

All qualifications and unit standards registered on the National Qualifications Framework are public property. Thus the only payment that can be made for them is for service and reproduction. It is illegal to sell this material for profit. If the material is reproduced or quoted, the South African Qualifications Authority (SAQA) should be acknowledged as the source.

SOUTH AFRICAN QUALIFICATIONS AUTHORITY

REGISTERED UNIT STANDARD:

Apply approaches to managing municipal income and expenditure within a multi-year framework

SAQA US ID	UNIT STANDARD TITLE		
116342	Apply approaches to managing municipal income and expenditure within a multi-year framework		
SGB NAME		REGISTERING PROVIDER	
SGB Public Administration and Management			
FIELD		SUBFIELD	
Field 03 - Business, Commerce and Management Studies		Public Administration	
ABET BAND	UNIT STANDARD TYPE	NQF LEVEL	CREDITS
Undefined	Regular	Level 6	15
REGISTRATION STATUS	REGISTRATION START DATE	REGISTRATION END DATE	SAQA DECISION NUMBER
Registered	2004-10-13	2007-10-13	SAQA 0256/04

PURPOSE OF THE UNIT STANDARD

This Unit Standard is for all people involved in municipal financial management. The unit standard can contribute to social and economic transformation through equipping municipal practitioners with skills in managing income and expenditure, which could translate into better use of resources and improved delivery of services that will benefit the economy and social development.

The qualifying learner will be able to:

- Advise on, and choose from a range of approaches that will ensure a municipality uses its resources and revenue raising instruments in an efficient and sustainable manner.
- Contribute to managing municipal income and expenditure over the medium term.
- Budget in a manner, which conforms to the legislative framework for local government.

LEARNING ASSUMED TO BE IN PLACE AND RECOGNITION OF PRIOR LEARNING

It is assumed that the Learners are competent in:

- Communication at level 4.
- Mathematical Literacy at level 4.
- Economics at level 4.

UNIT STANDARD RANGE

N/A

UNIT STANDARD OUTCOME HEADER

N/A

Specific Outcomes and Assessment Criteria:

SPECIFIC OUTCOME 1

Develop approaches to managing a municipality's revenue in a sustainable manner.

ASSESSMENT CRITERIA

ASSESSMENT CRITERION 1

The Criteria for assessing tax instruments and user charges are applied in the local government context.

ASSESSMENT CRITERION 2

Recommendations for achieving sustainability are provided in relation to municipal revenue.

ASSESSMENT CRITERION RANGE

Cost recovery, tariffs, user charges, rates, subsidies, affordability, local economic development.

ASSESSMENT CRITERION 3

Tax incidence of revenue levying collection legislation is explained as it relates to the local government context.

ASSESSMENT CRITERION 4

The incentive effects of municipal tariffs and user charges are estimated in the local government context.

SPECIFIC OUTCOME 2

Develop a subsidy framework for municipal rates and tariffs that encourages efficient and effective use of resources while promoting equity.

ASSESSMENT CRITERIA

ASSESSMENT CRITERION 1

The need for subsidies is identified at a municipal level.

ASSESSMENT CRITERION 2

An indigent policy for payment is developed which is legislatively compliant and municipally specific.

ASSESSMENT CRITERION 3

The socio-economic impact is calculated for a subsidy framework.

ASSESSMENT CRITERION 4

A range of subsidy designs is applied and control instruments are designed for "subsidy leakages".

ASSESSMENT CRITERION 5

Information sets are developed to manage an effective subsidy framework.

SPECIFIC OUTCOME 3

Apply the different approaches to forecasting municipal income and expenditure over the medium term.

ASSESSMENT CRITERIA**ASSESSMENT CRITERION 1**

Information sets are developed for forecasting income and expenditure over the medium term.

ASSESSMENT CRITERION 2

Programme cycles are identified in the municipal context.

ASSESSMENT CRITERION 3

Social, institutional, economic, environmental and technical influences are forecast on municipal revenue over the medium term.

ASSESSMENT CRITERION 4

Indicators are interpreted relating to municipal income and expenditure.

SPECIFIC OUTCOME 4

Assess the organisational implications of planning income and expenditure over the medium term.

ASSESSMENT CRITERIA**ASSESSMENT CRITERION 1**

The impact of political 'buy in' is commented on in writing explaining its relation to setting revenue-management approaches over the medium term.

ASSESSMENT CRITERION 2

An organisational structure is developed to facilitate revenue and expenditure management over the medium term.

ASSESSMENT CRITERION 3

The key role players are identified in the revenue management process.

ASSESSMENT CRITERION 4

The responsibilities of the key role players are discussed in relation to revenue and expenditure management over the medium term.

