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SOUTH AFRICAN QUALIFICATIONS AUTHORITY

REGISTERED UNIT STANDARD:

Apply the Inter-governmental Fiscal Relations Act to municipal financial management

SAQA US ID	UNIT STANDARD TITLE		
116344	Apply the Inter-governmental Fiscal Relations Act to municipal financial management		
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	10
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 intended for practitioners in local government who are involved in decision making processes that impact on how a municipality interacts with organs of state either within the same sphere of government, or other spheres of government.

This Unit Standard contributes to the development of a systematic analysis of fiscal legislation, as well as to the education of public officials leading to better understanding and implementation of intergovernmental relations which should contribute to overall social and economic transformation through contributing to the development of the government sector

Practitioners who are required to advise on the legislative mandate of municipalities from a provincial and national government perspective will also benefit from this qualification.

The qualifying learner will be able to comply with legislation governing Intergovernmental Fiscal Relations in South Africa.

LEARNING ASSUMED TO BE IN PLACE AND RECOGNITION OF PRIOR LEARNING

It is assumed that Learners are competent in:

- Communication at Level 4
- Mathematical Literacy at Level 4

UNIT STANDARD RANGE

N/A

UNIT STANDARD OUTCOME HEADER

N/A

Specific Outcomes and Assessment Criteria:

SPECIFIC OUTCOME 1

Interpret the legislative requirements for cooperative government at local government Level.

ASSESSMENT CRITERIA

ASSESSMENT CRITERION 1

Macroeconomic and price stability principles are recognised and their impact on structural relations between different spheres of government are interpreted in the organisation`s policies and practices.

ASSESSMENT CRITERION RANGE

The typical scope if this outcome includes: -disputes, funds transfers, equitable shares, bulk resources, tariff capping, and prescriptions.

ASSESSMENT CRITERION 2

The principles that define the legislative relationship of the three spheres of government are identified and interpreted in the organisation`s policies and practices.

ASSESSMENT CRITERION RANGE

Included in this outcome are concurrent and exclusive conditions, role of districts, division of powers and functions, budget council, budget forum, organised local government, and Inter-governmental Fiscal Relations Act.

ASSESSMENT CRITERION 3

Financial reporting and auditing requirements for municipalities are recognised and a schedule of these requirements is established so as to comply with legislation.

ASSESSMENT CRITERION RANGE

This outcome include the legislative requirements governing municipal reporting and auditing in the inter-governmental fiscal relations systems.

SPECIFIC OUTCOME 2

Comply with the constitutional provisions regulating provincial supervision of local government.

ASSESSMENT CRITERIA

ASSESSMENT CRITERION 1

The responsibilities of role-players with regard to a provincial intervention at a municipal level are recognised and provisions are made to comply with regulations.

ASSESSMENT CRITERION RANGE

This outcome includes the role of the Municipal Council, Provincial Executive, Cabinet, National Council of Provinces, and the respective procedures.

ASSESSMENT CRITERION 2

The legislative requirements governing National Treasury intervention are recognised and provisions are made to comply with regulations.

SPECIFIC OUTCOME 3

Interpret the legislative requirements of the division of revenue process and intergovernmental transfers to local government.

ASSESSMENT CRITERIA**ASSESSMENT CRITERION 1**

The division of revenue process is explained with reference to the constitutional mandate.

ASSESSMENT CRITERION 2

The process of transferring local government grants is discussed in the context of existing of organs of the state.

SPECIFIC OUTCOME 4

Identify and implement the conditions of IGFR transfers to Local Government.

ASSESSMENT CRITERIA**ASSESSMENT CRITERION 1**

The conditions pertaining to equitable share transfers to local authorities are interpreted and included in the organisation`s policies and practices.

ASSESSMENT CRITERION 2

The conditions pertaining to conditional grants to local authorities are interpreted and included in the organisation`s policies and practices.

ASSESSMENT CRITERION RANGE

Included in this outcome are S-grant, I-grant and the Equitable share budget windows. It typically includes the Division of Revenue Bill and Division of Revenue Act, the Financial and Fiscal Commission, and multi-year appropriations.

ASSESSMENT CRITERION 3

Documentation and reports required for intergovernmental transfers are prepared in line with the required regulatory framework.

SPECIFIC OUTCOME 5

Apply legislation governing municipal borrowing powers.

ASSESSMENT CRITERIA**ASSESSMENT CRITERION 1**

The conditions pertaining to equitable share transfers to local authorities are interpreted and included in the municipality`s policies and practices.

ASSESSMENT CRITERION 2

The conditions under which municipalities may incur debt are interpreted and included in the organisation`s policies and practices.

ASSESSMENT CRITERION RANGE

The typical scope of this outcome includes the Constitution, local government legislation, short- and long-term debt, security, and guarantees.

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

- The concept of cooperative government and the legislative implications towards preserving macroeconomic and price stability.
- The Constitutional provisions that regulate instances of provincial supervision of local government.
- The division of revenue process.
- The equitable share transfer process.
- The conditional grants transfer process
- The financial reporting and auditing measures by municipalities within the Inter-governmental Fiscal Relations system.
- The Municipal legislative and borrowing powers.

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 solving problems around potential conflicts between different spheres of government.

UNIT STANDARD CCFO WORKING

Work effectively with others as a member of a team, group, organisation or community, e.g. through communicating with others regarding legislative issues and fostering team commitment

between the relevant spheres of government.

UNIT STANDARD CCFO ORGANISING

Organise and manage oneself and one`s activities responsibly and effectively, e.g. through assuring that all personal activities assist in building healthy and cooperative relations between different spheres of government.

UNIT STANDARD CCFO COLLECTING

Collect, analyse, organise and critically evaluate information, e.g. through assuring that required reports to another sphere of government include accurate data.

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 assuring that issues pertaining to other spheres of government are communicated in an effective manner to the relevant role-players.

UNIT STANDARD CCFO DEMONSTRATING

Demonstrate an understanding of the world as a set of interrelated systems by recognizing that problem-solving contexts do not exist in isolation, e.g. in understanding that every activity at one sphere of government will effect other spheres of government and 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 towards implementing constitutional and legislative requirements.

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

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