

**MMC Projects from P57 to P59; P61 & higher**  
**SPL ASSESSMENT PLAN (Updated 18 April 2016)**

**Assessment criteria and methods for all Unit Standards: Minimum mark required for competence: 50 percent for each assessment**

| <b>No</b> | <b>US116342<br/>Type</b>   | <b>Nature and content</b>  | <b>Outcomes covered</b>  |
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| 1         | Individual assessment<br>Open book case study based<br>controlled class test | Case study is provided and the context explained in the paper.<br>Questions to be answered in terms of the case study and the theory as provided in the Learner Guide.<br>Learner should be able to explain the various concepts, i.e. policies, the 3 EEE's and the use of ratios.<br>Applicable financial and other legislation and regulations may need to applied or referenced.   | <b>OUTCOME 1:</b> Develop approaches to managing a municipality's revenue in a sustainable manner;<br><b>OUTCOME 2:</b> Develop a subsidy framework for municipal rates and tariffs that encourages efficient and effective use of resources while promoting equity;<br><b>OUTCOME 3:</b> Apply the different approaches to forecasting municipal income and expenditure over the medium term; |
| 2         | Individual work-based assignment   | Explain the importance of political buy-in and role-players involved in improving debt collection and credit control.<br><br>Explain how you contribute to the design of the various income sources in your organisation and if you have no direct contribution, explain how it should be done.<br><br>Explain how you contribute to the development of a credit control and debt collection policy and if you have no direct contribution, explain how it should be done. | <b>OUTCOME 4:</b> Assess the organisational implications of planning income and expenditure over the medium term.<br><b>OUTCOME 5:</b> Contribute to the design of rates, tariffs and user charges.<br><b>OUTCOME 6:</b> Develop a credit control and debt collection policy as well as aspects of outcomes 4 and 5.   |

| No | US116358<br>Type   | Nature and content  | Outcomes covered  |
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| 1  | Individual assessment<br>Open book case study based<br>controlled class test | <p><b><u>Test learner's understanding of various concepts such as:</u></b></p> <ul style="list-style-type: none"> <li>• Vision and mission.</li> <li>• Community participation, stakeholders</li> <li>• Key performance areas</li> <li>• Strategic planning</li> <li>• SWOT analysis</li> </ul> <p>Applicable financial and other legislation and regulations may need to applied or referenced.</p>  | <p><b>OUTCOME 1:</b> Formulate vision and mission statements in a South African municipality as required by the local government legislative framework.</p> <p><b>OUTCOME 2:</b> Conduct a stakeholder analysis and develop a framework for a community participation process.</p>  |
| 2  | Individual work-based assignment   | <p>Explain strategic planning and how your organisation comply with principles that may be found in the supreme legislation i.e. how it practices developmental local government in its IDP process</p> <p>Explain KPAs and discuss how key performance areas have been incorporated in your strategic plan.</p> <p>Explain with at least 2 examples per KPA, which corporate strategies have been developed and comment on its relevance</p> <p>Which legislation is relevant to a strategic plan and determine if your organisation complies.</p> | <p><b>OUTCOME 3:</b> Identify key performance areas applicable to institutional strategies as required by the local government legislative framework.</p> <p><b>OUTCOME 4:</b> Formulate institutional strategies.</p> <p><b>OUTCOME 5:</b> Demonstrate knowledge of the legislative framework for integrated development planning and apply requirements of legislation.</p> <p><b>OUTCOME 6:</b> Formulate programs and develop methods for monitoring the implementation of a strategic plan and related programmes.</p> |

| No | US116345<br>Type  | Nature and content  | Outcomes covered  |
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| 1  | Individual assessment<br>Open book and /<br>or case study<br>based controlled<br>class test | <p><b><u>Test learner's understanding of:</u></b></p> <ul style="list-style-type: none"> <li>• Budgeting and compliance to applicable financial and other legislation and regulations.</li> <li>• Formats of budgets</li> <li>• Link between strategic planning and budgeting</li> <li>• Forecasting approaches.</li> </ul> | <p><b>OUTCOME 1:</b> Demonstrate an awareness of the role of a budget in the municipal context.</p> <p><b>OUTCOME 2:</b> Differentiate between formats of budgets used in a municipality.</p> <p><b>OUTCOME 3:</b> Evaluate a municipal budgeting system.</p> <p><b>OUTCOME 4:</b> Contribute to preparing a municipal budget that reflects an integrated development plan.</p> |

