/for:

- Consultant specializing in public sector Finance
- accounting officer
- Credit analyst
- Audit technician
- Policy planning officer
- Budget Analyst
- public sector accounting technician
- IPSAS technician
- Tax Technician

QUALIFICATION AWARD AND CERTIFICATION

A learner must comply with the minimum credit requirements of 240 in order to be awarded the qualification. To pass any module, a candidate must obtain a minimum mark of 50%.

Final Exit Point	Award
Completion of 240 Credits	Diploma in Public sector Finance and Accountancy

SUMMARY OF REGIONAL AND INTERNATIONAL COMPARABILITY

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The proposed Qualification is specialized and unique in nature and structure. This makes it difficult to find Institutions offering similar Qualifications that be used directly as a benchmark.

The qualification was benchmarked as followings:

1. Diploma in Public Sector Financial Management – Zambia Institute of Chartered accountants (ZICA)

This Qualification is targeted at accountants working in the Public Sector or those trainee accountants intending to pursue a financial management career in the Public Sector. The overall objective of the qualification is to provide specialized training in Public Sector Financial Management at a national level so as to create a trained professional cadre of public sector accountants who would enhance financial management and accountability in the public sector.

Both qualifications are intended to provide skills, knowledge, and competency in public sector financial management. The whole structure of this Qualification is similar to the proposed Qualification in many respects. The modules and the learning outcomes are similar in coverage and depth. The distinguishing factor is that the proposed qualification has 9 modules as compared to the benchmark qualification which has 6. The extra modules provide more rigor and depth to the proposed qualification.

2. The API's Competencies Framework benchmark

The AFROSAI-E developed a professionalisation strategy with the assistance of representatives from Supreme Audit Institutions across the continent. BICA represented the Auditor General of Botswana and took part in this exercise, which yielded a competency framework to be promoted across the continent for customisation by various countries. The strategy has the underlying aim of creating an environment in which governments across the region will be both encouraged to consider and act on professionalisation initiatives in accounting and auditing and be facilitated in doing so through the availability of methodologies, advice, and support materials. The AFROSAI-E competencies framework sets out the range of knowledge, understanding and competences that a qualified public sector financial manager and/or auditor would be expected to possess in order to practise at various different levels of accounting and/or auditing within the discipline of public financial management. The framework would provide a foundation on which education providers could build qualifications relevant to public sector accountants and auditors and the competencies identified form the basis of the curriculum developed by BICA.

3. Diploma in International Public Financial Management (CIPFA)

The qualification was also benchmarked against the Diploma in International Public Financial Management of the Chartered Institute of Public Finance and Accounting (CIPFA). The benchmarking exercises yielded satisfactory results as the qualification covers the key learning outcomes of this qualification and actually goes beyond in terms of extra module provided.

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The developed qualification is targeted at accountants working in the Public Sector or those trainee accountants intending to pursue a financial management career in the Public Sector. The overall objective of the qualification is to provide specialized training in Public Sector Financial Management at a national level so as to create a trained professional cadre of public sector accountants who would enhance financial management and accountability in the public sector. The proposed qualification can articulate easily with the **Diploma in Public Financial Management** offered by Zambia Institute of Chartered accountants (ZICA) The modules and learning outcomes are similar and marched with the ones proposed in the developed qualification. It has similar employment pathways. Moreso the assessment strategies adopted are based on the learning outcomes and will yield similar results. The proposed qualification equally articulates to the diploma in international Public Finance as it is grounded on the same structure, principles and professionalism offered by the **CIPFA diploma qualification**. The developed qualification, like those it was benchmarked against provide opportunity for further training as in Bachelor of Accounting and Finance, Bachelor of Management Accounting etc. Employment opportunities for the developed qualification are consulting in public sector finance, credit analyst, IPSAS technician amongst others.

REVIEW PERIOD

The review period for the qualification would be five years.