



THE REPUBLIC OF UGANDA

SCHEME OF SERVICE FOR THE ACCOUNTS CADRE

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OCTOBER 2016

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LIST OF ACRONYMS

GoU	Government of Uganda
MoFPED	Ministry of Finance, Planning and Economic Development
MoPS	Ministry of Public Service
MDAs	Ministries, Departments and Agencies
LGs	Local Governments

1.0 INTRODUCTION

Among the key strategies of the Public Service Reform Program is a need to strengthen Human Resource Management function in order to make the public service more responsive, efficient, effective and accountable in use of resources and service delivery. Updating the Schemes of Service for various cadres in the Public Service is one of the reform and change implementation strategy aimed at improving and sustaining quality of human resources and productivity in the Public Service.

The Accountants cadre has been developing over time. At the international level, the foundation of international accounting standards was laid in 1966 when it was proposed that an international study group be started comprising of institute of Chartered accountants of England and Wales (ICAEW), American institute of chartered public accountants (AICPA) and Canadian Institute of Chartered Accountants (CICA). In Uganda, the institute of certified public accountants was set up after the Accountant's Act; cap 266 of the laws of Uganda was enacted in August 1992.

The Government of the republic of Uganda undertook to professionalise the accounts cadre and has since 2000, been sponsoring Accounts staff to undertake professional courses. It is against this background that a new scheme of service is being developed for the accounts cadre.

2.0 OBJECTIVES OF THE SCHEME

The objectives of the Scheme are:

- (a) To provide a framework that attracts competent and effective Officers with a consistent and professional approach on the basis of competence, merit, diligence and ability;
- (b) To motivate and enable Officers acquire necessary professional training, on-job staff development and a culture of self-advancement initiatives;
- (c) To provide for clearly defined job descriptions and specifications with clearly delineated duties and responsibilities at all levels within the career structure that will ensure proper deployment and utilisation of the human resource;
- (d) To establish standards able to appropriately guide recruitment, training and advancement within the career structure;
- (e) To provide a responsive career structure to professional growth and development as well as facilitate appropriate career planning and succession management.

3.0 ADMINISTRATION AND MANAGEMENT OF THE SCHEME

The Ministry of Finance, Planning and Economic Development (MoFPED) shall be responsible for the administration of the Accounts Scheme. In so doing, the Permanent Secretary, Ministry of Finance, Planning and Economic Development shall:

- (a) Ensure that the provisions of the scheme are strictly observed for fair and equitable treatment of Accounts officers;
- (b) Ensure promotion of ethics and professional conduct among the Accounts specialists ;
- (c) Provide professional guidance and establish professional standards;
- (d) Take responsibility for strategic and professional development of the cadre;
- (e) Ensure that vacant posts within this job cadre are declared for filling;
- (f) In collaboration with the Public Service Commission and Line Ministries, ensure that Accounts Officers are confirmed in their appointments on successful completion of the probationary period; and
- (g) Ensure job promotion and deployments are in line with the existing Public Service Policies and regulations.

3.1. Staff Performance

Upon deployment, a respective Responsible Officer shall have full responsibility for the management of the Accounts Officer(s). The Responsible Officer's responsibility shall include:

- a) Management of the Accounts Officer's day to day performance at work;
- b) Periodic performance appraisals;
- c) Pay, discipline, training and development; and
- d) Custody of personal and confidential records of the Accounts Officer.

3.2. General Management Guidelines

The Scheme of Service shall be administered in line with existing Public Service regulations and, Administrative instructions as may be issued from time to time. The general management guidelines are as follows:

(a) Implementation of the Accounts Cadre Scheme

Responsible Officers shall be the implementing units and will administer this Scheme of Service in consultation with the Permanent Secretary/Secretary to the Treasury, and/or Secretary to relevant Service Commission(s) while handling matters relating to recruitment, appointments, postings, reviewing structures/staffing norms and professional training.

(b) Recruitment and Promotion

- (i) Where filling a vacant post requires recruitment other than posting or deployment, Responsible Officers should inform the Permanent Secretary/Secretary to the Treasury about existence of a vacant post. On receipt of the notification, the Permanent Secretary/Secretary to the Treasury shall make arrangement to seek clearance from the Permanent Secretary, Ministry of Public Service to fill the vacant post.

Upon obtaining clearance to fill the vacant post (s), the Permanent Secretary/Secretary to the Treasury shall recommend and declare the vacant post(s) to the relevant Service Commission for further action.

- (ii) In the case of Local Governments, respective Accounting Officers should submit cases for recruitment to the District Service Commissions.

(c) Deployment

(i) Filling vacant posts at the Centre will normally be filled through posting or deployment by the parent Ministry/Department – Accountant General’s Office: Ministry of Finance, Planning and Economic Development.

(ii) In the case of Local Governments, respective Accounting Officers will be responsible for posting to various Departments and Lower Local Governments.

(d) Training

The Ministry of Finance, Planning and Economic Development will retain an advisory role in setting standards regarding professional ethics, career development and training. Responsible Officers are encouraged to provide budget, develop and implement training plans for staff deployed under their jurisdictions in accordance with overall Public Service training policy framework.

3.3. Existing Accounts Grading

The table below presents the existing grading of the Accounts Cadre:

Current Job Title	Current Salary Scale
Accountant General	U1 SE
Director Accounts	U1 SE
Commissioner/Accounts	U1 SE
Assistant Commissioner/Accounts	U1 E
Chief Finance Officer	U1 E
Principal Accountant Principal Treasurer	U2
Senior Accountant Senior Treasurer	U3
Accountant Principal Accounts Assistant Treasurer	U4
1. Senior Accounts Assistant 2. Senior Assistant Treasurer	U5
Accounts Assistant Treasurer Assistant	U7

3.4. New Accounts Designations and Salary Grading

The table below presents the new grading of the Accounts Cadre:

New Job Title	New Salary Scale
Accountant General	U1 S
Director Accounts	U1 SE
Commissioner Accounts	U1 SE
Assistant Commissioner(Accounts)/Chief Finance Officer	U1 E
Principal Accountant/Principal Treasurer	U2
Senior Accountant/Senior Treasurer	U3
Accountant/Treasurer	U4
Senior Assistant Accountant	U5
Assistant Accountant	U7

3.5. Conversion to the Grading structure

- (a) Serving Officers will adopt and convert as appropriate to the equivalent new designations provided in the Scheme of Service;
- (b) For advancement to the higher grades, officers must possess the prescribed minimum qualifications and/or experience required for the grade;
- (c) Where posts have been abolished, the serving officers shall be considered for appointment to higher grades provided they possess the minimum qualifications and/or experience required for the grade.

3.6. Recognised Qualifications

The following are the recognised qualifications for the purpose of this scheme:

- (i) Diploma in Accounts or Business Studies with a bias in Accounting
- (ii) An Honours Bachelors degree in Finance and Accounting or an Honours degree with a bias in Accounting.
- (iii) Full professional qualification in Accountancy.
- (iv) A post-graduate Diploma or, Masters Degree in a relevant field.

3.7. Accounts Function in Ministries, Departments and Local Governments

Accounts officers deployed in MDAs and LGs shall be responsible for management of the entire Accounts function at the station of deployment in line with the MDA/LGs Strategic objectives.

4.0. JOB DESCRIPTIONS AND PERSON SPECIFICATIONS

For purposes of this scheme of service, job descriptions include person specifications and key competencies for Accounts Officers.

Job descriptions are statements describing the job purpose, roles and tasks undertaken in fulfilling organisational objectives. Job descriptions prescribe relationships between individuals in jobs and the organization and distinguish a particular job from others. However, it should be noted that job descriptions examine job needs rather than individuals performing the jobs.

Competencies according to the Uganda Public Service Competence Dictionary (2007), denotes, the specific and observable knowledge, skills and behaviours that are associated with effective functioning of the job or task. Thus, in this scheme of service, competences of a job refer to what an individual needs to know to be able to perform a job.