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| 2 | Individual work-based assignment | <p>You are the chief finance officer of your own organisation. Prepare a report for the accounting officer that reviews current (the latest budget) approaches in your organisation and recommend improvements. Split the report into:</p> <p><b>Executive summary</b><br/>Summarise the number of approaches to budgeting and its importance for different purposes. List the approaches covered and highlight your key findings and recommendations related to each approach</p> <p><b>Accounting classification budgeting</b><br/>Briefly describe the accounting classification approach to budgeting<br/>Comment on the extent to which the organisation is using the approach<br/>Make recommendations for improvement.</p> <p><b>Programme budgeting</b><br/>Briefly describe the RELEVANCE OF programme budgeting approach to the organisation</p> <p><b>Programme budgeting by vote</b><br/>Comment on the extent to which the organisation is using the approach and illustrate. Make recommendations for improvement</p> <p><b>Programme budgeting by IDP objective</b><br/>Comment on the extent to which the organisation is using the approach and illustrate. Make recommendations for improvement</p> <p><b>Programme budgeting by GFS function</b><br/>Briefly describe the programme budgeting by GFS function approach<br/>Comment on the extent to which the organisation is using the approach and illustrate.</p> <p><b>Performance budgeting</b><br/>Comment on the extent to which the organisation is using the approach and illustrate. Make recommendations for improvement</p> <p><b>Incremental budgeting</b><br/>Comment on the extent to which the organisation is using the approach and the appropriateness of this level of use. Make recommendations for improvement</p> <p><b>Zero based budgeting</b></p> | <p><b>OUTCOME 5:</b> Differentiate between approaches to preparing a municipal budget.</p> |
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|  |  | <p>Comment on the extent to which the organisation is using the approach and the appropriateness of this level of use. Make recommendations for improvement</p> <p><b>Incorporating the different approaches through the departmental SDBIP</b></p> <p>Comment on the extent to which the organisation is using departmental SDBIPs appropriately. Make recommendations for improvement</p> |  |
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| No | US116364<br>Type  | Nature and content  | Outcomes covered   |
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| 1  | Individual assessment<br>Open book case study based controlled class test | <p><u>Test learner's understanding of:</u></p> <ul style="list-style-type: none"> <li>• Roles and responsibilities of various role-players in respect of budget preparation, implementation and evaluation.</li> <li>• Monitoring mechanisms and its relevance</li> <li>• Oversight</li> <li>• Role of delegations</li> </ul> <p>Applicable financial and other legislation and regulations may need to applied or referenced.</p>  | <p>OUTCOME 1: Identify the roles and responsibilities of municipal political executives and senior management required by the local government legislative framework for budgeting.</p> <p>OUTCOME 2: Plan a municipal budget calendar in accordance with the legislation.</p> <p>OUTCOME 3: Develop a legislatively compliant municipal budget and treasury office.</p> |
| 2  | Individual work-based assignment  | <p>You are currently the chief finance officer of your organisation. You have been asked by the Accounting officer to conduct a review of the budget implementation process in your organisation and prepare a report to be submitted back to the accounting officer. Structure your report according to the following headings.</p> <p><b>Executive summary</b><br/>Provide an introduction to the applicable legislation reforms around budget implementation and monitoring. List the key findings in respect of processes in the organisation. List the recommendations for each of the key findings.</p> <p><b>Implementation</b><br/>Provide and explanation of the applicable legislation and regulatory requirements. Review the current situation in the organisation and identify gaps. Make recommendations for improvement based on gaps found</p> <p><b>Monitoring</b><br/>Review the current situation in the organisation and identify gaps relevant to monitoring by discussing current practices relevant to monitoring requirements in your organisation and make recommendations for improvement based on findings</p> <p><b>Amending</b><br/>Review the current situation in the organisation and identify gaps relevant to practices. Make recommendations for improvement based on findings</p> | <p>OUTCOME 2: Plan a municipal budget calendar in accordance with the legislation.</p> <p>OUTCOME 4: Comply with the conditions for municipal delegations.</p> <p>OUTCOME 2: Plan a municipal budget calendar in accordance with the legislation.</p> <p>OUTCOME 4: Comply with the conditions for municipal delegations.</p>  |

| No | US116363<br>Type   | Nature and content   | Outcomes covered  |
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| 1  | Individual assessment<br>Open book case study based<br>controlled class test | Complete controlled test to determine understanding and insight of theory.<br>Questions from Learner Guide.  | <p><b>OUTCOME 1:</b> Select measure, record, classify and report financial data in accordance with current financial reporting standards.</p> <p><b>OUTCOME 2:</b> Prepare and comment on financial reports for different forms of municipal entities.</p> <p><b>OUTCOME 3:</b> Apply and comment on statements of generally recognised accounting practice. <b>OUTCOME 4:</b> Analyse and interpret financial statements for stakeholders.</p> |
| 2  | Individual work-based assignment   | Complete Learning Activities 1 to 5 (p189) of the Learner Guide. Facilitator may prescribe the use of a different set of financial statements than what the Learner Guide provide. | <p><b>OUTCOME 4:</b> Analyse and interpret financial statements for stakeholders.</p>   |

| No | US116341<br>Type   | Nature and content  | Outcomes covered   |
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| 1  | Individual assessment<br>Open book controlled class test | <p><b><u>Test learner's understanding of:</u></b></p> <ul style="list-style-type: none"> <li>• Applicable legislative framework</li> <li>• Performance management concept</li> <li>• Performance agreements and plans</li> <li>• Community participation</li> </ul> | <p><b>OUTCOME 1:</b> Implement performance management systems and mechanisms in a South African municipality or entity as required by the local government legislative framework.</p> <p><b>OUTCOME 2:</b> Write and develop performance management concepts for the effective measurement of municipal / entity strategic and financial performance.</p> <p><b>OUTCOME 3:</b> Develop and identify the critical areas of a performance management agreement to be used as a form of contract of employment for a municipal / entity staff member.</p> |
| 2  | Individual work-based assignment                         | <p>Explain which institutional arrangements are required in an organisation to implement performance management and how it was done in your organisation.</p> <p>Explain what role you play in the performance management system in your organisation.</p>          | <p><b>OUTCOME 4:</b> Identify and establish institutional arrangements required for performance management in a municipality / municipal entity.</p> <p><b>OUTCOME 5:</b> Apply performance management concepts to municipal / entity service delivery.</p>  |



| No | US116362<br>Type   | Nature and content   | Outcomes covered   |
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| 1  | Individual assessment<br>Open book controlled class test | <p><b><u>Test learner's understanding of:</u></b></p> <ul style="list-style-type: none"> <li>• Applicable financial and other legislation and regulations</li> <li>• Assets and liabilities</li> <li>• Hire purchase and leases.</li> <li>• Asset management</li> <li>• Application of asset life cycle to immovable asset such as.....</li> </ul> | <p><b>OUTCOME 1:</b> Provide advice to a municipality on optimising relationships with the financial community</p> <p><b>OUTCOME 2:</b> Describe and prepare proposals to accessing bank finance</p> <p><b>OUTCOME 3:</b> Consider the merits of hire purchase transactions and leasing of municipal assets</p> <p><b>OUTCOME 4:</b> Plan for contingent municipal liabilities</p> |
| 2  | Individual work-based narrative assignment               | <p>Explain asset management and how it takes place in your organisation by highlighting your findings and recommendations in terms of best practices and the legal framework. Use an example to illustrate asset management. This assignment is a critical analysis of your organisation's policy.</p>   | <p><b>OUTCOME 5:</b> Develop a municipal asset management plan</p>   |

