

## SPL ASSESSMENT PLAN FOR MMC PROGRAMME (Updated 20 June 2018)

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

No	US116342 Type	Nature and content	Outcomes covered
1	Individual assessment Open book case study based 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 the various concepts, i.e. policies, the 3 EEE's and the use of ratios. 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; <b>OUTCOME 2:</b> Develop a subsidy framework for municipal rates and tariffs that encourages efficient and effective use of resources while promoting equity; <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. 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. 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. <b>OUTCOME 5:</b> Contribute to the design of rates, tariffs and user charges. <b>OUTCOME 6:</b> Develop a credit control and debt collection policy as well as aspects of outcomes 4 and 5.
No	US116358 Type	Nature and content	Outcomes covered
1	Individual assessment	<b><u>Test learner's understanding of various concepts such as:</u></b> <ul style="list-style-type: none"> <li>• Vision and mission.</li> <li>• Community participation, stakeholders</li> <li>• Key performance areas</li> </ul>	<b>OUTCOME 1:</b> Formulate vision and mission statements in a South African municipality as required by the local government legislative framework.

	Open book case study based controlled class test	<ul style="list-style-type: none"> <li>• Strategic planning</li> <li>• SWOT analysis</li> </ul> <p>Applicable financial and other legislation and regulations may need to applied or referenced.</p>	<b>OUTCOME 2:</b> Conduct a stakeholder analysis and develop a framework for a community participation process.
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>
<b>No</b>	<b>US116345</b> <b>Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment Open book and / or case study based controlled 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>

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> 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> Briefly describe the accounting classification approach to budgeting Comment on the extent to which the organisation is using the approach Make recommendations for improvement.</p> <p><b>Programme budgeting</b> Briefly describe the RELEVANCE OF programme budgeting approach to the organisation</p> <p><b>Programme budgeting by vote</b> 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> 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> Briefly describe the programme budgeting by GFS function approach Comment on the extent to which the organisation is using the approach and illustrate.</p> <p><b>Performance budgeting</b> Comment on the extent to which the organisation is using the approach and illustrate. Make recommendations for improvement</p> <p><b>Incremental budgeting</b> 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> 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> Comment on the extent to which the organisation is using departmental SDBIPs appropriately. Make recommendations for improvement</p>	<p><b>OUTCOME 5:</b> Differentiate between approaches to preparing a municipal budget.</p>
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No	US116364 Type	Nature and content	Outcomes covered
1	Individual assessment 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><b>OUTCOME 1:</b> Identify the roles and responsibilities of municipal political executives and senior management required by the local government legislative framework for budgeting.</p> <p><b>OUTCOME 2:</b> Plan a municipal budget calendar in accordance with the legislation.</p> <p><b>OUTCOME 3:</b> 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> 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> 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> 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> Review the current situation in the organisation and identify gaps relevant to practices. Make recommendations for improvement based on findings</p>	<p><b>OUTCOME 4:</b> Comply with the conditions for municipal delegations.</p> <p><b>OUTCOME 2:</b> Plan a municipal budget calendar in accordance with the legislation.</p> <p><b>OUTCOME 4:</b> Comply with the conditions for municipal delegations.</p>
No	US116363 Type	Nature and content	Outcomes covered
1	Individual assessment Open book case study based controlled class test	Complete controlled test to determine understanding and insight of theory. 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.</p> <p><b>OUTCOME 4:</b> Analyse and interpret financial statements for stakeholders.</p>
2	Individual work-based assignment	<p>Visit the website: <a href="http://www.municipalmoney.gov.za">www.municipalmoney.gov.za</a></p> <p>Use any municipality and analyse and interpret the results of the municipality for the following:</p> <ol style="list-style-type: none"> <li>1. Cash position;</li> <li>2. Cash coverage;</li> <li>3. Current ratio;</li> <li>4. Liquidity ratio;</li> <li>5. Debt collection;</li> <li>6. Employee or staff cost ratio;</li> <li>7. Repairs and maintenance ratio;</li> <li>8. Capital expenditure</li> <li>9. Operational expenditure; and</li> <li>10. Fruitless and wasteful expenditure.</li> </ol> <p>You should specifically look at :</p> <ul style="list-style-type: none"> <li>• Trends;</li> <li>• Similar municipalities in the region;</li> <li>• Similar municipalities nationally; and</li> <li>• best practices as identified by National Treasury.</li> </ul>	<p><b>OUTCOME 4:</b> Analyse and interpret financial statements for stakeholders.</p>
<b>No</b>	<b>US116341 Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment 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>Select one of the following municipalities for your assignment: Buffalo City (East London), Ekurhuleni Metropolitan Municipality (East Rand), City of eThekweni (Durban), City of Johannesburg, Mangaung Municipality (Bloemfontein) or Nelson Mandela Metropolitan Municipality (Port Elizabeth).</p> <p>The IDP and Annual Report and other relevant and appropriate documentation of the municipality that you have selected should be critically analysed for the assignment activities.</p> <p>Analyse and discuss the implementation of the performance management systems and mechanisms in in the municipality that you selected with reference to:</p> <ol style="list-style-type: none"> <li>1) Whether you would consider that all the necessary institutional arrangements required for performance management in the municipality have been implemented.</li> <li>2) The levels of service delivery to the various communities in the municipality as identified through the performance management systems and mechanisms.</li> <li>3) 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 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>
<b>No</b>	<b>US116362 Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment Open book controlled class test	<p><b>Test learner's understanding of:</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>	<b>OUTCOME 5:</b> Develop a municipal asset management plan
<b>No</b>	<b>US116346 Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment	<p><b>Test the learner's understanding on:</b></p> <ul style="list-style-type: none"> <li>• Applicable financial and other legislation and regulations</li> <li>• Cash and investment management</li> </ul>	<b>OUTCOME 1:</b> Apply the legislative conditions governing cash and investment management