4.1. Accountant General

Job Title:	Accountant General
Salary Scale:	U1SE
Directorate:	Accounts
Reports to:	Secretary to the Treasury
Directly Supervises:	Director Accounts
Interacts with:	Commissioner for Treasury services, Auditor General, Assistant Commissioner Management Information System, Director Budget, Macro-Economics, Deputy Secretary

Treasury, Chief Executive MDAs, Chief Executive National Planning Authority, and Chief Executive URA

Purpose of the Job:

To prescribe, enforce and review Public Financial Management systems and procedures and report on Consolidated Accounts and Financial Statements of Government.

Key Duties and Responsibilities

- (a) To define and set accounting standards, establish procedures for financial management functions in Government and; provide sound control systems compatible with internationally recognised standards and practices
- (b) To support timely collection, settlement and accountability of public funds by Government organs established by law; and provide regular updates and amendments on the management and control of public funds
- (c) To carry out regular inspection for all Government organs established by law in order to ensure compliance to existing laws, policies, standards and regulations as a means of protecting public property against losses, wastage and irregularities.
- (d) To supervise expenditure and disbursements from consolidated fund in compliance with established Government laws, regulations, policies and lawful instructions.
- (e) To monitor and evaluate staffing and performance of financial management cadres in Government and oversee their professional and career development.
- (f) To periodically report on the management and control of revenue, expenditure, cash, stores, government property, interim financial statements and returns under his/her responsibility and, accounts of government.
- (g) To promptly prepare for audit: annual financial reports on public debt, revenue, expenditure and all matters relevant to public financial management in Government including final accounts.
- (h) To ensure financial terms and conditions of trust, loan, grant or, grant-in-aid are fully complied with.
- (i) To report annually to the Secretary to the Treasury on discharge of his/her duties and, provide necessary information/report regarding

government annual estimates or, revenue and expenditure the Minister may present to parliament.

Key Result Areas

- (a) Controls and systems have been proven to be effective against financial risks and that those controls are fully implemented.
- (b) Government organs utilise public funds fully for intended purposes and there are no instances of irregularities.
- (c) There are no instances of abuse of consolidated fund resources and loopholes in expenditure and disbursements of funds
- (d) Staff are competent, skilled, and do a professional job.
- (e) Expenditures have been incurred on intended purposes, and revenues have been fully accounted for in an accurate, honest, and timely manner
- (f) Audits reveal no tangible irregularities have occurred.
- (g) Donors are contented with the manner in which donors funds are managed
- (h) Appropriate decisions taken on basis of information about government annual estimates or, revenue and expenditure

Person/Job Specification

(a) Qualifications

- Qualified or Chartered Accountant (Holder of Full professional qualification in Accountancy) from a recognized awarding Institution/body accredited by ICPAU.
- Member of a recognized Accounting professional body.
- A Masters degree in Financial Management, Accountancy, Business Administration or, Management related discipline obtained from a recognized Institution accredited by the National Council for Higher Education.
- Post graduate diploma in Public Administration or Management from a recognised institution.

(b) Experience

A minimum of 15-years of working experience, 3-years of which should have been served at the level of Commissioner/Accounts or Director/Accounts in Government or, equivalent level of experience in Accounting work from a reputable organization.

(c) Required Competencies

(i) Technical Competencies

1. Planning and Budgeting

- Able to review and harmonize GoU Chart of Accounts classification system.
- Conceptualizes and interprets organizational policy and structures.
- Performs Data and Trend Analysis to support the budgeting process.

2. Expenditure management and Budgetary control

- Monitors budget and compares with actual costs and revenues.
- Able to formulate, review and enforce public financial management policies.
- Provide advice on public expenditure management and controls.
- Appreciates wider implication for National Treasury management.
- Understands, interprets, applies and is able to advice on the accounting and regulatory framework relating to public financial management.
- Understands the principles of the Constitution, roles of Parliament and cabinet.

3. Financial reporting

- Formulates policy and standards for financial reporting
- Interprets financial statements and their impact on planning, budgeting, policy and public financial management

4. Risk management and Assurance

- Provides appropriate risk mitigation and implementation strategy.
- Approves and disseminates risk management strategy and provides leadership on risk mitigation.
- Develops and deliver business risk solutions in support of business objectives.
- Understands and is able to assess the balance between managing risks and taking risks.
- Has wide experience of suitable controls to manage risks.

- Understands the principles of results oriented management, performance measurement and output targets designed to deliver objectives.
- Is able to coordinate and facilitate risk assessment exercises.

5. Information and Communications Technology

- Demonstrates basic computer skills such as keyboard skills, electronic mail system, word processing, spreadsheets and presentation
- Uses existing technology to collect, organize and classify information

6. Change Management

- Can build trust amongst members and ensure that they understand the purpose and direction of the change.
- Reinforces change message with own actions and attitude.
- Makes effort to create and maintain commitment and enthusiasm towards change.

7. Negotiation and Mediation

- Able to analyse different scenarios and identify the best fallback position
- Has clear understanding of the process and tactics of mediation and facilitating negotiation.
- Able to realize any ulterior motives of the other party
- Draws correct points of agreements and conclusions
- Is able to obtain a WIN-WIN position as an end result
- Is able to reach solutions to satisfy fundamental objectives

8. Human Resource Management

Is able to align HR needs to organizational business and national plans

9. Policy Management

- Lobbies key stakeholders to support new policies.

(ii) Behavioural Competencies

1. Inter-personal relations

- Uses network to identify opportunities, gather information and seek input to problems with a view to sustaining public service excellence.
- Decisive and takes action that in long run will build relationships and support current and future endeavours.

2. Decision Making and Problem Solving

- Absorbs, owns and take care of decision made
- Takes care of macro long term consequences of decisions
- Assertive and is objective

3. Effective communication

- Demonstrates advanced influencing, persuasion and negotiation skills.
- Expresses views and issues in a fluid, profound and cohesive manner.
- Communicates information which sets new corporate direction and has large public impact.
- Uses appropriate examples, anecdote, illustrations and humour to convey ideas.
- Is able to inspire people to work together strategically towards a common purpose.
- Is a source of advice for team members, gains their respect, and is approachable and accessible.

4. Leadership

- Leads change process and champions new innovations and initiatives.
- Instil and drives organizational change, create ownership and a sense of urgency to achieve the desired change.
- Cross functional perspective – Able to perceive things in a broad context covering a wide range of information.
- Is committed and champions the Leadership Code.
- Sets and communicates a vision for the organization.

5. Strategic thinking

- Sets vision for systems, people and regulatory framework
- Implements systems that enable the vision to crystallize

- Align current action with strategic goals, objectives and priorities of an organization.
- Deploys resources appropriately
- Employs analytical skills to review for reasonableness, comparisons, trends and regularity

6. Ethics and Integrity

- Cherishes and advocates for observance ethical values, integrity and professional codes of conduct.
- Prescribes and disseminates good practices values in furtherance of organization vision and goals.
- Independent minded in doing work – avoids conflict of interest and free from influence or control of others.

7. Intra-personal Management

- Organizational - Follows up enquiries, requests, complaints and keeps customers updated of progress.
- Reliable and executes instructions in a timely manner.
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias.
- Exerts affirmative self control and stress management.
- Promotes ethical practices.
- Patient and tolerant with ability to work under pressure and handle tight deadlines.
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame
- Maintains written short and long term goals and related work activity plans.
- Integrates sustainability into work processes by setting actions that encompass building coalitions and capacity support systems that ensure sustainability

4.2. Director Accounts

Job Title:	Director Accounts
Grade:	U1SE
Directorate:	Accounts
Reports to:	Accountant General
Directly Supervises:	Commissioner Accounts
Interacts with:	All heads of Accounts in MDAs, Director Budget, Director Macro-Economics, Director Accountant General, Governor Bank of Uganda, Chief Executives in MDAs, Chief Executive National Planning Authority, Commissioner Information Management System and Internal Auditors.

Job Purpose:

To provide strategic guidance and supervision on implementation of Treasury functions relating to financial management policy; National Accounts operations, Public debts & Asset management and IT management.