| No | US116346<br>Type  | Nature and content   | Outcomes covered   |
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| 1  | Individual<br>assessment<br>Open book case<br>study based<br>controlled class<br>test | <p><b><u>Test the learner's understanding on:</u></b></p> <ul style="list-style-type: none"> <li>• Applicable financial and other legislation and regulations</li> <li>• Cash and investment management</li> <li>• Cash and investment policies</li> <li>• Credit control and debt collection</li> <li>• Role-players in cash and investment management</li> </ul> | <p><b>OUTCOME 1:</b> Apply the legislative conditions governing cash and investment management</p> <p><b>OUTCOME 2:</b> Comply with sound principles for cash and investment management</p> <p><b>OUTCOME 3:</b> Implement the requirements of the legislation for contracts that have budgetary implications</p> <p><b>OUTCOME 4:</b> Apply the legislative requirements and internationally recognised principles to credit control and debt collection</p> <p><b>OUTCOME 5:</b> Apply the legislative requirements and treasury regulations on cash and investment responsibilities of municipal officials and mayors</p> |

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| 2         | Individual work-based assignment   | Explain cash and investment management and do a critical analysis of your organisation's compliance with the legal framework and best practices of cash and investment management.  | <p><b>OUTCOME 1:</b> Apply the legislative conditions governing cash and investment management</p> <p><b>OUTCOME 2:</b> Comply with sound principles for cash and investment management</p> <p><b>OUTCOME 3:</b> Implement the requirements of the legislation for contracts that have budgetary implications</p> <p><b>OUTCOME 4:</b> Apply the legislative requirements and internationally recognised principles to credit control and debt collection</p> <p><b>OUTCOME 5:</b> Apply the legislative requirements and treasury regulations on cash and investment responsibilities of municipal officials and mayors</p> |
| <b>No</b> | <b>US116339</b><br><b>Type</b>   | <b>Nature and content</b>   | <b>Outcomes covered</b>  |
| 1         | Individual assessment<br>Open book case study based<br>controlled class test | Case study is provided and the context explained in the paper. Questions to be answered in terms of the case study and the theory as provided in the Learner Guide. Learner should be able to explain risk management, good governance, gaps in legislation, identify risks and explain an IRMP. Applicable financial and other legislation and regulations may need to be applied or referenced. | <p><b>OUTCOME 1:</b> Identify the role played by risk management in a municipality</p> <p><b>OUTCOME 2:</b> Interpret and apply legislation relevant to municipal risk management in South African municipalities</p> <p><b>OUTCOME 3:</b> Demonstrate how risk management contributes to good governance</p> <p><b>OUTCOME 4:</b> Develop a municipality wide risk management and reporting system</p>  |

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| 2 | Individual case-study and work-based narrative assignment | <p>Explain what is organisational culture and how it affects risk management and the control environment</p> <p>Explain the top 10 risks of your own organisation and how it affects you and the organisation.</p> <p>Explain the role of the Chief Audit Executive.</p> <p>Identify the main financial risks in your organisation and how it can be addressed.</p> | <b>OUTCOME 5:</b> Develop a risk management process |
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| No | US116351<br>Type   | Nature and content  | Outcomes covered  |
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| 1  | Individual assessment<br>Open book case study based<br>controlled class test | Individual open book assessment. Test theory and application thereof. Questions will have reference to municipalities and / or specific reference to entities where of relevance for the particular course as per Chapter 10 of the MFMA. An interpretation and application of selected activities and questions which address the outcomes are expected. | <p><b>OUTCOME 1:</b> Demonstrate an understanding of the nature of audit and appraise the fundamental principles and standards that are used to govern its practice</p> <p><b>OUTCOME 2:</b> Describe and evaluate the scope of both internal and external audit work and audit's relationship to management</p>  |
| 2  | Individual work-based assignment   | Comprehensive assignment "Summative Assessment" Page 217-234 of Learner Guide. In conclusion, please also relate your answers as far as possible to your own municipality and its realities.  | <p><b>OUTCOME 3:</b> Contrast the increased importance of performance auditing with the stewardship auditing in the local government116351</p> <p><b>OUTCOME 4:</b> Identify various steps in the audit process for achieving value for money</p> <p><b>OUTCOME 5:</b> Identify and appraise audit's unique role in promoting corporate governance, accountability and internal control</p> <p><b>OUTCOME 6:</b> Identify and describe stages in performing an audit through to the reporting of findings</p> <p><b>OUTCOME 7:</b> Explain different forms of audit reports used to report audit findings</p> |

| No | US119348<br>Type   | Nature and content   | Outcomes covered   |
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| 1  | Individual<br>assessment<br>Open book<br>insight-based<br>controlled class<br>test | Individual open book assessment. Test theory and application thereof.<br>Questions will have reference to municipalities and / or specific reference to entities where of relevance for the particular course as per Chapter 10 of the MFMA. An interpretation and application of selected activities and questions which address the outcomes are expected. | <b>OUTCOME 1:</b> Explain and apply the conceptual framework underlying GRAP<br><b>OUTCOME 2:</b> Present separate periodic financial statements in accordance with GRAP |