	Open book case study based controlled class test	<ul style="list-style-type: none"> <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 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>
2	Individual work-based assignment	<p>Explain your job and what you should do to support cash and investment management in your area of responsibility (see MFMA Section 78 and PFMA Sections 45 and 57) [Alternative approach: Write an essay on what every manager must do in support of cash and investment management in any organization]</p> <p style="text-align: right;">Length: 1 500 words</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> <b>Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment Open book case study based controlled class test	<p>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>	<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>

2	Individual case-study and work-based narrative assignment	<p>The audit report of the City of Matlosana Local Municipality will serve as the base document for assignment related to this unit standard. It is available under the contents page of this unit standard on p65. The audit report included a qualified audit opinion from the Auditor-General, with a total of 66 findings (issues) listed that caused the audit opinion.</p> <p>Question 1:- [30marks]: By using the annual report, prepare an operational risk register in excel format, where the 10 most critical risks are identified and recorded under the following headings:-</p> <ol style="list-style-type: none"> <li>1. Name of risk</li> <li>2. Cause of risk</li> <li>3. Likelihood rating</li> <li>4. Impact rating</li> <li>5. Inherent risk assessment</li> <li>6. Control processes in place, if any</li> <li>7. Effectiveness of control processes</li> <li>8. Residual risk</li> <li>9. Action plan</li> </ol> <p>An excel template will be loaded under the unit standard on P65.</p> <p>Question 2:- [10 marks]: Identify the different risk responses that management can apply to their risks, and give examples of work related areas that can be deal with under each of those risk responses.</p> <p>Question 3:- [10 marks]: Reconcile the strategic risk register (SRR) of your municipality to the agenda of the top management meeting. According to King 3 there should be high correlation between the two. Identify any instances of non-correlation and elaborate as to why the SRR is different from the top management meeting agenda.</p>	<b>OUTCOME 5:</b> Develop a risk management process
<b>No</b>	<b>US116351 Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>