Key Duties and Responsibilities

- (a) To deputize the Accountant General in fulfilment of his/her statutory mandate, roles, responsibilities, duties and obligations.
- (b) To provide high level technical support and lay effective supervision of Heads of Department in Treasury.
- (c) To coordinate implementation and interpretation of policy issues, procedures, regulations and rules on financial matters.
- (d) To perform any duties assigned.

Key Result Areas

- (a) Controls and systems have been proven to be effective against financial risks and that those controls are fully implemented.
- (b) Government organs utilise public funds fully for intended purposes and there are no instances of irregularities.

- (c) There are no instances of abuse of consolidated fund resources and loopholes in expenditure and disbursements of funds.
- (d) Staff are competent, skilled, and do a professional job.
- (e) Expenditures have been incurred on intended purposes, and revenues have been fully accounted for in an accurate, honest, and timely manner.
- (f) Audits reveal no tangible irregularities have occurred.
- (g) Donors are contented with the manner in which donors funds are managed.
- (h) Appropriate decisions taken on basis of information about government annual estimates or, revenue and expenditure.

Person/Job Specification

(a) Qualifications

- Qualified or Chartered Accountant (Holder of Full professional qualification in Accountancy) from a recognized awarding Institution/body accredited by ICPAU
- Member of a recognized Accounting professional body
- A Masters degree in Financial Management, Accountancy, Business Administration or, Management related discipline obtained from a recognized awarding Institution.

(b) Experience

A minimum of 15-years of working experience, 3-years of which should have been served as Commissioner Accounts in Government or, equivalent level of Accounting or Internal Audit work experience from a reputable organization.

(c) Required Competencies

(i) Technical Competencies

1. Planning and Budgeting

- Able to review and harmonize GoU Chart of Accounts classification system.

- Conceptualizes and interprets organizational policy and structures.
- Performs Data and Trend Analysis to support the budgeting process.

2. Expenditure management and Budgetary control

- Monitors budget and compares with actual costs and revenues.
- Able to formulate, review and enforce public financial management policies.
- Provide advice on public expenditure management and controls.
- Appreciates wider implication for National Treasury management.
- Understands, interprets, applies and is able to advice on the accounting and regulatory framework relating to public financial management.
- Understands the principles of the Constitution, roles of Parliament and cabinet.

3. Financial reporting

- Formulates policy and standards for financial reporting
- Interprets financial statements and their impact on planning, budgeting, policy and public financial management

4. Risk management and Assurance

- Provides appropriate risk mitigation and implementation strategy.
- Approves and disseminates risk management strategy and provides leadership on risk mitigation.
- Develops and deliver business risk solutions in support of business objectives.
- Understands and is able to assess the balance between managing risks and taking risks.
- Has wide experience of suitable controls to manage risks.
- Understands the principles of results oriented management, performance measurement and output targets designed to deliver objectives.
- Is able to coordinate and facilitate risk assessment exercises.

5. Information and Communications Technology

- Demonstrates basic computer skills such as keyboard skills, electronic mail system, word processing, spreadsheets and presentation
- Uses existing technology to collect, organize and classify information

6. Change Management

- Can build trust amongst members and ensure that they understand the purpose and direction of the change.
- Reinforces change message with own actions and attitude.
- Makes effort to create and maintain commitment and enthusiasm towards change.

7. Negotiation and Mediation

- Able to analyse different scenarios and identify the best fallback position
- Has clear understanding of the process and tactics of mediation and facilitating negotiation.
- Able to realize any ulterior motives of the other party
- Draws correct points of agreements and conclusions
- Is able to obtain a WIN-WIN position as an end result
- Is able to reach solutions to satisfy fundamental objectives

8. Human Resource Management

Is able to align HR needs to organizational business and national plans

9. Policy Management

- Lobbies key stakeholders to support new policies.

(ii) Behavioural Competencies

1. Inter-personal relations

- Uses network to identify opportunities, gather information and seek input to problems with a view to sustaining public service excellence.
- Decisive and takes action that in long run will build relationships and support current and future endeavours.

2. Decision Making and Problem Solving

- Absorbs, owns and take care of decision made
- Takes care of macro long term consequences of decisions
- Assertive and is objective

3. Effective communication

- Demonstrates advanced influencing, persuasion and negotiation skills.
- Expresses views and issues in a fluid, profound and cohesive manner.
- Communicates information which sets new corporate direction and has large public impact.
- Uses appropriate examples, anecdote, illustrations and humour to convey ideas.
- Is able to inspire people to work together strategically towards a common purpose.
- Is a source of advice for team members, gains their respect, and is approachable and accessible.

4. Leadership

- Leads change process and champions new innovations and initiatives.
- Instil and drives organizational change, create ownership and a sense of urgency to achieve the desired change.
- Cross functional perspective – Able to perceive things in a broad context covering a wide range of information.
- Is committed and champions the Leadership Code.
- Sets and communicates a vision for the organization.

5. Strategic thinking

- Sets vision for systems, people and regulatory framework
- Implements systems that enable the vision to crystallize
- Align current action with strategic goals, objectives and priorities of an organization.
- Deploys resources appropriately
- Employs analytical skills to review for reasonableness, comparisons, trends and regularity

6. Ethics and Integrity

- Cherishes and advocates for observance ethical values, integrity and professional codes of conduct.
- Prescribes and disseminates good practices values in furtherance of organization vision and goals.
- Independent minded in doing work – avoids conflict of interest and free from influence or control of others.

7. Intra-personal Management

- Organizational - Follows up enquiries, requests, complaints and keeps customers updated of progress.
- Reliable and executes instructions in a timely manner.
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias.
- Exerts affirmative self control and stress management.
- Promotes ethical practices.
- Patient and tolerant with ability to work under pressure and handle tight deadlines.
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame
- Maintains written short and long term goals and related work activity plans.
- Integrates sustainability into work processes by setting actions that encompass building coalitions and capacity support systems that ensure sustainability.

4.3. Commissioner Accounts

Job Title:	Commissioner Accounts
Salary Scale:	U1 SE
Directorate:	Accounts
Reports to:	Director Accounts
Directly Supervises:	Assistant Commissioner Accounts
Interacts with:	Accountants, Chief Executives in MDAs, Head of Audit and Quality Assurance, External Audit Officer, Budget Planning Officer, Head of Human Resource and Head of Procurement.

Job Purpose:

To implement and appraise financial management systems, practices and policies to ensure effective utilization of public resources and professional development of financial management cadres in Government.

Key Duties and Responsibilities

- (a) To interpret, formulate and disseminate policies, standards and regulations on public financial management in accordance with existing laws and regulations.
- (b) To coordinate mobilization of facilities and resources for management and operations of the supporting Departments in the Accountant General's Office.
- (c) To oversee implementation and supervise management of projects that provides support functions to public financial management and professional development.
- (d) To support the existing controls in the management and, oversight of consolidated fund inflows and outflows including collection and custody of public revenue.
- (e) To ensure proper management of government bank accounts, Government banking practices, receipt of public finances and Government payment methods.
- (f) To coordinate and ensure proper management of public assets, public debt and grants in liaison with other legitimate Government bodies and Departments.
- (g) To formulate financial management policy, regulations; develop implementation guidelines and review regulatory instruments and subsidiary regulations in consonance with internationally acceptable Accounting standards
- (h) To develop capacity building strategies to enhance availability of competent and well qualified staff to support Accounting, Internal Audit; Procurement and Inventory Management units across Government.
- (i) To liaise with other Government entities in designing and developing operational financial management and reporting frameworks and disseminate within the existing Public Finance and Accountability Act and regulations.
- (j) To disseminate public awareness on financial accountability in accordance with requirements of the Public Accounts Committee, Auditor General and other bodies to which government is a stakeholder.