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| 2 | Individual work-based assignment | <p>Multiple questions (below) relating to the chapters/ outcomes covered in the Learner Guide AND a detailed analysis of the Learner’s Municipality’s AFS –</p> <p><b>Question 1 (35 marks)</b></p> <p>1.1. Describe five different users of an entity’s financial statements. (5)<br/> 1.2. Explain the difference between a present obligation and a future commitment in the context of liabilities. (5)<br/> 1.3. List and briefly describe three types of provisions in the public sector. (6)<br/> 1.4. List three types of liabilities one could find on the Statement of Financial Position of a public sector entity. (3)<br/> 1.5. Which accounting standard lists the minimum line items to be presented on the face of the statement of financial position? List these minimum line items as prescribed by that standard. (6)<br/> 1.6. Is the following statement true or false? If false, explain why. (4)<br/> <i>The objective of the Statement of Financial Performance is to provide an indication of the financial position of the reporting entity for the financial period under review. The financial performance can be described as the difference between the assets and liabilities of the entity.</i><br/> 1.7. The annual financial statements of a municipality must, in terms of section 123 of the MFMA, disclose certain information on allocations received and made. Briefly discuss this information. (6)</p> <p><b>Question 2 (40 Marks)</b></p> <p>2.1. By making use of the annual financial statements of your entity/ the entity you are involved in, perform the following (you need not submit the financial statements as part of your assignment):<br/> 2.1.1. Select 3 assets from your entity’s statement of financial position, by applying the definition of an asset, and explain why it should be on the statement of financial position. (6)<br/> 2.1.2. Select 3 liabilities from your entity’s statement of financial position, by applying the definition of a liability, and explain why it should be on the statement of financial position. (6)</p> | <p><b>OUTCOME 3:</b> Explain selected statutory provisions related to financial reporting<br/> <b>OUTCOME 4:</b> Analyse and interpret financial statements</p> |
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|  |  | <p>2.1.3. Analyse and interpret your entity's performance (revenue management, expenditure management, asset management and cash flow management) by analyzing its annual financial statements and related documentation/information. (28)</p> <p>2.2. In the above-mentioned analysis, utilize the following ratios:</p> <p><u>Revenue management</u></p> <p>2.2.1. Level of reliance on government grants:<br/><i>Government grants / Total Revenue</i></p> <p>2.2.2. Actual revenue versus budgeted revenue:<br/><i>Actual revenue / Budgeted revenue</i></p> <p><u>Expenditure management</u></p> <p>2.2.3. Actual expenditure versus budgeted expenditure:<br/><i>Actual expenditure / Budgeted expenditure</i></p> <p>2.2.4. Interest as a percentage of total expenditure:<br/><i>Total interest paid (Finance cost)/Total Expenditure</i></p> <p><u>Asset management</u></p> <p>2.2.5. Acquisition of PPE – Actual versus budget<br/><i>Actual PPE purchased – Budgeted PPE purchases</i><br/><i>Budgeted PPE purchases</i></p> <p><u>Cash flow management</u></p> <p>2.2.6. Debt to cash:<br/><i>Long-term debt / Cash generated by operations</i></p> <p>2.2.7. Cash to operating income<br/><i>Cash generated by operations / Operating income</i></p> |  |
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| No | US119350<br>Type  | Nature and content  | Outcomes covered   |
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| 1  | Individual<br>assessment<br>Open book case<br>study based<br>controlled class<br>test | Individual open book assessment. Test theory and application thereof. Questions will have reference to municipalities and / or specific reference to entities where of relevance for the particular course as per Chapter 10 of the MFMA. An interpretation and application of selected activities and questions which address the outcomes are expected. | <p><b>OUTCOME 1:</b> Demonstrate an understanding of accounting principles and reporting requirements and nature of functions in public sector</p> <p><b>OUTCOME 2:</b> Use accounting techniques and approaches to process financial information</p> <p><b>OUTCOME 3:</b> Apply end of period accounting procedures in the preparation of financial statements</p> <p><b>OUTCOME 4:</b> Apply procedures necessary for control over cash transactions and balances</p> <p><b>OUTCOME 5:</b> Utilise procedures for reporting and recording accounts receivables</p> <p><b>OUTCOME 6:</b> Utilise procedures for recording and reporting on liabilities in the public sector</p> |

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| 2 | Individual work-based assignment | <p>Multiple questions (below) relating to the chapters/ outcomes covered in the Learner Guide AND by applying the procedures provided in the Unit Standard and any others that may be employed within the Learner’s own organisation, the development and application of checklists to test the execution of these procedures in the Learner’s organization is required. Findings regarding the application of the above procedures in the Learner’s municipality and corrective steps/ improvements are required –</p> <p><b>Question 1: Explain:</b></p> <p>1.1. The role of National Treasury in the implementation of the accounting standards? (2)</p> <p>1.2. What guidance do the accounting standards give to the preparers of AFS when dealing with specific topics? (1)</p> <p>1.3. Five internal control issues regarding liabilities for consideration to ensure that liabilities are accounted for and disclosed in terms of GRAP requirements when appropriate accounting procedures and systems are implemented in the public sector to account for and control liabilities. (5)</p> <p>1.4. What information should typically be included in the financial reports on debtors regarding debtor collection and credit control? (5)</p> <p>1.5. The two cost formulas for inventory allowed in terms of GRAP. (2)</p> <p><b>Question 2</b></p> <p>2.1. This unit standard explains the importance of the execution of financial procedures within an entity with the aim to ensure that financial accounting information and internal control are managed within the entity. With the use of any of the procedures provided in the Unit Standard and any others that may be employed within your municipality, develop and apply checklists to test the execution of these procedures in your organization. Findings regarding the application of these procedures in your municipality and corrective steps/ improvements should be required. The following approach should be applied in the completion of this assignment:<br/>Present your assignment in columnar format, as detailed below:</p> | <p><b>OUTCOME 1:</b> Demonstrate an understanding of accounting principles and reporting requirements and nature of functions in public sector</p> <p><b>OUTCOME 2:</b> Use accounting techniques and approaches to process financial information</p> <p><b>OUTCOME 3:</b> Apply end of period accounting procedures in the preparation of financial statements</p> <p><b>OUTCOME 4:</b> Apply procedures necessary for control over cash transactions and balances</p> <p><b>OUTCOME 5:</b> Utilise procedures for reporting and recording accounts receivables</p> <p><b>OUTCOME 6:</b> Utilise procedures for recording and reporting on liabilities in the public sector</p> |
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| Checklist of procedures *   | Finding **  | Corrective action steps   |
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| <i>Example procedure 1</i><br>Bank reconciliations:<br>Scrutinise bank charges for reasonableness and query with the bank if it appears too high. | Yes   | n/a   |
| <i>Example procedure 2</i><br>Balance debtor control account with the debtor's sub-ledger on a monthly basis.                                     | No<br>The debtor sub ledger has not been balanced back to the debtor control account for the last 6 months due to a lack in assigning this duty to an official after the resignation of the previous official who held this responsibility. | Assign responsibility of reconciling the debtor sub ledger to debtors control account to an independent official. Reconcile the debtors sub ledger to the debtors control account as at the beginning of the current month. If any differences exist due the previous step, follow up and clear immediately. Ensure that the abovementioned reconciliation is performed monthly as from the end of the current month. |
| <i>Example procedure 3</i><br>Petty cash payments according to the petty  | Yes   | Improvement: the petty cash payments should be recorded on  |