1	Individual assessment Open book case study based 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> <p><b>OUTCOME 3:</b> Contrast the increased importance of performance auditing with the stewardship auditing in the local government<sup>116351</sup></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>
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2	Individual work-based assignment	<p>The Auditor-General report for the Lukhanji Local Municipality refers.</p> <p>Question 1:- [5 marks] Discuss the audit opinion and elaborate on why the AG concluded on that specific audit opinion.</p> <p>Question 2:- [5 marks] Select 5 critical findings in the report that applies to your immediate work responsibilities and identify the root causes for each of the findings. The findings are in the latter part of the annual report.</p> <p>Question 3:- [15 marks] Identify a critical process in your workplace that relates to one of the findings and perform the following:</p> <p>1. Draw a flowchart of the process that clearly separates the documentation, input, processing and output phases.</p> <p>Question 4:- [25 marks] Apply the four control objectives to the process. The objectives include:</p> <ol style="list-style-type: none"> <li>Safeguarding of assets;</li> <li>Compliance with laws, regulations and contractual obligations;</li> <li>Reliability and integrity of information; and</li> <li>Economic, efficient and effective use of resources.</li> </ol> <p>Develop a set of preventative and detection controls that will mitigate the risk. Remember that one risk might have more than one set of controls.</p>	
<b>No</b>	<b>US119348 Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment Open book insight-based 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> Explain and apply the conceptual framework underlying GRAP</p> <p><b>OUTCOME 2:</b> Present separate periodic financial statements in accordance with GRAP</p>

2	Individual work-based assignment	<p>Visit the website: <a href="http://www.municipalmoney.gov.za">www.municipalmoney.gov.za</a></p> <p>Analyse the results of Mosselbay, Drakenstein and George Local municipalities by comparing their results in the following categories:</p> <ol style="list-style-type: none"> <li>1. Cash position;</li> <li>2. Cash coverage;</li> <li>3. Current ratio;</li> <li>4. Liquidity ratio;</li> <li>5. Debt collection;</li> <li>6. Employee or staff cost ratio;</li> <li>7. Repairs and maintenance ratio;</li> <li>8. Capital expenditure</li> <li>9. Operational expenditure; and</li> <li>10. Fruitless and wasteful expenditure.</li> </ol> <p>You should specifically look at :</p> <ul style="list-style-type: none"> <li>• Trends;</li> <li>• Similar municipalities in the region;</li> <li>• Similar municipalities nationally; and</li> <li>• best practices as identified by National Treasury.</li> </ul> <p>Emphasis should be in comparing the three municipalities, and specific conclusions regarding each municipality should be included in the analysis.</p>	<p><b>OUTCOME 3:</b> Explain selected statutory provisions related to financial reporting</p> <p><b>OUTCOME 4:</b> Analyse and interpret financial statements</p>
<b>No</b>	<b>US119350 Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment Open book case study based 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 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>