Key Result Areas

- (a) Accounts, and financial officers are aware of policies, standards, and regulations and have acquired the knowledge to utilise that information toward performing their jobs effectively.
- (b) Accountant General's Office well facilitated to perform its functions.
- (c) Public funds are strictly utilised for the intended purposes.
- (d) Government bank accounts are secure and only utilised for the intended purposes with proper authorisation.
- (e) Assets, grants, and debts have served the public needs and have extensively been used for the intended purposes.
- (f) Financial, and accounts staff do a professional job in line with the Financial Management Policy and Regulation and internationally acceptable accounting standards.
- (g) Staff are competent and skilled and do a professional job of supporting accounts, internal audit, procurement units in government.
- (h) Government entity reports are standard, accurate and informative, and those reports have been used to make accurate and effective financial decisions.
- (i) Public awareness on financial accountability is reasonably high and the public exhibits knowledge and ability to demand for accountability from public offices.

Person/Job Specification

(a) Qualifications

- Qualified or Chartered Accountant (Holder of Full professional qualification in Accountancy) from a recognized awarding Institution/body accredited by ICPAU.
- Member of a recognized Accounting professional body
- A Masters degree in Financial Management, Accountancy, Business Administration or, Management related discipline obtained from a recognized awarding Institution.

(b) Experience

A minimum of 12 years of working experience, 3-years of which should be obtained at the level of Assistant Commissioner Accounts in Government or, an equivalent level of Accounting work experience from a reputable organization.

(c) Required Competencies

(i) Technical Competencies

1. Planning and Budgeting

- Able to review and harmonize GoU Chart of Accounts classification system.
- Conceptualizes and interprets organizational policy and structures.
- Performs Data and Trend Analysis to support the budgeting process.

2. Expenditure management and Budgetary control

- Monitors budget and compares with actual costs and revenues.
- Able to formulate, review and enforce public financial management policies.
- Provide advice on public expenditure management and controls.
- Appreciates wider implication for National Treasury management.
- Understands, interprets, applies and is able to advice on the accounting and regulatory framework relating to public financial management.
- Understands the principles of the Constitution, roles of Parliament and cabinet.

3. Financial reporting

- Formulates policy and standards for financial reporting
- Interprets financial statements and their impact on planning, budgeting, policy and public financial management

4. Risk management and Assurance

- Provides appropriate risk mitigation and implementation strategy.
- Approves and disseminates risk management strategy and provides leadership on risk mitigation.
- Develops and deliver business risk solutions in support of business objectives.
- Understands and is able to assess the balance between managing risks and taking risks.
- Has wide experience of suitable controls to manage risks.

- Understands the principles of results oriented management, performance measurement and output targets designed to deliver objectives.
- Is able to coordinate and facilitate risk assessment exercises.

5. Information and Communications Technology

- Is able to generate reports on-line using existing technology.
- Is able to apply accounting and computer knowledge to summarize and reconcile data and, produce reports.

6. Change Management

- Transforms abstract ideas into real programs.
- Initiates and advocates for change.
- Can design and support programs to support change.

7. Human Resource Management

- Has analytical skills needed to make sound HR decisions
- Is able to interview for suitability for recruitment and promotion
- Is able to assess staff performance
- Can coach and mentor staff
- Is able to delegate and supervise staff

8. Policy Management

- Is able to conduct research and analyze current policies for relevance.
- Is able to Identify the most appropriate action
- Designs policy in an acceptable format and standard
- Promptly identifies deviations in policy implementation and makes appropriate recommendations
- Offers technical guidance on policy implementation
- Is able to recommend policy review in time

9. Negotiation and Mediation

Objectively forms the negotiating team

Has the patience to listen and to take into account the other party's point of view.

Able to disagree with the other party on any issue they raise without offending them.

(ii) Behavioural Competencies

1. Inter-personal relations

- Uses network to identify opportunities, gather information and seek input to problems with a view to sustaining public service excellence.
- Decisive and takes action that in long run will build relationships and support current and future endeavours.

2. Innovative and Proactive

- Identify and take into account important government interest in policy making process
- Understands and address political forces that affect the organization
- Able to suggest and implement new ways to doing work

3. Decision Making and Problem Solving

- Absorbs, owns and take care of decision made
- Takes care of macro long term consequences of decisions
- Assertive and is objective

4. Effective communication

- Demonstrates advanced influencing, persuasion and negotiation skills.
- Expresses views and issues in a fluid, profound and cohesive manner.
- Communicates information which sets new corporate direction and has large public impact.
- Uses appropriate examples, anecdote, illustrations and humour to convey ideas.
- Is able to inspire people to work together strategically towards a common purpose.
- Is a source of advice for team members, gains their respect, and is approachable and accessible.

5. Leadership

- Takes a stand on critical issues with honesty and integrity.
- Resolves team conflict and tries to create an atmosphere that encourages collaboration towards achievement of results.
- Makes sure that the practical needs of the team are met.

- Good planning skills - Able to focus efforts on activities needed to accomplish a task, complete a project and achieve a goal within a set time line.
- Organizational environment – Has business knowledge and expertise through experience and observation with ability to confidently apply a specific purpose.
- Clarifies roles and duties to avoid ambiguity.

6. Strategic thinking

- Advocates and designs strategies that drive prescribed vision.
- Is able to critically analyze and review submissions into details for accuracy and consistence to requirements.
- Has ability to identify how organizational policies, processes and procedures are likely to be affected by environmental changes.

7. Ethics and Integrity

- Openly and clearly expresses dissatisfaction when organizational values are being compromised.
- Is committed to implement leadership code.
- Demonstrates ability to monitor and take corrective action to ensure adherence to professional code of conduct and organizational values, norms and principles.

8. Intra-personal Management

- Organizational - Follows up enquiries, requests, complaints and keeps customers updated of progress.
- Reliable and executes instructions in a timely manner.
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias.
- Exerts affirmative self control and stress management.
- Promotes ethical practices.
- Patient and tolerant with ability to work under pressure and handle tight deadlines.
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame
- Maintains written short and long term goals and related work activity plans.

- Integrates sustainability into work processes by setting actions that encompass building coalitions and capacity support systems that ensure sustainability.

4.4. Assistant Commissioner Accounts/Chief Finance Officer

Job Title: Assistant Commissioner Accounts

Salary Scale: U1 E

Directorate: Accounts

Reports to: Commissioner Accounts or Chief Administrative Officer or Town Clerk

Directly Supervises: Principal Accountant

Interacts with: Accountants, Heads of Department, Head of Planning, Head of Budgeting, Chief Executives of Ministry of Finance, Public Service and National Planning Authority.

Job Purpose:

To provide professional and technical support in the implementation and appraisal of financial management systems, practices and policies for effective budgeting, disbursement, accountability and utilization of public resources.

Key Duties and Responsibilities

- (a) To disseminate government financial management guidelines on government accounts, financial policy & regulations, public debt and assets, public procurement & disposal of assets and inventory management.
- (b) To identify and provide appropriate inspection, supervision and reporting criteria in management of financial policy, public debt and assets; procurement policy & disposal of assets, inventory management.

- (c) To identify training needs for the accounts cadre, develop and implement professional training policy in order to ensure manpower development that meets operational challenges.
- (d) To provide research, inspection and archives services with special interests in improvement of financial management and reporting practices across government units.
- (e) To provide secretariat functions to the Accountant General on Public Accounts Committee and preparation of Treasury Memorandum matters.
- (f) To liaise with Procurement bodies on implementation of procurement laws and, to coordinate with lawful Government entities on inventory management (stores) and assets including custody of procurement records.
- (g) To coordinate and monitor Accountability Sector Working Group (ASWG) activities and update the Accountant General on developments and requirements in the Accountability sector.
- (h) To regularly inspect and monitor to ensure that all Ministries, Agencies and Local Governments (MALGs) have effective and efficient internal financial management control systems and, provide periodic reports.

Key Result Areas

- (a) Accounts, and financial officers are aware of policies, standards, and regulations and have acquired the knowledge to utilise that information toward performing their jobs effectively.
- (b) Public funds are strictly utilised for the intended purposes.
- (c) Staff are competent and skilled and do a professional job of supporting account, internal audit, procurement units in government.
- (d) Noticeable improvements in the area of financial management as a result of archive services, research and inspection.
- (e) Accurate and timely financial information is gathered and availed to the Accountant General.
- (f) Reduction of procurement irregularities and the public increasingly realise benefits that accrue of proper procurements and utilisation of government funds.
- (g) Assets, grants, and debts have served the public needs and have extensively been used for the intended purposes within the MDAs/LGs.