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|   |  | <p>cash register should be recorded on the accounting system on a monthly basis via journal entries.</p> |  | <p>official entity source documentation and should be processed on a weekly basis to the general ledger account for petty cash payments.</p> |  |
| <p>**The finding should indicate whether the procedure is currently being executed at your entity and if not, the reason why it is not executed/ explanation of the problems hampering its execution. If the procedure is executed, this column will read "Yes", but if it is not executed, it should read "no" and briefly further explain why it is not executed. Marks are awarded for the findings.</p> <p>*** This column should state the corrective action steps for the problems identified in the "Finding" column. If a procedure is executed at your entity "yes" would have been stated in the "Finding" column and then no corrective steps would be required. However, in the example procedure 3 above any improvements could be added as well (see example procedure nr 3 above). Marks are awarded, if applicable, for the findings or any improvements. Findings, corrective action steps and improvements should be concise and clear. It is important that findings and corrective steps/ improvements required are that which are relevant TO THE MUNICIPALITY WHERE YOU ARE EMPLOYED/ INVOLVED IN, I.E. AN APPLICATION OF THE UNIT STANDARD THEORY IS REQUIRED.</p> |  |  |  |  |  |

| No | US116348<br>Type   | Nature and content  | Outcomes covered   |
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| 1  | Individual assessment<br>Open book case study based<br>controlled class test | <b>Test learner's understanding of:</b><br>Theory and practical application of the consultative process and negotiation with stakeholders including the relationship management approach adopted by public sector institutions and entities.  | <b>OUTCOME 1:</b> Demonstrate understanding the concept stakeholder management in municipal finance<br><b>OUTCOME 2:</b> Identify and describe relevant stakeholders and role-players in the public sector<br><b>OUTCOME 3:</b> Select and apply a range of appropriate negotiation and communication techniques and methods |
| 2  | Individual work-based assignment   | Assignment based on own institution's stakeholder management approach – "Prepare a plan of action to improve your negotiation and communication skills in the workplace as part of the development goals for your municipality/institution". In developing your plan apply the techniques learned/covered in the unit standard. Your assignment structure should include an executive summary/abstract not more than 150 words; introduction; background/context/challenges/opportunities; application of theory; recommendations and conclusion. | <b>OUTCOME 1:</b> Assess own application of communication and negotiation techniques and methods and draw up a plan of action for self-development<br><b>OUTCOME 2:</b> Evaluate the communication and negotiation process and make recommendations for improved interaction   |

| No | US116343<br>Type   | Nature and content  | Outcomes covered   |
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| 1  | Individual assessment<br>Open book case study based<br>controlled class test | <p><b>Test learner's understanding of:</b><br/>Theory and practical application of ethics principles and manifestation of ethical dilemmas in the public sector.</p>  | <p><b>OUTCOME 1:</b> Demonstrate knowledge and insight into existing legislation, regulations and codes affecting activities of public sector institutions in South Africa<br/> <b>OUTCOME 2:</b> Apply the principles of ethics and professionalism to a municipal code of conduct Assessment Criteria<br/> <b>OUTCOME 3:</b> Develop an implementation plan to achieve compliance with an established code of ethics</p> |
| 2  | Individual work-based assignment   | <p>It is expected of public institutions to properly implement legislation, regulations and codes relating to governance and ethics by applying the principles that underpin professional code of ethics for officials. It is necessary for all officials to initiate or improve commitment and compliance in the implementation of a code of ethics and governance regulations in the public sector including entities. Analyse and discuss the application and implementation of these principles in your institution or any institution of your choice with reference to:</p> <ol style="list-style-type: none"> <li>1) The implementation of the various laws, rules, regulations and codes applicable the public sector.</li> <li>2) The implementation of these laws, rules, regulations and codes in dealing with issues of dishonesty, unethical behaviour and transgressions of the various laws, rules, regulations and codes.</li> <li>3) Whether the institution has consistently applying the various laws, rules, regulations and codes</li> <li>4) Any recommendations that you would make in for improvement of the communication and implementation of the various laws, rules, regulations and codes; and</li> <li>5) Any recommendations, in the light of your answers and responses above, that you would consider relevant to the policies and procedures in <i>your institution</i>.</li> </ol> | <p><b>OUTCOME 1:</b> Demonstrate knowledge and insight into existing legislation, regulations and codes affecting activities of public sector institutions in South Africa<br/> <b>OUTCOME 2:</b> Apply the principles of ethics and professionalism to a code of conduct Assessment Criteria<br/> <b>OUTCOME 3:</b> Develop an implementation plan to achieve compliance with an established code of ethics</p>           |

