

DISTINCTIONS BETWEEN THE LEVELS OF CFO FOR LARGE, MEDIUM AND SMALL DEPARTMENTS

DEFINITIONS/PRINCIPLES

1. Budgets are defined on the following basis:

Small budgets : Budgets smaller than a R170 million per annum

Medium budgets : Budgets larger than a R170 million but smaller than a R1 700 million per annum

Large budgets : Budgets larger than a R1700 million per annum

Note: The size of the budget should not be used as the only determinant of the size of the department

2. If it is found that a specific CFO post deviates significantly from this job description the relevant job should be subjected to job evaluation.
3. In determining the size of the budget, if the CFO is responsible for the control and management of donor funds, and the functions/responsibilities emanating from this is similar to the functions/responsibilities for the normal budget of the department, the donor funds should be added to the normal budget. If this is not the case, the donor funds should not be taken into consideration.

DISTINCTIONS ON MAIN OBJECTIVES (As set out in part C of the draft job description)

1. MAIN OBJECTIVE 1

(a) CFO: SMALL DEPARTMENT

The establishment and maintenance of appropriate systems generally associated with small budgets with a limited number of expenditure items affecting a limited number of people.

(b) CFO: MEDIUM DEPARTMENT

The establishment and maintenance of appropriate systems generally associated with a moderately diverse number of expenditure items affecting moderate numbers of people.

(c) CFO: LARGE DEPARTMENT

The establishment and maintenance of appropriate systems generally associated with large budgets with a diverse number of expenditure items affecting large numbers of people.

2. MAIN OBJECTIVE 2

(a) CFO: SMALL DEPARTMENT

The level of support will generally require good knowledge of financial and risk management, internal control and audit systems, procurement and provisioning systems and skills to apply these techniques e.g. at graduate level.

(b) CFO: MEDIUM DEPARTMENT

The level of support will generally require well developed levels of knowledge and skills of the different techniques on the matters referred to in paragraph (a) e.g. post graduate qualification.

(c) CFO: LARGE DEPARTMENT

The levels of support can generally be expected to be at a high level of complexity requiring high levels of skills and knowledge of the most difficult techniques on the matters referred to in paragraph (a) e.g. post graduate qualification and even qualified CA.

3. MAIN OBJECTIVES 3 TO 8

It can generally be expected, with regard to these objectives that the same principles indicated in paragraphs 1 and 2 above will apply namely -

- (a) that because of the small budgets, limited number of expenditure items and resulting less complexity of the operating environment, good knowledge of the relevant techniques/matters will be required and that inputs on a lower level of complexity will be required to address the matters;
- (b) that because of medium budgets, moderate diverse number of expenditure items and resulting moderate complexity of the operating environment, well developed knowledge of the relevant techniques/matters will be required and that inputs on a moderate level of complexity will be required to address the matters; and
- (c) that because of the large budgets, diverse numbers of expenditure items and resulting high complexity of the operating environment, in depth knowledge of the relevant techniques/matters will be required and that inputs on a high level of complexity will be required to address the matters.