Person/Job Specification

(a) Qualifications

- Qualified or Chartered Accountant (Holder of Full professional qualification in Accountancy) from a recognized awarding Institution/body accredited by ICPAU.
- Member of a recognized Accounting professional body.
- A postgraduate qualification with a bias in Business Administration or, Management related field obtained from a recognized awarding Institution.

(b) Experience

A minimum of 9-years of working experience, at least 3-years of which should have been served as a Principal Accountant in Government or, an equivalent level of Accounting work experience from a reputable organization.

(c) Required Competencies

(i) Technical Competencies

1. Planning and Budgeting

- Has in-depth knowledge and understanding of the relevant financial management Regulatory framework.
- Is able to confidently interpret and apply GoU Chart of Accounts.
- Is able to correlate Work-plans to MTEF, SWAP, and BFP; interpret, analyze and present budget.
- Has ability to formulate clear BFPs and have necessary negotiation skills to influence resource allocation during budget preparation process.

2. Expenditure management and Budgetary control

- Monitors budget and compares with actual costs and revenues.
- Able to formulate, review and enforce public financial management policies.
- Provide advice on public expenditure management and controls.
- Appreciates wider implication for National Treasury management.
- Understands, interprets, applies and is able to advice on the accounting and regulatory framework relating to public financial management.

- Understands the principles of the Constitution, roles of Parliament and cabinet.

3. Financial record keeping (Accounting/book-keeping)

- Is able to formulate, review and enforce compliance of financial record keeping.
- Has broad understanding of necessary records to be maintained to ensure adequate financial records for effective financial reporting.

4. Financial reporting

- Analyses, interprets and relates financial reports for compliance with the Public Financial Management legal and regularity framework
- Has satisfactory knowledge of legal and regulatory framework for financial reporting
- Is able to interpret financial statements.
- Is able to prepare financial statements to specific standards including format, style and timeliness with a minimum need for editorial changes.

5. Risk management and Assurance

- Provides appropriate risk mitigation and implementation strategy.
- Approves and disseminates risk management strategy and provides leadership on risk mitigation.
- Develops and deliver business risk solutions in support of business objectives.
- Understands and is able to assess the balance between managing risks and taking risks.
- Has wide experience of suitable controls to manage risks.
- Understands the principles of results oriented management, performance measurement and output targets designed to deliver objectives.
- Is able to coordinate and facilitate risk assessment exercises.

6. Information and Communications Technology

- Has demonstrated advanced computer skills relating to computerized accounting modules.
- Understands appropriate computerized Management Information Systems (MIS) in his/her field of operation.
- Is able to review existing system and generate options to enhance the efficiency of the MIS.

7. Change Management

- Is responsive to change.
- Appreciates need for change.
- Has basic understanding of change process and factors that lead to change.

8. Human Resource Management

- Has analytical skills needed to make sound HR decisions
- Is able to interview for suitability for recruitment and promotion
- Is able to assess staff performance
- Can coach and mentor staff
- Is able to delegate and supervise staff

(ii) Behavioural Competencies

1. Inter-personal relations

- Uses network to identify opportunities, gather information and seek input to problems with a view to sustaining public service excellence.
- Decisive and takes action that in long run will build relationships and support current and future endeavours.

2. Innovative and Proactive

- Identify and take into account important government interest in policy making process.
- Understands and address political forces that affect the organization.
- Able to suggest and implement new ways to doing work.

3. Decision Making and Problem Solving

- Takes leading role in arriving at a decision.
- Is committed to and stands by the decision made.
- Possess ability to solve range of simple to complex problems – is creative and a self-starter.
- Demonstrates eloquence, consistency and persuasiveness.

4. Effective communication

- Demonstrates advanced influencing, persuasion and negotiation skills.
- Expresses views and issues in a fluid, profound and cohesive manner.

- Communicates information which sets new corporate direction and has large public impact.
- Uses appropriate examples, anecdote, illustrations and humour to convey ideas.
- Is able to inspire people to work together strategically towards a common purpose.
- Is a source of advice for team members, gains their respect, and is approachable and accessible.

5. Leadership

- Takes a stand on critical issues with honesty and integrity.
- Resolves team conflict and tries to create an atmosphere that encourages collaboration towards achievement of results.
- Makes sure that the practical needs of the team are met.
- Good planning skills - Able to focus efforts on activities needed to accomplish a task, complete a project and achieve a goal within a set time line.
- Organizational environment – Has business knowledge and expertise through experience and observation with ability to confidently apply a specific purpose.
- Clarifies roles and duties to avoid ambiguity.

6. Strategic thinking

- Understands Institutional vision and is able to interpret and align it to mandate and functions.
- Uses analytical skills to review individual submissions for compliance with established formats and procedures.
- Is able to link organizational strategic plans to the department and individual performance plans.

7. Ethics and Integrity

- Openly and clearly expresses dissatisfaction when organizational values are being compromised.
- Is committed to implement leadership code.
- Demonstrates ability to monitor and take corrective action to ensure adherence to professional code of conduct and organizational values, norms and principles.

6. Intra-personal Management

- Organizational - Follows up enquiries, requests, complaints and keeps customers updated of progress.
- Reliable and executes instructions in a timely manner.
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias.
- Exerts affirmative self control and stress management.
- Promotes ethical practices.
- Patient and tolerant with ability to work under pressure and handle tight deadlines.
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame
- Maintains written short and long term goals and related work activity plans.
- Integrates sustainability into work processes by setting actions that encompass building coalitions and capacity support systems that ensure sustainability.

4.5. Principal Accountant

Job Title:	Principal Accountant/Principal Treasurer
Salary Scale:	U2 Upper
Directorate:	Accounts
Reports to:	Assistant Commissioner Accounts
Directly Supervises:	Senior Accountant
Interacts with:	Accountants, Planning Officers, Revenue Officers, Heads of Department in MDAs/LGs

Job Purpose:

To provide technical support in budget formulation, execution and accountability to ensure sound management of financial resources.

Key Duties and Responsibilities

- (a) To coordinate preparation of Work plans, budget process, consolidation and facilitate budget execution.

- (b) To supervise timely preparation of routine and periodic financial statements and reports, review and approve correctness of the statements.
- (c) To verify and approve micro procurement requisitions and advise Accounting Officer on transactions of higher thresholds.
- (d) To review responses and advice on oversight issues, including audit queries relating to financial management and accountability.
- (e) To supervise accounts operations, monitor and evaluate staff performance.
- (f) To ensure up-to-date books of accounts, financial records and, assets register are properly maintained.
- (g) To provide technical advice and guidance on financial management matters to ensure compliance.
- (h) To develop sound internal financial management controls system and mechanism for monitoring to ensure compliance with regulations and, efficient and effective management of financial resources.
- (i) To ensure value for money compliance, verify and approve payment prior to authorisation.

Key Result Areas

- (a) Funding of activities is not delayed and the Public enjoys the impact of funded activities in a timely manner.
- (b) Accurate and timely financial decisions have been made as a result of up to date and accurate books of accounts, and financial records, and financial statements.
- (c) Micro procurements managed in accordance with regulations.
- (d) Noticeable improvements in financial systems and processes and have resulted out of implementing audit recommendations.
- (e) Staff are competent, and skilled and they do a professional job.
- (f) Financial, and accounts staff have received support and guidance that has subsequently led to elimination of errors and omissions, and their records and reports have resulted in the making of accurate, effective and financial decisions
- (g) Financial resources have been fully utilised to fund activities that are planned and are in the interest of the public.
- (h) Expenditure or investments are of high quality and have been made or incurred at the right market prices, not necessary expending funds on cheap items or investments that are of low quality, and those investments are made in a timely manner and serve an appropriate need in the interest of the public.

Person/Job Specification

(b) Qualifications

An Honours Bachelor degree in Finance and Accounting **OR** Bachelors Degree with a bias in Accounting plus professional qualification in Accountancy obtained from a recognised awarding body, and a Post Graduate Diploma in a Business related discipline.