| No | US119353<br>Type   | Nature and content   | Outcomes covered   |
|----|--|--|--|
| 1  | Individual assessment<br>Open book case study based<br>Controlled class test | <b><u>Test learner's understanding of:</u></b><br>Theory and practical application of regulatory framework in Public Private Partnerships agreements, the procurement phases, implications in an event that there is too much intervention or little intervention and procedures/processes to deal with management contract disputes.  | <b>OUTCOME 1:</b> Explain the rationale for Public Private Partnerships<br><b>OUTCOME 2:</b> Demonstrate understanding of regulatory framework for PPPs<br><b>OUTCOME 3:</b> Demonstrate understanding of the Phases of PPP institutionalisation<br><b>OUTCOME 4:</b> Demonstrate understanding of monitoring and intervention for PPP projects  |
| 2  | Individual work-based assignment   | Select a work related Public Private Partnership initiative and identify institutional challenges/problems/ opportunities and describe how you will use any of the tactics/methods/approaches and applications covered in the unit standard to explain it and/or deal with it appropriately and make recommendations. You may follow an in-depth approach utilising only one of the applications, or a broader approach whereby more of the applications provide the means to analyse and maybe resolve the issue. | <b>OUTCOME 1:</b> Explain the different PPP options as systems for service delivery<br><b>OUTCOME 2:</b> Prepare a feasibility study report showing opportunities for selected PPP options so as to ensure value for money is obtained in the use of public funds<br><b>OUTCOME 3:</b> Contribution of PPP to institutionalisation processes<br><b>OUTCOME 4:</b> Apply legal principles in the development of PPP design and implementation of operational frameworks and contracts<br><b>OUTCOME 5:</b> Contribute to the monitoring compliance with regulations for selected PPP projects |

| No | US119334<br>Type   | Nature and content   | Outcomes covered  |
|----|--|--|---|
| 1  | Individual assessment<br>Open book insight-based controlled class test | <p><b>Test learner's understanding of:</b></p> <ul style="list-style-type: none"> <li>• Competencies of municipal officials</li> <li>• Cooperative government</li> <li>• Contracts – the types, the establishment and breaches</li> <li>• DORA grants</li> <li>• Dispute resolutions</li> </ul>  | <p><b>OUTCOME 1:</b> Demonstrate an understanding of and interpret the South African constitution in relation to public sector financial management</p> <p><b>OUTCOME 2:</b> Identify and apply the regulations governing Division of Revenue</p> <p><b>OUTCOME 3:</b> Demonstrate knowledge of and apply the South African legal system within the public sector financial management and administration context</p> <p><b>OUTCOME 4:</b> Apply legislative regulations and legal principles to contracts</p> <p><b>OUTCOME 5:</b> Manage the implementation of the Municipal Finance Management Act in a municipality</p> |
| 2  | Individual work-based assignment                                       | <p>Analyse and discuss the progress made in Tshwane Municipality with the implementation of the Local Government: Municipal Financial Management Act, 2003 (MFMA) with reference to:</p> <ol style="list-style-type: none"> <li>1) Treasury guidelines for implementation</li> <li>2) The requirements and prescriptions of the MFMA and related regulations</li> <li>3) The level of compliance achieved by the municipality</li> <li>4) Recommendations to the Accounting Officer/Chief Financial Officer on possible further improvements in the implementation of the MFMA and/or the reporting processes in the Municipality</li> <li>5) Any recommendations, in the light of your answers and responses above, that you would consider relevant to the policies and procedures in <u>your</u> municipality.</li> </ol> | <p><b>OUTCOME 1:</b> Demonstrate an understanding of and interpret the South African constitution in relation to public sector financial management</p> <p><b>OUTCOME 2:</b> Identify and apply the regulations governing Division of Revenue</p> <p><b>OUTCOME 3:</b> Demonstrate knowledge of and apply the South African legal system within the public sector financial management and administration context</p> <p><b>OUTCOME 4:</b> Apply legislative regulations and legal principles to contracts</p> <p><b>OUTCOME 5:</b> Manage the implementation of the Municipal Finance Management Act in a municipality</p> |



| No | US116361<br>Type   | Nature and content   | Outcomes covered  |
|----|--|--|---|
| 1  | Individual assessment<br>Open book case study based<br>controlled class test | <p><b>Test learner's understanding of:</b></p> <ul style="list-style-type: none"> <li>• Current and capital expenditure</li> <li>• Categories of expenditure as set out in Sections 29 and 32 of the MFMA</li> <li>• Sound financial management</li> <li>• Strategies and techniques to improve performance levels</li> </ul>  | <p><b>OUTCOME 1:</b> Apply the techniques of sound financial management in local government</p> <p><b>OUTCOME 2:</b> Identify and describe the key elements in the structure of public policy making in the South Africa and the connections and power relations between them</p>   |
| 2  | Individual work-based assignment   | <p>Analyse and discuss the nature and profile of poverty in Tshwane Municipality as an environmental input to the making of relevant policies in the municipality with reference to:</p> <ol style="list-style-type: none"> <li>1) Current specific efforts of the municipality to address poverty from a policy and budgetary point of view</li> <li>2) The various pieces of legislation which underpin or impact these initiatives and which promote sound financial management in local government in general and the Municipality in particular</li> <li>3) The environment in which policy-making takes place with particular emphasis on the factors which significantly impinge on policy-making in the Municipality</li> <li>4) The principles of good governance and ethical behaviour within the Municipality which impact on the implementation of policies in general and the poverty-related policies in particular</li> <li>5) Any recommendations, in the light of your answers and responses above, that you would consider relevant to the policies and procedures in <i>your</i> municipality.</li> </ol> | <p><b>OUTCOME 3:</b> Interpret the elements of initiatives taken through various pieces of legislation to promote sound financial management in local government</p> <p><b>OUTCOME 4:</b> Demonstrate, through analysis, an understanding of the environment in which policy-making takes place with particular emphasis on factors that significantly impinge on policy making</p> <p><b>OUTCOME 5:</b> Demonstrate an understanding of the principles of good governance and ethical behaviour within a municipal setting</p> |

