

SPL MUNICIPAL MINIMUM COMPETENCY TRAINING PROGRAMMES

Alternative assessment plans for Unit Standards 116340; 116347; 119331; 119341; 119352: Minimum criteria for competence: 50 percent for each assessment (Updated 1 January 2015).

US 119331 ASSESSMENT PLAN: Project: _____ Date: _____					
No	Type	Start date	Submission date and time	Nature and content	Outcomes covered
1	Individual assessment Open book controlled class test	Last day of contact session 08:30	Last day of contact session 11:30	3-hour paper consisting of insight question relating to all policies and strategies covered by Learner Guide; calculation of working capital cycle and investment in working capital; ratio-analysis and interpretation (6 liquidity and 2 debt ratios); calculation of cost to give up discount; preparation of inventory ledger account and calculation of inventory economic order quantity and reorder point	OUTCOME 1: Use working capital management policy applicable to public finance management and administration sector OUTCOME 2: Use financial information to inform working capital decisions OUTCOME 3: Manage accounts receivable OUTCOME 4: Manage inventory
2	Individual work-based assignment	Last day of contact session 11:30	One calendar month after the last day of contact session at 23:59	Narrative assignment – Discuss both questions: 1. Discuss how working capital management in your institution impacts on the work you as “MFMA Section 78 Official” 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	OUTCOME 1: Use working capital management policy applicable to public finance management and administration sector OUTCOME 2: Use financial information to inform working capital decisions OUTCOME 3: Manage accounts receivable OUTCOME 4: Manage inventory OUTCOME 5: Manage cash resources

				working in a line department providing services). If absolutely no impact, explain why there is no impact. 2. Discuss how the policies of your municipality demarcate working capital management and how appropriate or complete the policies are, given the socio-economic realities of your communities and the liquidity of the municipality as reflected by the liquidity and debt collection ratios.	
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US 116340 ASSESSMENT PLAN: Project: _____ **Date:** _____

No	Type	Start date	Submission date and time	Nature and content	Outcomes covered
1	Individual assessment Open book case study based controlled class test	Last day of contact session 08:30	Last day of contact session 11:30	Paper consisting of exercise to classify costs (Learner Guide pp18 – 19; 65 – 70; 87 - 90); calculate break-even (Learner Guide pp24 – 25); calculate cost- effectiveness (Learner Guide pp36 – 39); allocate & apportion support service overheads (Learner Guide pp53 – 56); calculate overhead recovery rate (Learner Guide pp57 – 58). Please note that supplementary material is provided to enable participant to do these techniques.	OUTCOME 1: Compile & interpret a unit cost statement & apply the results in decision-making processes OUTCOME 2: Identify strengths & weaknesses of recognised approaches to efficiency comparisons OUTCOME 3: Apportion overhead costs efficiently in municipal specific context OUTCOME 4: Recognise relevance of classifying costs by behaviour OUTCOME 5: Identify difficulties of classifying costs by behaviour in a municipal financial management system OUTCOME 6: Understand benefits & limitations of classifying costs by relevance to decision considerations
2	Individual work-based assignment	Last day of contact session 11:30	One calendar month after the last day of	Explain overhead allocation within your municipality / entity and discuss the use / potential of service level agreements for administration and support services (Learner	OUTCOME 3: Apportion overhead costs efficiently in municipal specific context

			contact session at 23:59	Guide pp52 – 63); discuss the relationship between budgeting format, the costing system, budget control & cost control within your area of responsibility or municipality (Learner Guide pp74 – 84) Identify a service & a related decision consideration & produce a written report highlighting the cost information needed to facilitate the decision & the existing challenges in acquiring the information (Learner Guide pp87 – 93).	<p>OUTCOME 5: Identify difficulties of classifying costs by behaviour in a municipal financial management system</p> <p>OUTCOME 6: Understand benefits & limitations of classifying costs by relevance to decision considerations</p>
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US 116347 ASSESSMENT PLAN: Project: _____ **Date:** _____

No	Type	Start date	Submission date and time	Nature and content	Outcomes covered
1	Individual assessment Open book case study based controlled class test	Last day of contact session 08:30	Last day of contact session 10:30	2-hour paper consisting of calculations of NPV (Learner Guide pp67 – 71); payback period (Learner Guide pp72 – 74); average rate of return (Learner Guide pp74 – 76); project appraisal combining financial and non-financial factors (Learner Guide pp85 – 88); cost-benefit analysis (Learner Guide pp94 – 97)	<p>OUTCOME 4: Apply criteria for screening and selecting capital projects</p> <p>OUTCOME 5: Combine financial and non-financial factors in a project appraisal</p> <p>OUTCOME 6: Apply the cost-benefit analysis to projects undertaken by municipalities</p>
2	Individual work-based assignment	Last day of contact session 10:30	One calendar month after the last day of contact session at 23:59	Identify capital project and do a business plan for the project (Learner Guide pp31 – 32 & Annexure 1.1); identify sources of finance for project; discuss advantages and disadvantages of financing options; key issues that will be considered; prepare MOU if applicable (Learner Guide p54) Identify and describe extent to which guidelines / policies exist for capital expenditure controls; identify and list qualitative factors that could play	<p>OUTCOME 1: Prepare a business plan for a municipal capital project</p> <p>OUTCOME 2: Apply different methods of raising finance for capital in a municipality</p> <p>OUTCOME 3: Determine and explain the capital expenditure controls</p>

				a role in selection of the project (Learner Guide p63).	
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US 119341 ASSESSMENT PLAN: Project: _____ **Date:** _____