Or

Full professional qualification in Accountancy obtained from a recognized awarding Institution accredited by the Institute of Certified Public Accountants of Uganda (ICPAU) plus a Masters degree in a related field (non 1st degree holders).

(c) Experience

At least 6-years of working experience, 3-years of which should have been served as a Senior Accountant in Government or, an equivalent level of Accounting work experience from a reputable organization.

(d) Required Competencies

(i) Technical Competencies

1. Planning and Budgeting

- Has in-depth knowledge and understanding of the relevant financial management Regulatory framework.
- Is able to confidently interpret and apply GoU Chart of Accounts.
- Is able to correlate Work-plans to MTEF, SWAP, and BFP; interpret, analyze and present budget.
- Has ability to formulate clear BFPs and have necessary negotiation skills to influence resource allocation during budget preparation process.

2. Expenditure management and Budgetary control

- Monitors budget and compares with actual costs and revenues.
- Able to formulate, review and enforce public financial management policies.
- Provide advice on public expenditure management and controls.

- Appreciates wider implication for National Treasury management.
- Understands, interprets, applies and is able to advice on the accounting and regulatory framework relating to public financial management.
- Understands the principles of the Constitution, roles of Parliament and cabinet.

3. Financial record keeping (Accounting/book-keeping)

- Is able to formulate, review and enforce compliance of financial record keeping.
- Has broad understanding of necessary records to be maintained to ensure adequate financial records for effective financial reporting.

4. Financial reporting

- Analyses, interprets and relates financial reports for compliance with the Public Financial Management legal and regularity framework
- Has satisfactory knowledge of legal and regulatory framework for financial reporting
- Is able to interpret financial statements.
- Is able to prepare financial statements to specific standards including format, style and timeliness with a minimum need for editorial changes.

5. Risk management and Assurance

- Provides appropriate risk mitigation and implementation strategy.
- Approves and disseminates risk management strategy and provides leadership on risk mitigation.
- Develops and deliver business risk solutions in support of business objectives.
- Understands and is able to assess the balance between managing risks and taking risks.
- Has wide experience of suitable controls to manage risks.
- Understands the principles of results oriented management, performance measurement and output targets designed to deliver objectives.
- Is able to coordinate and facilitate risk assessment exercises.

6. Information and Communications Technology

- Has demonstrated advanced computer skills relating to computerized accounting modules.
- Understands appropriate computerized Management Information Systems (MIS) in his/her field of operation.
- Is able to review existing system and generate options to enhance the efficiency of the MIS.

7. Change Management

- Is responsive to change.
- Appreciates need for change.
- Has basic understanding of change process and factors that lead to change.

8. Human Resource Management

- Has analytical skills needed to make sound HR decisions
- Is able to interview for suitability for recruitment and promotion
- Is able to assess staff performance
- Can coach and mentor staff
- Is able to delegate and supervise staff

(ii) Behavioural Competencies

1. Inter-personal relations

- Uses network to identify opportunities, gather information and seek input to problems with a view to sustaining public service excellence.
- Decisive and takes action that in long run will build relationships and support current and future endeavours.

2. Innovative and Proactive

- Identify and take into account important government interest in policy making process.
- Understands and address political forces that affect the organization.
- Able to suggest and implement new ways to doing work.

3. Decision Making and Problem Solving

- Takes leading role in arriving at a decision.
- Is committed to and stands by the decision made.

- Possess ability to solve range of simple to complex problems – is creative and a self-starter.
- Demonstrates eloquence, consistency and persuasiveness.

4. Effective communication

- Understands the necessity to provide complete information.
- Commands clarity, and persuasiveness.
- Uses language as a tool for communication rather than a means to display education, insider knowledge or status.
- Demonstrates networking skills and ability to develop and sustain effective working relationships with wide range of stakeholders.
- Demonstrate ability to lead, motivate and empower people to achieve results and realize their potential.
- Is able to contribute to the facilitation of workshops and make presentations.

5. Leadership

- Takes a stand on critical issues with honesty and integrity.
- Resolves team conflict and tries to create an atmosphere that encourages collaboration towards achievement of results.
- Makes sure that the practical needs of the team are met.
- Good planning skills - Able to focus efforts on activities needed to accomplish a task, complete a project and achieve a goal within a set time line.
- Organizational environment – Has business knowledge and expertise through experience and observation with ability to confidently apply a specific purpose.
- Clarifies roles and duties to avoid ambiguity.

6. Strategic thinking

- Understands Institutional vision and is able to interpret and align it to mandate and functions.
- Uses analytical skills to review individual submissions for compliance with established formats and procedures.
- Is able to link organizational strategic plans to the department and individual performance plans.

7. Ethics and Integrity

- Does not require external monitoring to observe ethical standards.

- Monitors own action for consistency with accepted values.

8. Intra-personal Management

- Organizational - Follows up enquiries, requests, complaints and keeps customers updated of progress.
- Reliable and executes instructions in a timely manner.
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias.
- Exerts affirmative self control and stress management.
- Promotes ethical practices.
- Patient and tolerant with ability to work under pressure and handle tight deadlines.
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame
- Maintains written short and long term goals and related work activity plans.
- Integrates sustainability into work processes by setting actions that encompass building coalitions and capacity support systems that ensure sustainability.

4.6. Senior Accountant/Senior Treasurer

Job Title:	Senior Accountant
Salary Scale:	U3 Upper
Directorate:	Accounts
Reports to:	Principal Accountant
Directly Supervises:	Accountant
Interacts with:	Head of HR, Head of Input, Input Officer, Principal Accountant

Job Purpose:

To provide routine financial management and accounting support relating to budget execution, preparing financial statements, tracking accountability and supervision of day-to-day operations within Accounts unit.

Key Duties and Responsibilities

- (a) To verify completeness of payment requisitions, justification and documentation of financial transactions.
- (b) To supervise periodic reconciliations of: ledgers and cash books to account statements; non-tax revenue to URA provisional returns, and provide advice on appropriate actions.
- (c) To produce routine financial management information and, draft periodic financial statements and reports for management use.
- (d) To prepare draft periodic statements and reports for compilation of final accounts.
- (e) To coordinate preparation of draft responses to audit activities or queries and, oversight issues.
- (f) To prepare requests for funding.
- (g) To oversee day-to-day operations of Accounts unit.
- (h) To perform any other incidental duties assigned or delegated.

Key Result Areas

- (a) Error free authorised recorded payment transactions.
- (b) Financial decisions made in a timely manner on basis of timely preparation of financial statements.
- (c) Increase in efficiency and effectiveness of accounting process through implementation of audit recommendations.
- (d) Programs and activities funded in a timely manner due to timely acquisition of funds.

Person/Job Specification

(a) Qualifications

An Honours Bachelor degree in Finance and Accounting OR Bachelors Degree with a bias in Accounting plus professional qualification in Accountancy obtained from a recognised awarding body.

Or

Full professional qualification in Accountancy obtained from a recognized awarding Institution accredited by the Institute of Certified Public Accountants of Uganda (ICPAU) plus at least a postgraduate Diploma in Management related field obtained from a recognised awarding institution.

(b) Experience

At least 3-years of working experience as an Accountant in Government or, an equivalent level of Accounting work experience from a reputable organization.

(c) Required Competencies

(i) Technical Competencies

1. Planning and Budgeting

- Has knowledge of GoU Circular Standing Instructions and financial regulations.
- Has detailed knowledge of the GoU Chart of Accounts.
- Has adequate knowledgeable about GoU budgeting process.
- Is able to prepare work-plans, expenditure forecast, costing and analysis.

2. Financial Record Keeping

- Monitors proper records keeping and ensures safe custody of financial records, data and information.
- Recognizes exceptional transactions and provides guidance on treatments.
- Able to analyze and review correctness of entries and accounting reconciliations.
- Has satisfactory knowledge about application of accounting concepts and principles.

3. Financial Reporting

- Analyses, interprets and relates financial reports for compliance with the Public Financial Management legal and regularity framework
- Has satisfactory knowledge of legal and regulatory framework for financial reporting
- Is able to interpret financial statements.
- Is able to prepare financial statements to specific standards including format, style and timeliness with a minimum need for editorial changes.