| No | US116344<br>Type   | Nature and content   | Outcomes covered   |
|----|--|--|--|
| 1  | Individual assessment<br>Open book case study based<br>controlled class test | <p><b><u>Test learner’s understanding of:</u></b></p> <ul style="list-style-type: none"> <li>• Auditor-general reports</li> <li>• Financial and Fiscal Commission</li> <li>• Local Government Equitable Share and the formula</li> <li>• Municipal borrowing</li> <li>• Provincial intervention in a municipality</li> </ul>   | <p><b>OUTCOME 1:</b> Interpret the legislative requirements for cooperative government at local government Level</p> <p><b>OUTCOME 2:</b> Comply with the constitutional provisions regulating provincial supervision of local government</p> <p><b>OUTCOME 3:</b> Interpret the legislative requirements of the division of revenue process and intergovernmental transfers to local government</p> |
| 2  | Individual work-based assignment   | <p>The manner in which the Local Government Equitable Share (LGES) is to be allocated must be objective and fair, dynamic and able to respond to changes, recognise diversity among municipalities, only use high quality, verifiable and credible data, be transparent and simple, and provide for predictability and stability.</p> <ol style="list-style-type: none"> <li>1) Analyse and discuss whether these principles have been fairly and equitably applied in the case of the LGES allocation to Tshwane Municipality</li> <li>2) Comment succinctly on the Division of Revenue Act as it applies to the Municipality</li> <li>3) Analyse and discuss the linkages and relationships between the Municipality and the national and provincial governments, more especially in the light of the National Development Plan and the realignment of the strategic objectives of the municipality</li> <li>4) Analyse and discuss the loans and borrowings by the Municipality and whether these are relevant and appropriate in the light of the LGES and other income and revenue of the Municipality</li> <li>5) Any recommendations, in the light of your answers and responses above, that you would consider relevant to the policies and procedures in <u>your</u> municipality.</li> </ol> | <p><b>OUTCOME 4:</b> Identify and implement the conditions of IGFR transfers to Local Government</p> <p><b>OUTCOME 5:</b> Apply legislation governing municipal borrowing powers</p>   |

| No | US119331 Type  | Nature and content   | Outcomes covered   |
|----|--|--|--|
| 1  | Individual assessment<br>Open book controlled class test | Paper consisting of calculation of working capital cycle and investment in working capital; ratio-analysis and interpretation (5 liquidity and 1 debt ratios); calculation of cost to give up discount; preparation of inventory ledger account and calculation of inventory economic order quantity and reorder point.  | <p><b>OUTCOME 1:</b> Use working capital management policy applicable to public finance management and administration sector</p> <p><b>OUTCOME 2:</b> Use financial information to inform working capital decisions</p> <p><b>OUTCOME 3:</b> Manage accounts receivable</p> <p><b>OUTCOME 4:</b> Manage inventory</p>  |
| 2  | Individual work-based assignment                         | Narrative assignment – Discuss <b>how</b> working capital management in your institution impacts on the work you do (this may range from extensive and very direct in one of the three components of working capital, such as that you work in the billing or supply-chain management division, to less extensive and indirect, such as using products procured through tendering or working in a line department providing services). If absolutely no impact, explain why there is no impact. To answer this, start by explaining your area of responsibility at work, and how it is affected by / affects strategies on the management of working capital; credit control and debt collection; management of accounts receivable; management of inventory and cash management. If in your opinion there is no direct or indirect impact, explain why not and then broaden the circle of the area of responsibility to the next level(s) where there are linkages with working capital management. | <p><b>OUTCOME 1:</b> Use working capital management policy applicable to public finance management and administration sector</p> <p><b>OUTCOME 2:</b> Use financial information to inform working capital decisions</p> <p><b>OUTCOME 3:</b> Manage accounts receivable</p> <p><b>OUTCOME 4:</b> Manage inventory</p> <p><b>OUTCOME 5:</b> Manage cash resources</p> |

| No | US119343<br>Type   | Nature and content  | Outcomes covered  |
|----|--|---|---|
| 1  | Individual assessment<br>Open book case study based<br>controlled class test | Paper consisting of cost-effectiveness analysis; network diagrams; and progress control.  | <p><b>OUTCOME 2:</b> Identify and apply range of project management tools to support research in the management of project activities</p> <p><b>OUTCOME 3:</b> Initiate and manage specific projects within the public finance management and administration context</p> <p><b>OUTCOME 4:</b> Evaluate projects</p>   |
| 2  | Individual work-based assignment   | Assignment on own work-related project consisting of "Scope Definition" including "Wrappers Model" and "Fishbone" and "Project Implementation Plan" | <p><b>OUTCOME 1:</b> Demonstrate understanding of project management principles as they relate to the public finance management and administration context</p> <p><b>OUTCOME 2:</b> Identify and apply range of project management tools to support research in the management of project activities</p> <p><b>OUTCOME 3:</b> Initiate and manage specific projects within the public finance management and administration context</p> |

| No | US116340<br>Type  | Nature and content  | Outcomes covered   |
|----|---|---|--|
| 1  | Individual assessment<br>Open book case study based controlled class test | Classify costs as direct/indirect (traceability) costs and as variable/fixed (behaviour) costs; Calculate breakeven analysis (USP, Q and CM %) and interpret results; Calculate and interpret overhead recovery rate. Please note that supplementary material is provided to enable participants to do these techniques.  | <p><b>OUTCOME 1:</b> Compile &amp; interpret a unit cost statement &amp; apply the results in decision-making processes</p> <p><b>OUTCOME 3:</b> Apportion overhead costs efficiently in municipal specific context</p> <p><b>OUTCOME 4:</b> Recognise relevance of classifying costs by behaviour</p> <p><b>OUTCOME 6:</b> Understand benefits &amp; limitations of classifying costs by relevance to decision considerations</p>   |
| 2  | Individual work-based assignment  | Identify a service in your area of responsibility at work (explain your area of responsibility as starting point). Create a unit cost statement and costing matrix and discuss how these cost information can facilitate decision making referring to the identified service. Discuss overhead cost allocation in your municipality as well as the relationship between budget control and cost control within your municipality. | <p><b>OUTCOME 1:</b> Compile &amp; interpret a unit cost statement &amp; apply the results in decision-making processes</p> <p><b>OUTCOME 2:</b> Identify strengths &amp; weaknesses of recognised approaches to efficiency comparisons</p> <p><b>OUTCOME 3:</b> Apportion overhead costs efficiently in municipal specific context</p> <p><b>OUTCOME 4:</b> Recognise relevance of classifying costs by behaviour</p> <p><b>OUTCOME 5:</b> Identify difficulties of classifying costs by behaviour in a municipal financial management system</p> <p><b>OUTCOME 6:</b> Understand benefits &amp; limitations of classifying costs by relevance to decision considerations</p> |