SPECIFIC OUTCOME 5

Contribute to the design rates, tariffs and user charges.

ASSESSMENT CRITERIA

ASSESSMENT CRITERION 1

The legislative framework affecting the structure and types of tariffs permitted by municipalities and the various tariff-types are explained in a written report.

ASSESSMENT CRITERION 2

Tariffs and rates and policy is designed and evaluated according to a municipal economic development context.

ASSESSMENT CRITERION 3

The administrative implications are forecast for a tariff and rates policy.

ASSESSMENT CRITERION 4

The financial effects are appraised for different rates, tariffs and user charges.

SPECIFIC OUTCOME 6

Develop a credit control and debt collection policy.

ASSESSMENT CRITERIA**ASSESSMENT CRITERION 1**

The legislatively required components of a credit control policy are identified and evaluated in the context of a municipality.

ASSESSMENT CRITERION 2

A municipal specific credit control policy is developed that satisfies the requirements of the local government legislative framework.

ASSESSMENT CRITERION 3

Sound principles of debtor management are explained and applied in a municipality.

UNIT STANDARD ACCREDITATION AND MODERATION OPTIONS

- An individual wishing to be assessed (including through RPL) against this Unit Standard may apply to an assessment agency, assessor or provider institution accredited by the relevant ETQA, or an ETQA that has a Memorandum of Understanding with the relevant ETQA
- Anyone assessing a learner against this Unit Standard must be registered as an assessor with the relevant ETQA, or an ETQA that has a Memorandum of Understanding with the relevant ETQA
- Any institution offering learning that will enable achievement of this Unit Standard or assessing this Unit Standard must be accredited as a provider with the relevant ETQA, or an ETQA that has a Memorandum of Understanding with the relevant ETQA
- Moderation of assessment will be conducted by the relevant ETQA at its discretion

UNIT STANDARD ESSENTIAL EMBEDDED KNOWLEDGE

- Legislation affecting municipal income.
- The principles of sustainable revenue management
- The effects of subsidy frameworks in a municipal context.

- Different approaches to forecasting income and expenditure over the medium term.
- Organisational implications of managing income and expenditure in multi-year budget framework.

UNIT STANDARD DEVELOPMENTAL OUTCOME

N/A

UNIT STANDARD LINKAGES

N/A

Critical Cross-field Outcomes (CCFO):

UNIT STANDARD CCFO IDENTIFYING

Identify and solve problems using critical and creative thinking processes, e.g. by trying to find the best possible income and expenditure management options.

UNIT STANDARD CCFO WORKING

Work effectively with others as a member of a team, group, organization or community, e.g. through communicating with others regarding legislative issues and fostering team commitment to maintain effective income and expenditure management over a medium term period.

UNIT STANDARD CCFO ORGANISING

Organise and manage oneself and one`s activities responsibly and effectively, e.g. through the demonstration of ethical and moral principles in all income and expenditure management processes.

UNIT STANDARD CCFO COLLECTING

Collect, analyse, organise and critically evaluate information, e.g. through researching all possible income and expenditure management options and presenting conclusions.

UNIT STANDARD CCFO COMMUNICATING

Communicate effectively using visual, mathematical and / or language skills in the modes of oral and/or written persuasion, e.g. through advising and motivating others with regard to income and expenditure management options.

UNIT STANDARD CCFO SCIENCE

Use Science and technology effectively and critically, showing responsibility to the environment and health of others, e.g. use appropriate computer software for financial calculations, data capturing and document storage purposes.

UNIT STANDARD CCFO DEMONSTRATING

Demonstrate an understanding of the world as a set of interrelated systems by recognising that problem-solving contexts do not exist in isolation, e.g. in keeping in mind that medium term income and expenditure management affects the financial well being of not only the municipality but the country as a whole.

UNIT STANDARD CCFO CONTRIBUTING

Participating as responsible citizens in the life of local, national and global communities, e.g. acting as custodian of ethical behaviour and maintaining a high level of commitment to providing effective income and expenditure management policies and practice.

UNIT STANDARD ASSESSOR CRITERIA

N/A

UNIT STANDARD NOTES

N/A

QUALIFICATIONS UTILISING THIS UNIT STANDARD:

	ID	QUALIFICATION TITLE	LEVEL	STATUS	END DATE
Core	48965	Certificate: Municipal Financial Management	Level 6	Registered	2007-10-13

All qualifications and unit standards registered on the National Qualifications Framework are public property. Thus the only payment that can be made for them is for service and reproduction. It is illegal to sell this material for profit. If the material is reproduced or quoted, the South African Qualifications Authority (SAQA) should be acknowledged as the source.