



Australian Government

Department of Education, Employment and Workplace Relations

CHCDHA409A Close out financial operations in development and/or humanitarian assistance contexts

Release: 1

CHCDHA409A Close out financial operations in development and/or humanitarian assistance contexts

Modification History

Not Applicable

Unit Descriptor

Descriptor

This unit of competency describes the skills and knowledge required to conduct a range of closeout operations, including year end, end of grant funding and project cessation closeouts

Application of the Unit

Application

This unit may be applied in a range of development and/or humanitarian assistance work contexts and should reflect the concepts and principles of aid effectiveness and community development (i.e. ownership, alignment, harmonisation, managing for results and mutual accountability) as embodied in the Paris Declaration and Accra Agenda for Action (AAA)

This unit involves closing out operations at the end of a funding cycle, program or project intervention and end of the financial year, in an environment involving development or humanitarian assistance work

These skills and knowledge are to be applied within the scope of the person's job and authority

Licensing/Regulatory Information

Not Applicable

Pre-Requisites

Not Applicable

Employability Skills Information

Employability skills

This unit contains employability skills

Elements and Performance Criteria Pre-Content

Elements define the essential outcomes of a unit of competency.

The Performance Criteria specify the level of performance required to demonstrate achievement of the Element. Terms in italics are elaborated in the Range Statement.

Elements and Performance Criteria

ELEMENT

1. Close out grant at *end of funding cycle*

PERFORMANCE CRITERIA

- 1.1 Follow all *organisation procedures* in relation to closeout and in line with *concepts and principles of aid effectiveness and community development*
- 1.2 Disburse all outstanding payments to vendors, taxation agencies and staff
- 1.3 Clear all outstanding advances and expense reports
- 1.4 Meet all *donor* requirements, including asset disposal, final financial reporting and record retention
- 1.5 Provide all final financial reports to key internal stakeholders
- 1.6 Remit all unspent funds back to the donor

ELEMENT

PERFORMANCE CRITERIA

- | | |
|---------------------------------------|---|
| 2. Close out project or program | <ul style="list-style-type: none">2.1 Follow all organisation procedures in relation to closeout2.2 Disburse all outstanding payments to vendors, taxation agencies and staff2.3 Clear all outstanding advances and expense reports2.4 Meet all donor requirements, including asset disposal, final financial reporting and record retention2.5 Provide all final financial reports to key internal stakeholders2.6 Remit all unspent funds back to the donor2.7 Close all bank accounts, receive and review final statements2.8 Track all assets disposed or transferred to other projects in accordance with donor and organisation requirements2.9 Remove all financial documents to a secure location |
| 3. Close out at end of financial year | <ul style="list-style-type: none">3.1 Complete reconciliation with donor funding to identify and carry forward funding to the new fiscal period3.2 Provide all required year-end financial reports to internal and external stakeholders in appropriate formats, which include all relevant data, and in a timely manner3.3 Record properly valuations of gift in-kind balances |

Required Skills and Knowledge

REQUIRED SKILLS AND KNOWLEDGE

This describes the essential skills and knowledge and their level required for this unit.

Essential knowledge:

The candidate must be able to demonstrate essential knowledge required to effectively do the task outlined in elements and performance criteria of this unit, manage the task and manage contingencies in the context of the identified work role

This includes:

- Generally accepted accounting principles
- Organisation's financial software
- Donor or grant requirements
- Debt analysis systems
- Currency trading
- Customs and excise laws and systems
- Local taxation systems
- Organisation policies and procedures relating to issues such as:
 - end of funding cycle closeout
 - end of project closeout
 - end of financial year closeout
 - closeout under emergency conditions
 - cash management
 - emergency evacuation of personnel, records and assets
 - calculation of gift in-kind values and balances
 - personal security
 - document storage and security

Essential skills:

It is critical that the candidate demonstrate the ability to:

- Effectively carry out a range of activities for closing out financial operations (at end of funding cycle, end of program or project intervention, end of financial year) including ensuring:
 - outstanding payments are disbursed

REQUIRED SKILLS AND KNOWLEDGE

- outstanding advances and expense reports are cleared
- balances are recorded
- unspent funds are remitted
- bank accounts are closed
- assets are tracked
- Effectively provide or submit all key documents, financial reports and records to key stakeholders, in a timely manner and in appropriate format
- Effectively communicate with key stakeholders including project partners, relevant staff, donors, other finance staff and other colleagues
- Comply with organisation and donor policies and requirements including close out procedures

REQUIRED SKILLS AND KNOWLEDGE

In addition, the candidate must be able to effectively do the task outlined in elements and performance criteria of this unit, manage the task and manage contingencies in the context of the identified work role

These include the ability to:

- Use appropriate communication and interpersonal techniques with colleagues and others
- Work as part of a team environment to complete tasks
- Identify and clearly define problems and demonstrate appropriate response procedures
- Initiate new ideas or work methodologies
- Accurately plan and organise work activities
- Efficiently manage own responsibilities and timelines for completion of work
- Demonstrate personal management, including initiative, self motivation and direction
- Apply project management and evaluation skills
- Work with people from culturally and linguistically diverse backgrounds, showing sensitivity to cultural differences, including:
 - awareness and understanding of cultural differences
 - ability to express that awareness and understanding clearly and concisely
- Communicate effectively with a wide range of different audiences
- Interpret and explain complex formal documents and systems and assist others to apply them in the work context
- Prepare written advice and reports requiring reasoning and precision of expression
- Use communications equipment, including telephone, radio, satellite phone, fax and email
- Demonstrate adaptability and the ability to deal with ambiguous situations
- Select and use appropriate technology
- Apply skills in:
 - investigation, including analysis and deduction
 - working as part of a team
 - mediation and negotiation
 - coaching
 - presentation
 - directing and supervising others
 - administration
 - listening
 - negotiation
 - language, literacy and numeracy such as those required to:
 - collect, analyse and organise data
 - communicate in spoken and written form with a range of audiences
 - adjust spoken and written language to suit audience

REQUIRED SKILLS AND KNOWLEDGE

- prepare or customise materials
- calculate and estimate times, costs and quantities

Evidence Guide

EVIDENCE GUIDE

The evidence guide provides advice on assessment and must be read in conjunction with the Performance Criteria, Required Skills and Knowledge, the Range Statement and the Assessment Guidelines for this Training Package.

Critical aspects for assessment and evidence required to demonstrate this unit of competency:

- The individual being assessed must provide evidence of specified essential knowledge as well as skills
- The application of competency is to be assessed in the work context or realistically simulated work context
- Consistency of performance should be demonstrated over the required range of situations relevant to the work context
- Assessors unable to assess through observation in a development or humanitarian assistance work context should particularly ensure the validity of evidence and determine with care the level of complexity at which management was undertaken
- Assessment must confirm a reasonable inference that competency is able not only to be satisfied under the particular circumstance, but is able to be transferred to other circumstances

EVIDENCE GUIDE

- Access and equity considerations:*
- All workers in development and humanitarian assistance should be aware of access, equity and human rights issues in their own area of work
 - All workers should develop their ability to work in a culturally diverse environment
 - In particular workers should be aware of cultural, historical and current issues facing the people and culture in which they are working
 - Assessors and trainers must take into account relevant access and equity issues relating to the culture in which they are working
- Context of and specific resources for assessment:*
- This unit may be assessed independently, however holistic assessment practice with other related units of competency is encouraged
 - Assessment of essential underpinning knowledge, other than confirmatory questions, will usually be conducted in an off-site context
 - Assessment must comply with relevant regulatory requirements and/or standards
 - Resources required for assessment include access to:
 - workplace location or simulated workplace
 - specifications and work instructions
 - policy manuals and procedure manuals (international and local, including sector specific finance manuals)
 - relevant documents (such as financial records, reports, account books, procurement forms and records)
 - relevant equipment (such as office equipment and communications equipment)
 - managers, co-workers and other finance personnel

EVIDENCE GUIDE

Method of assessment:

- Assessment needs to take into consideration the practical difficulties associated with attempting on-job assessment in the field
- Assessment may be applied under project related conditions (real or simulated) and require evidence of process
- Given the nature of this unit, assessment should be supported by supplementary evidence from a wide range of sources, preferably including evidence from one or more field situations

Range Statement

RANGE STATEMENT

The Range Statement relates to the unit of competency as a whole. It allows for different work environments and situations that may affect performance. Add any essential operating conditions that may be present with training and assessment depending on the work situation, needs of the candidate, accessibility of the item, and local industry and regional contexts.

End of funding cycle refers to:

- The end of the time frame approved by the donors for the program intervention

Organisation procedures may relate to:

- Release of payroll funds
- Transfer of bank funds
- Transfer or destruction of records
- Destruction of unused cheques
- Transfer of electronic records
- Destruction of journals and vouchers prior to last electronic back-up and audit
- Evacuation of relevant hard copy records
- Provision of advances to national staff

RANGE STATEMENT

Concepts and principles of aid effectiveness and community development include:

- Ownership, including:
 - using delivery processes that support partner countries to exercise effective leadership over their development policies and strategies
 - coordinating development actions
 - involving communities and local government in decision making, implementation, monitoring and evaluation
 - encouraging community's and local government's contribution to problem solving
- Alignment, involving maintaining a comprehensive understanding of partner countries' national development strategies, institutions and procedures to guide program delivery
- Harmonisation:
 - actively seeking to collaborate with other Official Development Assistance (ODA) partners to create added value and greater development effectiveness
- Managing for results, including continuous improvement of systems to:
 - manage for development results
 - support evidence-based decision making
- Mutual accountability, involving demonstration of:
 - full transparency and accountability for the use of development resources in program delivery

RANGE STATEMENT

Donors may include:

- Government:
 - Australian Agency for International Development (AusAID)
 - Canadian International Development Agency (CIDA)
 - European Union (EU)
 - Japan International Cooperation Agency (JICA)
 - U.S. Agency for International Development (USAID)
- Multilateral:
 - World Food Program (WFP)
 - United Nations Children's Fund (UNICEF)
 - United Nations High Commissioner for Refugees (UNHCR)
- Private donor:
 - internal
 - external
- Corporate donor
- Local representatives of all of the above
- Local host government

End of program or project intervention may relate to:

- Completion of development program or field intervention e.g. due to successful attainment of objectives
- Decision to reposition humanitarian assistance as development activity
- Decision to evacuate

Track assets may include:

- Recording which staff are removing assets from the country
- Recording assets left at various project locations

Unit Sector(s)

Not Applicable