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# CIBA Licensed NPO Accountant

STUDY MATERIAL  
AND ASSESSMENTS

25 CPD UNITS  
REMOTE LEARNING  
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EXPERT PRESENTERS  
PRACTICAL AND OPERATIONAL INSIGHTS

Specialise in the compliance and accounting and financial reporting of non-profit organisations



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# Letter from the CEO



According to the NPO Directorate from the Department of Social Development (DSD), 50% of 250 000 NPOs are on the verge of deregistration due to non-compliance with filing annual reports and poor financial record keeping and controls.

The DSD has officially started their deregistration campaign.

This is a direct call to accountants to step up and assist.

The NPO Act requires that all registered NPOs appoint an accounting officer to hold office. Chapter 1 of the NPO Act defines an accounting officer in relation to a non-profit organisation, as a person contemplated in section 60 of the Close Corporations Act, 1984. Chapter 6 of the Companies Act, 2008.

CIBA's designation, Business-Accountants-in-Practice (SA) or BAP(SA) qualifies to serve as an Accounting Officer.

The License was tailored specifically for the non-profit sector and will provide accountants with valuable knowledge and practical skills that can be used instantly to make meaningful impact on NPOs and access new clients.

And here's the exciting part, we are actively engaging with major stakeholders to secure funding for future initiatives that would cover the cost of services provided by our license holders.

I hope to see you next to me, making a real difference.

Best wishes,

Nicolaas van Wyk  
CEO SAIBA



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# Requirements

The entry requirements to enrol are as follows:

- a BAP(SA) (CIBA designation) or an equivalent designation with another professional body equivalent at NQF level 7
- plus a minimum of 3 years of general accountancy experience.

The fee is non-refundable, if you are unsure regarding the requirements email [academy@saiba.org.za](mailto:academy@saiba.org.za).



**A rewarding  
professional  
journey**

# Learning Outcomes

The objective of this license is to equip Business Accountants with the designations BAP(SA) or designations of a similar level to

- ▶ Develop their skills in charity and non-profit organisation accounting, financial management, and financial reporting.
- ▶ Develop a specialist knowledge of the Non-Profit Organisations Act, 71 of 1997 and Income Tax Act provisions regarding Public Benefit Organisations.
- ▶ Recognise the financial statement presentation and disclosure requirements that apply to not-for-profit entities.
- ▶ Identify Department of Social Development and SARS filing requirements of an exempt organisation, recognise the core components of the annual information return, and identify when an NPO may be subject to unrelated business income tax.
- ▶ Recognise best practices in NPO board governance, risk assessment and internal controls.
- ▶ Identify steps involved in planning a successful audit, review or accounting officer engagement and identify key considerations and client communications.
- ▶ Be able to compile accounts from incomplete records.
- ▶ Understand the basic concepts of effective marketing strategies and familiarise yourself with the latest industry trends and technologies to increase your income potential.

# Preparation Material

1

## Introduction to the NPO Sector

    
2hrs 90m 0

This unit offers an understanding of the NPO lifecycle, from inception and registration to management, governance, compliance and fundraising. It introduces the various types of NPOs, terminology, the differences in organisational structures and financials.

2

## Overview of Public Schools

    
0m 60m 1

Public schools in South Africa play a significant role within the non-profit industry. This unit provides an overview of the legislation, the structure and governance of public schools, as well as the engagement framework that can be applied by accounting officers when examining and reporting on the records and financial statements.

3

## Financial Reporting

    
3hrs 60m 2

Gain practical tips and guidance on the duties of an Accounting Officer for NPOs relating to accounting and financial reporting with specific examples relating to Voluntary Associations, Non-Profit Companies and Trusts. An illustrative engagement letter and management representation letter are included.

4


## Taxation

    
2hrs 60m 0

The unit offers an overview of the Tax Act provisions related to Public Benefit Organisations (PBOs), including Section 18A receipting for donations. You will delve into the split between taxable and non-taxable income, the rules regarding Section 18A certificates, the legislation applicable to the issue of Section 18A certificates and the special VAT treatment applicable to NPOs.

5

## Governance and Compliance

    
0m 30m 1




Governance is crucial in non-profit organisations. The unit explains the stakeholders responsibility towards good governance, provides key insights and an overview of the governance requirements.

6

## Marketing Bonus material

    
10m 60m 0

The unit provides valuable insights and practical tools to boost the marketing efforts of NPO accountants and covers strategies for raising awareness, customer retention, utilising technological tools, exploring lead generation sources, and seeking funding opportunities. Specific examples are provided of social media posts and flowcharts that can be used for more effective communication with customers.

-  Recorded video
-  Reading
-  External textbook

25 HOURS STUDY  
6 UNITS

**Study time** will vary depending on the level of expertise and experience of each candidate.

**External textbooks** are subject to your level of expertise and experience. The recommended list of 4 textbooks (+/-R1,330) will be an additional cost for your own account.