4. Risk management and Assurance

- Is able to carry out risk analysis, compile risk profiles, prioritize and design alternative risk management strategies.
- Identifies strategic risks and provides assessments of the effectiveness of business controls.
- Has knowledge and experience of appropriate methods of managing common risks.
- Is able to review and provide advice and recommendations on implementation of risk management strategy.
- Understands specific risks related to operational activities and is able to contribute to review of risks on operational areas.

5. Information and Communications Technology

- Has demonstrated advanced computer skills relating to computerized accounting modules.
- Understands appropriate computerized Management Information Systems (MIS) in his/her field of operation.
- Is able to review existing system and generate options to enhance the efficiency of the MIS.

6. Concern for Quality and Standards

- Endeavours to have clear information that relates to roles, performance expectations and tasks and accountability.
- Maintains current and thorough records
- Takes action to improve performance and to ensure success.
- Monitors progress against key criteria

7. Networking

- Makes himself/herself readily available to participate in gatherings/meetings of partners even if they are informal
- Is able to interact and relate to others

(ii) Behavioural Competencies

1. Ethics and integrity

- Does not require external monitoring to observe ethical standards.
- Monitors own action for consistency with accepted values.

2. Innovative and Proactive

- Able to think a head and put in place plans for better performance.
- Takes action to implement and follow up new ideas.
- Takes action to update cash book with releases.

3. Inter-personal relations

- Assertive team player, able to interact with others
- Is able to network and ensures staffs are together, understands group dynamics, team building process and, is able to be persuasive to stakeholders
- Available, accessible and approachable at all times
- Team player - provides support to other staff and promotes team work in understanding and executing their work
- Easily gets into discussion of areas of mutual interest

4. Decision making and Problem solving

- Able to make prompt identification of causes of problems and recommend appropriate action.
- Comprehend and implement decisions and recommendations.
- Provides feedback on implementation.
- Easily and quickly identifies causes and makes recommendations to solve problems.

5. Effective communication

- Has understanding and application of good communication skills that enhances development of relationships.
- Seeks thoughts of others in an effort to better understand them.
- Responds by giving clear, concise and accurate information/data.
- Able to translate and comprehend issues.
- Is able to adapt communication style to suit the needs and understanding of different audiences.
- Is able to use technology and presentation styles to enhance quality and impact of reports.
- Is able to communicate advice and assistance to management in the establishment as appropriate.

6. Intra-personal management

- Organizational - Follows up enquiries, requests, complaints and keeps customers updated of progress
- Reliable and executes instructions in a timely manner
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias
- Exerts affirmative self control and stress management
- Promotes ethical practices
- Patient and tolerant with ability to work under pressure and handle tight deadlines
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame
- Maintains written short and long term goals and related work activity plans
- Integrates sustainability into work processes by setting actions that encompass building coalitions and capacity support systems that ensure sustainability

7. Leadership

- Is the ability and desire to influence others towards a specific cause of action or goal
- Practices effective delegation and encourages team members to take action and accept personal accountability.
- Demonstrates openness with others, sharing own values and beliefs in an effort to guide them.
- Provides constructive and supportive feedback
- Uses formal authority and power in a fair and equitable manner.
- Uses strategies to promote morale and productivity.
- Empowers and encourages others to express their point of view.
- Good presentation skills – Able to present ideas or concepts, written and/or verbal in a clear, precise and articulate manner.

4.7. Accountant/Treasurer

Job Title:	Accountant
Salary Scale:	U4 Upper
Directorate:	Accounts
Reports to:	Senior Accountant
Directly Supervises:	Senior Assistant Accountant
Interacts with:	Assistant Accountant, Accountants, HR Officer, Records Officer, Assistant Secretary

Job Purpose

To perform general accounting duties involving tracking accountability, vouching for completeness, up-dating and maintaining books of accounts and, producing routine financial statements and reports.

Key Duties and Responsibilities

- (a) To examine correctness of payment requests, completeness of documentation and certify requisition or, transactions for further processing;
- (b) To verify receipts, match and undertake on-line reconciliation of invoices and Local Purchase Orders for goods and services procured prior to effecting payments;
- (c) To compile accountability returns, verify and retire advance ledgers;
- (d) To maintain primary financial records and up-to-date books of account;
- (e) To prepare periodic reconciliations of financial statements and carry out monthly cash book reconciliations to bank statements; and
- (f) To verify payroll change requests and reports to ensure correctness of computations, payments and deductions; certify and follow-up approval and payment to beneficiaries.

Key Result Areas

- (a) Irregularities in payments eliminated, that is, only valid, regular, correct payment requests forwarded for onward transaction processing.
- (b) Accountability irregularities detected and eliminated, and timely, correct updating of advance ledgers to facilitate quick correct decision making about advances.

- (c) Correct financial decisions made on basis of well managed financial records.
- (d) Errors in cashbook or on bank statements detected and corrected in a timely manner.
- (e) Salary transactions and correct salaries are paid on time.

Person/Job Specification

(a) Qualifications

An Honours Bachelor degree in Finance and Accounting

Or

An Honours Bachelor degree with a bias in accounting option obtained from a recognized awarding Institution

Or

Full professional qualification in Accountancy obtained from a recognized awarding Institution accredited by the Institute of Certified Public Accountants of Uganda (ICPAU).

(b) Required Competencies

(i) Technical Competencies

1. Expenditure management and budgetary controls

- Analyses accountability in line with controls and procedures.
- Understands the warrant, virement and release process.
- Understands and applies the Commitment Control System.
- Knowledge and application of GoU Circular Standing Instructions and other statutory requirements on payments.(prevailing codes, salary scales, tax rates etc)
- Understands GoU accounting procedures, including the regulatory and legal framework for PFM.
- Conversant with the GoU Chart of accounts.
- Understands the principles of Government financial management framework: financial statements, budget estimates, role of Treasury, government cash handling and management systems, government accounting regulations and systems

2. Financial Record Keeping

- Has adequate knowledge, able to interpret and apply GoU Chart of Accounts classification systems.
- Has thorough understanding of posting procedures in accounts.
- Understands the basic accounting concepts and principles about application of record keeping requirements.
- Is able to retrieve accounting records in a timely manner.

3. Information and Communications

- Is able to generate reports on-line using existing technology.
- Is able to apply accounting and computer knowledge to summarize and reconcile data and, produce reports.

4. Financial Reporting

- Analyses, interprets and relates financial reports for compliance with the Public Financial Management legal and regularity framework
- Has satisfactory knowledge of legal and regulatory framework for financial reporting
- Is able to interpret financial statements.
- Is able to prepare financial statements to specific standards including format, style and timeliness with a minimum need for editorial changes.

5. Risk Management and Assurance

- Is able to identify potential weakness in systems and procedures and, identify associated risks
- Able to assess and report on the impact on organization business process.
- Is able to profile risk by nature, effect and mitigation strategies.
- Is able to implement set risk management strategy.
- Understands the principles of identification, assessment and management of risks.
- Is aware of and understands the organization risk management strategy.

6. Planning and Budgeting

- Collects basic data necessary for budget input.
- Has basic knowledge about GoU budgeting cycle and appropriate documentation.

- Has basic awareness of GoU Circular Standing Instructions (Budget, Accounting, Rates etc)
- Awareness of the GoU Chart of Accounts

(ii) Behavioural Competencies

1. Inter-personal relations

- Team player - provides support to other staff and promotes team work in understanding and executing their work.
- Easily gets into discussion of areas of mutual interest.

2. Ethics and Integrity

- Modifies behaviour in order to hold to ethical standards.
- Takes pride in being a person of integrity.
- Observes cardinal principles and code of conduct in the public service.
- Pursues compliance with ethical standards.

3. Innovative and Proactive

- Able to think a head and put in place plans for better performance.
- Takes action to implement and follow up new ideas.
- Takes action to update cash book with releases.

4. Effective Communication

- Good listener: is able to listen actively to others in order to learn and understand the ideas or views being expressed.
- Able to choose and use appropriate media of communication.
- Able to speak or write effectively.
- Is able to establish and maintain good working relationship with all staff.