No	Type	Start date	Submission date and time	Nature and content	Outcomes covered
1	Individual assessment Open book case study based controlled class test	Last day of contact session 08:30	Last day of contact session 11:30	3-hour paper consisting of absorption costing and activity based costing, marginal costing (contribution margin, break-even point, margin of safety, operating leverage) and variance analysis techniques. Open book controlled.	OUTCOME 1: Identify and apply different methods of accounting for costs in the public setting OUTCOME 2: Compile costing information for management control OUTCOME 3: Prepare cost performance reports using variance analyses techniques OUTCOME 4: Present relevant data to support non-routine short-term decisions
2	Individual work-based assignment	Last day of contact session 11:30	One calendar month after the last day of contact session at 23:59	Assignment on work-related examples: Question 1: Activity Based Costing <ul style="list-style-type: none"> Describe the benefits that might result from the introduction of an activity based costing (ABC) system. Describe circumstances in which activity based costing would be more appropriate to services costing than traditional approaches to overhead absorption. 	OUTCOME 1: Identify and apply different methods of accounting for costs in the public setting OUTCOME 2: Compile costing information for management control OUTCOME 3: Prepare cost performance reports using variance analyses techniques OUTCOME 4: Present relevant data to support non-routine short-term decisions

				<ul style="list-style-type: none"> Identify a service in your municipality and apply the activity based costing (ABC) approach to obtain more accurate overhead cost allocation. Apply activity based costing principles and calculations to your service. (Learner Guide pp13 – 49) <p>Question 2: Marginal (Variable) Costing</p> <ul style="list-style-type: none"> Apply marginal (variable) costing principles and calculations to the service that you have identified in question 1. Do a sensitivity analysis for your service, by calculating the effect that a proposal or proposals will have on the contribution margin, the BEP and on the margin of safety. (Learner Guide pp53 – 101) <p>Question 3: Variance Analysis</p> <ul style="list-style-type: none"> Apply variance analysis to the service that you have identified in question 1. Calculate the materials price, materials quantity, labour rate, labour efficiency, revenue price, revenue volume, variable overhead spending, variable overhead efficiency, fixed overhead budget and fixed overhead volume variances. Explain the meaning and possible causes of the variances that you have calculated. Prepare a statement reconciling the budgeted surplus with the actual surplus. (Learner Guide pp103 – 121) 	
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US 119352 ASSESSMENT PLAN: Project: _____ Date: _____

No	Type	Start date	Submission date and time	Nature and content	Outcomes covered
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1	Individual assessment Open book case study based controlled class test	Last day of contact session 08:30	Last day of contact session 10:30	2-hour paper consisting of a case study and work related questions on information systems, information security management and enterprise connectivity systems.	<p>OUTCOME 1: Identify and describe the elements of management information systems (MIS) relevant to public finance management and administration</p> <p>OUTCOME 2: Utilise information technology to aid management planning</p> <p>OUTCOME 3: Assess and provide recommendations on the risk associated with information technology</p> <p>OUTCOME 4: Utilise e-commerce and e-governance to enhance work productivity</p>
2	Individual work-based assignment	Last day of contact session 11:30	One calendar month after the last day of contact session at 23:59	<p>Assignment on work-related activities consisting of information systems, information security management and enterprise connectivity systems:</p> <p>1. Information systems</p> <p>1.1. Identify at least two information systems in your municipality and discuss how these systems help your municipality to achieve its goals. Your answer should include a discussion of integration problems and possible solutions to these issues.</p> <p>1.2. Discuss how e-Government and m-Government help (or might help) your municipality to improve service delivery.</p> <p>1.3. Discuss the characteristics of a high quality and effective website and evaluate the website of your municipality according to these characteristics.</p> <p>2. Data and information management</p> <p>2.1. Discuss data and information management in your municipality by explaining how your municipality manages the physical environment, people, ICT infrastructure,</p>	<p>OUTCOME 1: Identify and describe the elements of management information systems (MIS) relevant to public finance management and administration</p> <p>OUTCOME 2: Utilise information technology to aid management planning</p> <p>OUTCOME 3: Assess and provide recommendations on the risk associated with information technology</p> <p>OUTCOME 4: Utilise e-commerce and e-governance to enhance work productivity</p>

				<p>applications and data and information by means of policies, strategies and controls.</p> <p>3. Management information systems (MISs) and decision support systems (DSSs)</p> <p>3.1. Discuss the use of different types of MIS reports in your municipality (who needs each type and why).</p> <p>3.2. Describe the various uses of DSSs in your municipality or how DSSs can be used in your municipality.</p>	
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