2	Individual work-based assignment	<p>Apply accounting principles and procedures in the preparation of reports and decision making</p> <p>Question 1 (50 marks)</p> <p>1.1. 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 in Chapters 4 to 6, and any others that may be employed within your municipality, develop and apply checklists to test the execution of these procedures in your organization.</p> <p>The following layout should be applied in the completion of this assignment. You should cover at least 21 control procedures in your assignment. These should be spread equally between debt collection, asset management and cash collection processes. 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>								
		<table border="1"> <thead> <tr> <th data-bbox="521 624 831 683"><b>Checklist of control procedures</b></th> <th data-bbox="831 624 981 683"><b>Applied*</b></th> <th data-bbox="981 624 1473 683"><b>Corrective action steps**</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="521 683 831 981"> <p><b>Cash management</b> Example procedure 1:-</p> <p>Bank reconciliations: Scrutinise bank charges for reasonableness and query with the bank if it appears too high.</p> </td> <td data-bbox="831 683 981 981">Yes</td> <td data-bbox="981 683 1473 981">N/A</td> </tr> <tr> <td data-bbox="521 981 831 1362"> <p>Example procedure 2:-</p> <p><b>Debtors management</b> Balance debtor control account with the debtor's sub-ledger on a monthly basis.</p> </td> <td data-bbox="831 981 981 1362">No</td> <td data-bbox="981 981 1473 1362"> <p>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</p> </td> </tr> </tbody> </table>	<b>Checklist of control procedures</b>	<b>Applied*</b>	<b>Corrective action steps**</b>	<p><b>Cash management</b> Example procedure 1:-</p> <p>Bank reconciliations: Scrutinise bank charges for reasonableness and query with the bank if it appears too high.</p>	Yes	N/A	<p>Example procedure 2:-</p> <p><b>Debtors management</b> Balance debtor control account with the debtor's sub-ledger on a monthly basis.</p>	No	<p>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</p>
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			clear immediately. Ensure that the abovementioned reconciliation is performed monthly as from the end of the current month.	
		<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. Marks are awarded, if applicable, for the findings or any improvements.</p>		
<b>No</b>	<b>US116348</b> <b>Type</b>	<b>Nature and content</b>		<b>Outcomes covered</b>
1	Individual assessment Open book case study based controlled class test	<p><b>Test learner's understanding of:</b> Theory and practical application of the consultative process and negotiation with stakeholders including the relationship management approach adopted by public sector institutions and entities.</p>		<p><b>OUTCOME 1:</b> Demonstrate understanding the concept stakeholder management in municipal finance</p> <p><b>OUTCOME 2:</b> Identify and describe relevant stakeholders and role-players in the public sector</p> <p><b>OUTCOME 3:</b> Select and apply a range of appropriate negotiation and communication techniques and methods</p>
2	Individual work-based assignment	<p>Assignment based on own institution's stakeholder management approach –"Obtain a copy of a communication strategy document from your municipality and identify the communication techniques employed to achieve specific strategic municipal objectives". After your analysis, write a three (3) page proposal to the Municipal Manager (MM) to motivate the funding of a project to assess the extent to which communication within your municipality supports stakeholder engagement ( note that you will be evaluated on your written communication skills and persuasiveness in selling the idea of the project to the MM).</p>		<p><b>OUTCOME 1:</b> Assess own application of communication and negotiation techniques and methods and draw up a plan of action for self-development</p> <p><b>OUTCOME 2:</b> Evaluate the communication and negotiation process and make recommendations for improved interaction</p>
<b>No</b>	<b>US116343</b> <b>Type</b>	<b>Nature and content</b>		<b>Outcomes covered</b>
1	Individual assessment	<p><b>Test learner's understanding of:</b> 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</p>

	Open book case study based controlled class test		affecting activities of public sector institutions in South Africa <b>OUTCOME 2:</b> Apply the principles of ethics and professionalism to a municipal code of conduct Assessment Criteria <b>OUTCOME 3:</b> Develop an implementation plan to achieve compliance with an established code of ethics
2	Individual work-based assignment	Research the factors that undermine ethics in your municipality and recommend solutions. In doing your assignment reflect on what you have learned and respond to the following questions: 1. What are the values and ethical standards? 2. What conditions would cause the compromise of the abovementioned values and standards? 3. What should be the approach of the municipality in dealing with ethical dilemmas?  Is the code of conduct important in regulating the behaviour of stakeholders in a municipal financial environment? Briefly explain your response.	<b>OUTCOME 1:</b> Demonstrate knowledge and insight into existing legislation, regulations and codes affecting activities of public sector institutions in South Africa <b>OUTCOME 2:</b> Apply the principles of ethics and professionalism to a code of conduct Assessment Criteria <b>OUTCOME 3:</b> Develop an implementation plan to achieve compliance with an established code of ethics
<b>No</b>	<b>US119353 Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment Open book case study based Controlled class test	Test learner's understanding of: 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 <b>OUTCOME 2:</b> Demonstrate understanding of regulatory framework for PPPs <b>OUTCOME 3:</b> Demonstrate understanding of the Phases of PPP institutionalisation <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.	<p><b>OUTCOME 1:</b> Explain the different PPP options as systems for service delivery</p> <p><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</p> <p><b>OUTCOME 3:</b> Contribution of PPP to institutionalisation processes</p> <p><b>OUTCOME 4:</b> Apply legal principles in the development of PPP design and implementation of operational frameworks and contracts</p> <p><b>OUTCOME 5:</b> Contribute to the monitoring compliance with regulations for selected PPP projects</p>
<b>No</b>	<b>US119334 Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment 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	Select one of the following municipalities for your assignment: Buffalo City (East London), Ekurhuleni Metropolitan Municipality (East Rand), City of eThekweni (Durban), City of Johannesburg, Mangaung Municipality (Bloemfontein) or Nelson Mandela Metropolitan Municipality (Port Elizabeth).	<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><i>The IDP and Annual Report and other relevant and appropriate documentation of the municipality that you have selected should be critically analysed for the assignment activities.</i></p> <p>Analyse and discuss the progress made in the municipality that you selected 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) The level of compliance achieved by the municipality.</li> <li>2) 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>3) 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> 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>
<b>No</b>	<b>US116361 Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment Open book case study based controlled class test	<p><b><u>Test learner’s understanding of:</u></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> <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>