5. Decision making and problem solving

- Is able to comprehend and describe issue (s).
- Negotiation: Is inquisitive and willing to identify tasks.

6. Intra-personal management

- Organizational - Follows up enquiries, requests, complaints and keeps customers updated of progress.

- Reliable and executes instructions in a timely manner.
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias.
- Exerts affirmative self control and stress management.
- Promotes ethical practices.
- Patient and tolerant with ability to work under pressure and handle tight deadlines.
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame
- Maintains written short and long term goals and related work activity plans.
- Integrates sustainability into work processes by setting actions that encompass building coalitions and capacity support systems that ensure sustainability.

4.8. Senior Assistant Accountant

Job Title:	Senior Assistant Accountant
Salary Scale:	U5
Directorate:	Accounts
Reports to:	Accountant
Directly Supervises:	Assistant Accountant
Interacts with:	Accountants, HR Officer, Records Officer, Assistant Secretary.

Job Purpose:

To carry out basic accounting processes involving receipting revenue, keeping custody of imprests, verifying documentations, maintaining books of accounts, keeping custody of transaction records and support processing of general payments.

Key Duties and Responsibilities

- To provide custody for accounting records and documents.
- To process deferred tax payments, tax returns and keep records thereof.
- To post financial transactions, cashbooks, subsidiary ledgers to General ledger and maintain up-to-date record of books of accounts.
- To prepare and reconcile payroll transaction reports.
- To enter transactions into the commitment control register.

- (f) To keep custody of cash/imprest, effect payments, and maintain up-to-date cash book records.
- (g) To prepare draft monthly reconciliation reports.

Key Result Areas

- (a) Accounting records are fully available and easily accessible.
- (b) Financial data is processed correctly and financial decisions are made on basis of correct financial data.
- (c) Salary transactions and correct salaries are paid on time.
- (d) Commitments are fully recognised in time and fully paid when they fall due.
- (e) Cash/imprest is used to pay only “**regular**” and not “**irregular**” authorised payments and managed in a manner where there are no shortages or unreasonable delays in paying cash based transactions.
- (f) Bank reconciliation statements prepared timely.

Person/Job Specification

(a) Qualifications

A Diploma in Accounting.

Or

Business Studies/Administration with Accounting obtained from a recognized awarding Institution.

Or

Uganda Advanced Certificate of Education with Pre-professional Accounting qualification like: Accounts Technician Certificate (ATC) or, Certificate in Accounting Technician (CAT) awarded from recognized professional body accredited by Institute of Public Accountants of Uganda (ICPAU).

(b) Experience

At least 3-years of working experience as an Assistant Accountant in Government or, an equivalent level of experience performing Accounts work in a reputable organization.

(c) Required Competencies

(i) Technical Competencies

1. Expenditure management and budgetary controls

- Checks recorded data and maintains appropriate registers and ledgers.
- Is able to summarize and explain purpose of expenditure.
- Understands GoU Chart of Accounts.
- Understands basic expenditure management processes and controls
- Is acquainted with expenditure verification procedures.
- Is able to carry out initial data entry to the accounting system
- Has basic knowledge about GoU accounting cycle and appropriate documentation.

2. Financial Record Keeping

- Records, receives, and files accountability records.
- Has basic knowledge about GoU financial regulations and instructions.
- Has knowledge about GoU Chart of Accounts.
- Is able to code income and expenditure items using appropriate classifications.
- Is knowledgeable about basic double entry systems.
- Is able to apply basic accounting knowledge to ensure correctness and completeness of entries to books of accounts.

3. Information and Communications

- Is able to generate reports on-line using existing technology.
- Is able to apply accounting and computer knowledge to summarize and reconcile data and, produce financial reports.

(ii) Behavioural Competencies

1. Inter-personal relations

- Is able to interact and relate well with others.
- Ensures courteous, professional service and provides helpful information.

2. Ethics and Integrity

- Modifies behaviour in order to hold to ethical standards.
- Takes pride in being a person of integrity.
- Observes cardinal principles and code of conduct in the public service.
- Pursues compliance with ethical standards.

3. Innovative and Proactive

- Able to plan and organize work effectively.
- Able to identify potential problems, opportunities and respond appropriately.
- Checks own work to ensure accuracy of information.

4. Effective Communication

- Good listener: is able to listen actively to others in order to learn and understand the ideas or views being expressed.
- Able to choose and use appropriate media of communication.
- Able to speak or write effectively.
- Is able to establish and maintain good working relationship with all staff.

4.9. Assistant Accountant

Job Title:	Assistant Accountant
Grade:	U6
Directorate:	Accounts
Reports to:	Senior Assistant Accountant
Interacts with:	Records Assistant, Statistical Assistant, Drivers, Messengers, Secretaries

Job Purpose:

To perform routine and basic accounting work involving carrying out initial data entry, sorting documents, filing and keeping custody of accounting and financial transaction records.

Key Duties and Responsibilities

- (a) To prepare voucher according to payment requested.
- (b) To assign invoice numbers to transactions for further processing.
- (c) To record and capture data on the system.
- (d) To provide information on Electronic Funds Transfer and, execute payments to beneficiaries.
- (e) To prepare payment advice forms, receive-non tax revenue collections, imprest, compile returns and prepare monthly accountability.
- (f) To post vote books and subsidiary ledgers.
- (g) To receive, sort, file accountability returns and keep custody of accounting documents.

Key Result Areas

- (a) Payment vouchers accurately relate to payment requests
- (b) Error free data recorded in the system.
- (c) Payments executed accurately and timely to the satisfaction of clients/beneficiaries.
- (d) Accurate decisions made on basis of properly prepared vote books and subsidiary ledgers.
- (e) Availability and easy access to complete, accurate accounting documents.

Person/Job Specification

(a) Qualifications

A Diploma in Accounting.

Or

Business Studies/Administration with Accounting obtained from a recognized awarding Institution

Or

Uganda Advanced Certificate of Education plus a certificate in pre-professional Accounting qualification like: Accounts Technician Certificate (ATC) or, Certificate in Accounting Technician (CAT) awarded from recognized professional body accredited by Institute of Public Accountants of Uganda (ICPAU).

(b) Required Competencies

(i) Technical Competencies

1. Expenditure management and budgetary controls

- Has basic knowledge about GoU financial regulations and instructions relating to expenditure management and budgetary controls systems.
- Has knowledge about GoU Chart of Accounts.
- Is able to code income and expenditure items using appropriate classifications.
- Receives and records accountability returns.
- Understands uses of various books of accounts.
- Is able to apply basic accounting knowledge to ensure correctness and completeness of entries to books of accounts.

2. Financial records keeping (Book keeping)

- Files accountability returns.
- Is knowledgeable about basic double entry systems
- Is able to extract and balance trial balance.
- Is able to prepare draft financial statements.
- Is knowledgeable and able to apply financial reporting standards and the Public Financial Management regulatory framework.
- Applies accounting knowledge to ensure correctness and completeness of entries to books of accounts

3. Information and Communications Technology

- Demonstrates basic computer literacy such as keyboard skills, electronic mail system, word processing, spreadsheets and presentations.
- Uses existing technology to collect, organize and classify information.

(ii) Behavioural Competencies

1. Inter-personal relations

- Is able to interact and relate well with others.

- Ensures courteous, professional service and provides helpful information.

2. Ethics and Integrity

- Modifies behaviour in order to hold to ethical standards.
- Takes pride in being a person of integrity.
- Observes cardinal principles and code of conduct in the public service.
- Pursues compliance with ethical standards.

3. Innovative and Proactive

- Able to plan and organize work effectively.
- Able to identify potential problems, opportunities and respond appropriately.
- Checks own work to ensure accuracy of information.
- Follows internal procedures and ensures compliance with established standards.

4. Effective Communication

- Good listener: is able to listen actively to others in order to learn and understand the ideas or views being expressed.
- Able to choose and use appropriate media of communication.
- Able to speak or write effectively.
- Is able to establish and maintain good working relationship with all staff.