| No | US116347<br>Type  | Nature and content  | Outcomes covered   |
|----|---|---|--|
| 1  | Individual assessment<br>Open book case study based controlled class test | Paper consisting of calculations of Net Present Value using formula; Payback Period; Average Rate of Return; Project Appraisal combining financial and non-financial factors.   | <p><b>OUTCOME 4:</b> Apply criteria for screening and selecting capital projects</p> <p><b>OUTCOME 5:</b> Combine financial and non-financial factors in a project appraisal</p> <p><b>OUTCOME 6:</b> Apply the cost-benefit analysis to projects undertaken by municipalities</p> |
| 2  | Individual work-based assignment  | Select a capital project (directly or indirectly) relevant for your area of responsibility (explain your area of responsibility as starting point) and explain how the capital project should be motivated. Prepare a business plan for a municipal capital project that includes a general overview, current status, objectives, project plan and implementation, and financial implications (the most appropriate sources of funding included). | <p><b>OUTCOME 1:</b> Prepare a business plan for a municipal capital project</p> <p><b>OUTCOME 2:</b> Apply different methods of raising finance for capital in a municipality</p> <p><b>OUTCOME 3:</b> Determine and explain the capital expenditure controls</p>                 |

| No | US119341<br>Type   | Nature and content  | Outcomes covered  |
|----|--|---|---|
| 1  | Individual assessment<br>Open book case study based<br>controlled class test | Calculate activity based costing (steps 2 and 4) and interpret results; Calculate contribution income statement (CM%, breakeven analysis, margin of safety, operating leverage) and interpret results; Calculate variance analysis and interpret results.   | <p><b>OUTCOME 1:</b> Identify and apply different methods of accounting for costs in the public setting</p> <p><b>OUTCOME 2:</b> Compile costing information for management control</p> <p><b>OUTCOME 3:</b> Prepare cost performance reports using variance analyses techniques</p> <p><b>OUTCOME 4:</b> Present relevant data to support non-routine short-term decisions</p> |
| 2  | Individual work-based assignment   | <p>Identify a service in your area of responsibility at work (explain your area of responsibility as starting point) and apply the activity based costing (ABC) approach (4 steps) to the identified service to obtain more accurate overhead cost allocation. Discuss and interpret the results of your ABC calculations.</p> <p>Apply marginal (variable) costing principles and calculations (CM%, BEP, margin of safety, operating leverage) to the service that you have identified in question 1 (or another service in your municipality). Discuss and interpret the results of your calculations.</p> <p>Apply variance analysis to the service that you have identified in question 1. Calculate the different variances, prepare a statement reconciling the budgeted surplus with the actual surplus, and explain the meaning and possible causes of the variances that you have calculated.</p> | <p><b>OUTCOME 1:</b> Identify and apply different methods of accounting for costs in the public setting</p> <p><b>OUTCOME 2:</b> Compile costing information for management control</p> <p><b>OUTCOME 3:</b> Prepare cost performance reports using variance analyses techniques</p> <p><b>OUTCOME 4:</b> Present relevant data to support non-routine short-term decisions</p> |

| No | US119352<br>Type  | Nature and content  | Outcomes covered   |
|----|---|---|--|
| 1  | Individual assessment<br>Open book case study based controlled class test | Classify information systems as different types of information systems; Discuss implementation and usage of information systems in work related examples or case studies by referring to different dimensions (People, Processes, ICT); Discuss different types of ICT controls and ICT policies in work related examples or case studies.  | <p><b>OUTCOME 1:</b> Identify and describe the elements of management information systems (MIS) relevant to public finance management and administration</p> <p><b>OUTCOME 2:</b> Utilise information technology to aid management planning</p> <p><b>OUTCOME 3:</b> Assess and provide recommendations on the risk associated with information technology</p> <p><b>OUTCOME 4:</b> Utilise e-commerce and e-governance to enhance work productivity</p> |
| 2  | Individual work-based assignment  | <p>Identify an information system in your area of responsibility at work (explain your area of responsibility as starting point) and discuss how the system helps your municipality to achieve its goals. Your answer should include a discussion of integration/implementation/usage issues and possible solutions to these issues.</p> <p>Discuss how e-Government and m-Government help your municipality to improve service delivery.</p> <p>Discuss data and information management by explaining how your municipality manages the physical environment, people, ICT infrastructure, ICT applications and data and information by means of ICT policies, ICT strategies and ICT controls.</p> | <p><b>OUTCOME 1:</b> Identify and describe the elements of management information systems (MIS) relevant to public finance management and administration</p> <p><b>OUTCOME 2:</b> Utilise information technology to aid management planning</p> <p><b>OUTCOME 3:</b> Assess and provide recommendations on the risk associated with information technology</p> <p><b>OUTCOME 4:</b> Utilise e-commerce and e-governance to enhance work productivity</p> |



| No | US116353<br>Type   | Nature and content  | Outcomes covered   |
|----|--|---|--|
| 1  | Individual assessment<br>Open book case study based<br>controlled class test | <b>Test learner's understanding of:</b><br>Supply chain management and applicable financial and other legislation, regulations and policy.  | <b>OUTCOME 1:</b> Apply legislative requirements governing supply chain management<br><b>OUTCOME 2:</b> Manage risks in supply chain management processes<br><b>OUTCOME 3:</b> Delegation supply chain management powers and functions<br><b>OUTCOME 4:</b> Comply with required ethical standards applied in municipal supply chain management<br><b>OUTCOME 5:</b> Develop and evaluate a municipal supply chain management policy |
| 2  | Individual work-based assignment   | Explain supply chain management and do a critical analysis of SCM your organisation by referring to the legal framework and best practices. Your findings and recommendations should be based on the practices in your municipality. You may use any oversight mechanism/s and findings in support of discussions. The use of case law and challenges to your practices may also be used. |  |

**PLEASE SEE ASSESSMENT POLICY DOCUMENT PROVIDED AS SUPPORTING DOCUMENTATION**