2	Individual work-based assignment	<p>Select one of the following municipalities for your assignment: Buffalo City (East London), Ekurhuleni Metropolitan Municipality (East Rand), City of eThekweni (Durban), City of Johannesburg, Mangaung Municipality (Bloemfontein) or Nelson Mandela Metropolitan Municipality (Port Elizabeth).</p> <p>The IDP and Annual Report and other relevant and appropriate documentation of the municipality that you have selected should be critically analysed for the assignment activities.</p> <p>Analyse and discuss the nature and profile of poverty in in the municipality that you selected 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 environment in which policy-making takes place with particular emphasis on the factors which significantly impinge on policy-making on poverty initiatives in the municipality.</li> <li>3) 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>	
<b>No</b>	<b>US116344 Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment Open book case study based controlled class test	<p><b>Test learner's understanding of:</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</p>

2	Individual work-based assignment	<p><i>Select one of the following municipalities for your assignment: Buffalo City (East London), Ekurhuleni Metropolitan Municipality (East Rand), City of eThekweni (Durban), City of Johannesburg, Mangaung Municipality (Bloemfontein) or Nelson Mandela Metropolitan Municipality (Port Elizabeth).</i></p> <p><i>The IDP and Annual Report and other relevant and appropriate documentation of the municipality that you have selected should be critically analysed for the assignment activities.</i></p> <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 in the municipality that you selected.</li> <li>2) 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>3) 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>and intergovernmental transfers to local government</p> <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>
<b>No</b>	<b>US119331 Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment Open book controlled class test	Paper consisting of calculation of working capital cycle and investment in working capital; ratio-analysis and interpretation (6 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	Individual narrative assignment: Explain your job and what you should do to support working capital management in your area of responsibility (see MFMA Section 78 and PFMA Sections 45 and 57) [Alternative approach: Write an essay on what every manager must do in support of working capital management in any organization]  Approximately 1 500 words	<b>OUTCOME 1:</b> Use working capital management policy applicable to public finance management and administration sector <b>OUTCOME 2:</b> Use financial information to inform working capital decisions <b>OUTCOME 3:</b> Manage accounts receivable <b>OUTCOME 4:</b> Manage inventory <b>OUTCOME 5:</b> Manage cash resources
<b>No</b>	<b>US119343</b> <b>Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment Open book case study based controlled class test	Paper consisting of cost-effectiveness analysis; network diagrams; and progress control.	<b>OUTCOME 2:</b> Identify and apply range of project management tools to support research in the management of project activities <b>OUTCOME 3:</b> Initiate and manage specific projects within the public finance management and administration context <b>OUTCOME 4:</b> Evaluate projects
2	Individual work-based assignment	Describe an issue (problem with many contesting stakeholders) relating to your work (e.g. inadequate access to clean water) Do and describe Fishbone analysis of symptoms and to uncover underlying causes Describe the project goal/business objective (relate to IDP) to deal with the issue, based on the Fishbone analysis Describe the project objective/purpose to help relieve the issue Define the output to help relieve issue List the project component deliverables and a work-breakdown structure of activities to achieve the output.	<b>OUTCOME 1:</b> Demonstrate understanding of project management principles as they relate to the public finance management and administration context <b>OUTCOME 2:</b> Identify and apply range of project management tools to support research in the management of project activities <b>OUTCOME 3:</b> Initiate and manage specific projects within the public finance management and administration context
<b>No</b>	<b>US116340</b> <b>Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment 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.	<b>OUTCOME 1:</b> Compile & interpret a unit cost statement & apply the results in decision-making processes <b>OUTCOME 3:</b> Apportion overhead costs efficiently in municipal specific context