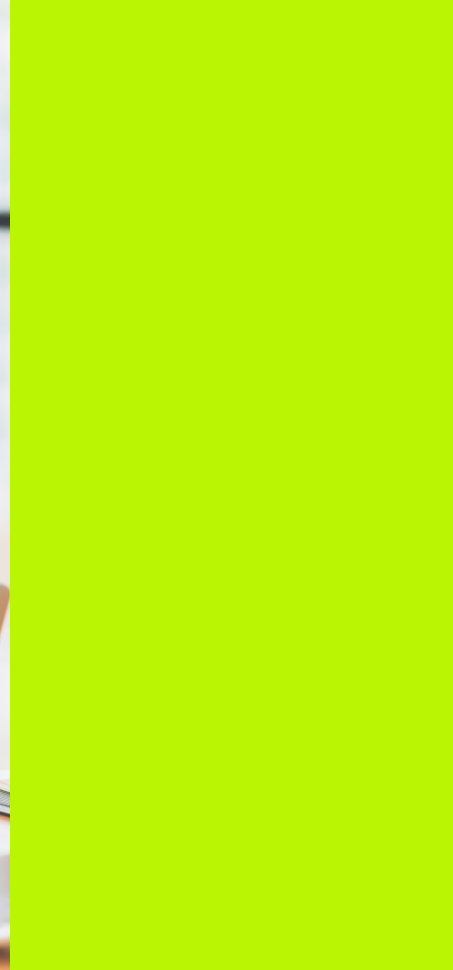


## Assessment

To earn this license, candidates must prove their competence in this specialist area by passing an assessment set by an independent industry expert and accredited by CIBA. The 30 multiple choice question assessment must be completed in 60 minutes, within 3 attempts. The pass grade is 75%.

The following topics will be assessed:

- Legal forms of Non-profit organisation
- Registration of a Non-profit organisation
- The Non-profit Organisations Act 71 of 1997 (NPO Act)
- Engagement standards, ethics and quality control
- Engagement framework for NPO accounting officer reports
- General principles of an accounting officer engagement for an NPO
- Financial reporting
- Legislation Amendments



## ::: Who Will Benefit

- Accountants who want new NPO clients for their firm and want to specialise in the NPO sector.
- Forward-thinking firms who want to diversify their portfolio and establish a niche market within the non-profit sector.
- Accountants seeking non-profit sector growth and practical guidance regarding marketing and expanding their client base.
- Accountants that want to assist non-profit with funding applications and are looking for funding leads.
- Accountants that want to update their knowledge regarding the non-profit sector and obtain insights required to navigate the unique challenges and compliance
- Accountants that want to demonstrate to existing non-profit clients that they are investing in specialised training and are committed to delivering exceptional service.



# What it means for your career?

Stay ahead of the curve. The license gives you an unique opportunity to **upskill** and **specialise**. Setting you apart from your peers.

The role of an Accounting Officer carries significant rights and responsibilities as defined by the law. An NPO Accountant performing the services of an Accounting Officer thus enjoys **statutory recognition**.

The license **certificate** serves as proof of your competencies and will enhance your professional standing as an accountant.

**Earn CPD** at a time convenient to you and at your own pace. The license can contribute to your Financial Reporting, Management Accounting and Taxation CPD units.

Engaging in specialised work like additional compliance services will earn you **new clients** and enable you to increase your revenue stream.



## How to register

- Step 1** Visit **[www.saiba.academy/npo](http://www.saiba.academy/npo)**
- Step 2** Select the "Sign me up" button.
- Step 3** Complete the registration and payment process.
- Step 4** Upon successful registration your menu items will include the "My Dashboard" option. Select "My Dashboard".
- Step 5** Select "My Courses".
- Step 6** Select Start next to "**Non-Profit Accountant License**".
- Step 7** Start at the "Welcome" Section and enjoy the learning experience.

# Join. Earn Grow.

## CHARTERED INSTITUTE FOR BUSINESS ACCOUNTANTS NPC 1990/005364/08

+27 (0) 12 643 1800/2/4    f: +27 86 508 2923    e: [saiba@saiba.org.za](mailto:saiba@saiba.org.za)    w:[www.saiba.org.za](http://www.saiba.org.za)

**administrative office:** The Workplace, Cnr Pinaster Avenue and 18<sup>th</sup> street, The Club Shopping Centre, Second Floor, Hazelwood, Pretoria, 0081

**executive:** Spaces Century City, 1 Bridgeway Road, Bridgeway Precinct, Century City, Cape Town, 7441, South Africa

**international (IAFEI):** Philippines: FINEX Office, Unit 1901, 19/F, 139 Corporate Center Calero Street, Salcedo Village, Makati City

**namibian:** Namibia: Regus Office Building, 3<sup>rd</sup> Floor, Maerua Mall, Windhoek, 10005



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