			<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	<ul style="list-style-type: none"> <li>• Firstly, explain your area of responsibility in the workplace and list all the functions and services (internal and external) you are involved in.</li> <li>• Then, secondly, select one of these services/functions and create a unit cost statement by listing all the cost items, costs and total cost of the selected service/function.</li> <li>• Thirdly, Create a costing matrix by classifying the cost items used in the unit cost statement as direct/indirect costs and as fixed/variable costs.</li> <li>• Fourthly, discuss the relationship between the content of your unit cost statement and the budget and how your unit cost statement information can facilitate decision making by referring to the identified service/function.</li> </ul>	<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>
<b>No</b>	<b>US116347 Type</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment 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	<ul style="list-style-type: none"> <li>• Select a capital project (directly or indirectly) relevant for your area of responsibility in the workplace. Discuss your area of responsibility and explain how the capital project should be motivated.</li> <li>• Discuss criteria for screening and selecting capital projects if applicable in your organisation/institution.</li> <li>• Prepare a business plan for the capital project that includes a general overview, current status, objectives, project plan and implementation, and financial implications (the sources of funding for this capital project included).</li> </ul>	<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 Type	Nature and content	Outcomes covered
1	Individual assessment Open book case study based 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	<ul style="list-style-type: none"> <li>• Explain your area of responsibility in the workplace and list all the functions and services (internal and external) you are involved in. Allocate your time (per month or per year) to the services/functions by using percentages.</li> <li>• Select one of these services/functions and apply activity based costing to the service/function. Discuss and interpret the findings and results of your ABC calculations.</li> <li>• Apply the marginal costing approach to the selected service/function. Discuss and interpret the findings and results.</li> <li>• Apply variance analysis to the selected service/function by comparing the budget with the actual financial results. Discuss and interpret the findings and results of the variance analysis.</li> </ul>	<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 Type	Nature and content	Outcomes covered
1	Individual assessment 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	<ul style="list-style-type: none"> <li>• Explain your area of responsibility in the workplace. List all the ICT applications and information systems (ISs) that you use in the workplace. Discuss why you use these applications and ISs in the functions/services you are involved in.</li> <li>• Discuss how you use e-government and m-government in the functions/services you are involved in.</li> <li>• Discuss how ICT controls are applied in your area of responsibility in the workplace to manage and safeguard data and information.</li> </ul>	<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>
<b>No</b>	<b>US116353</b>	<b>Nature and content</b>	<b>Outcomes covered</b>
1	Individual assessment Open book case study based controlled class test	<p><b>Test learner's understanding of:</b> Supply chain management and applicable financial and other legislation, regulations and policy.</p>	<p><b>OUTCOME 1:</b> Apply legislative requirements governing supply chain management</p> <p><b>OUTCOME 2:</b> Manage risks in supply chain management processes</p> <p><b>OUTCOME 3:</b> Delegation supply chain management powers and functions</p> <p><b>OUTCOME 4:</b> Comply with required ethical standards applied in municipal supply chain management</p> <p><b>OUTCOME 5:</b> Develop and evaluate a municipal supply chain management policy</p>
2	Individual work-based assignment	<p>Question 1:- [50 marks]</p> <p>You have been appointed as the Director: Supply Chain Management. As a first responsibility you scheduled a meeting with the external auditors. The Auditor-General (AG) report for the City of Matlosana Local Municipality is loaded under the content page of P65 US 116353. The report should be downloaded and used to answer the question below.</p> <p>Refer to findings 35 to 52 of the AG report, as it relates to the procurement processes and analyse each of the findings individually. Use the course notes, the latest SCM regulations, your own municipalities' SCM policy and procedures and the additional information supplied in the recorded sessions, and identify detailed policies and controls that should be implemented to reduce the number of findings reported by the external auditors. Each individual finding should at least have three recommendations that you will apply to enhance the control effectiveness in the SCM directorate.</p>	<p><b>OUTCOME 1:</b> Apply legislative requirements governing supply chain management</p> <p><b>OUTCOME 2:</b> Manage risks in supply chain management processes</p> <p><b>OUTCOME 3:</b> Delegation supply chain management powers and functions</p> <p><b>OUTCOME 4:</b> Comply with required ethical standards applied in municipal supply chain management</p> <p><b>OUTCOME 5:</b> Develop and evaluate a municipal supply chain management policy</p>

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