

Learning Assessment Guide

Unit Standard 19901 – Version 1

Demonstrate introductory knowledge of the State sector financial management system

Level 3 – 4 Credits

Assessment Summary			
Learner to complete			
Learner's name:			
Employer:			
NSN no. (ROL):		DOB:	
Signed:		Date:	
Assessor to complete			
<input type="checkbox"/> Meets requirements <input type="checkbox"/> More training required <input type="checkbox"/> More evidence required			
Assessor's name:		Assessor's No.	
Signed:		Date:	

Before you begin...

- As well as this Learning Assessment Guide, you may also want to refer to the unit standard from the NZQA website (<http://www.nzqa.govt.nz>).
- Read the Trainee Information Kit. The kit contains important information and guidelines for Learners and can be found on the Learning State website (<http://www.learningstate.govt.nz>) under Learners, then Learning Assessment Guides.
- Check the learning resources available for this unit standard on the Learning State website (<http://www.learningstate.govt.nz>) under Learners, then Learning Assessment Guides.

This Learning Assessment Guide is made up of:

- Tasks for you to complete
- Assessment results that the assessor will use to assess your competence.

The tasks in this assessment are designed to show your assessor that you can:

- 1 Explain principles of the State sector financial management system
- 2 Identify key State sector financial management structures
- 3 Describe the legislative framework that supports the State sector financial management system
- 4 Identify and describe key aspects of the State sector financial management system as they relate to a specific State sector organisation

Assessment Task One – Element 1

The questions in task one are designed to address:

- Your understanding as to how State sector finance assists the Government to translate its strategy into action
- Your understanding as to how the State sector financial management system informs decision-making and accountability
- Your understanding as to how the State sector financial management system encourages a responsive and efficient public sector
- Your understanding of the role of the Office of the Auditor-General in relation to the State sector financial management system.

Task one questions

- 1 Explain how State sector finance assists the Government to translate its strategy into action.
- 2 The State sector financial management system assists with decision-making and accountability. Explain how the system informs decision-making and accountability.
- 3 Describe how the State sector financial management system encourages a responsive and efficient public sector.
- 4 The role of the Office of the Auditor-General is important. Explain the role of the Office of the Auditor-General in relation to the State sector financial management system.

Assessment Task Two – Element 2

The questions in task two are designed to address:

- Your understanding of structural conventions of the State sector financial management system
- Your understanding of generally accepted accounting practice (GAAP) and its relevance to the State sector financial management system.

Task two questions:

- 1 Describe any **two** of the following structural conventions of the State sector financial management system:
 - Financial year
 - Three year planning cycle
 - Estimates and supplementary estimates
 - Appropriation
- 2 Explain the meaning of 'generally accepted accounting practice' (GAAP), and its relevance to the State sector financial management system.

Assessment Task Three – Element 3

The questions in task three are designed to address:

- Your understanding of the relationship of the State Sector Act 1988 and the State Owned Enterprises Act 1986 to the State sector financial management system
- Your understanding of the relationship of the Public Finance Act 1989 and the Fiscal Responsibility Act 1994 to the State sector financial management system.

Task three questions

- 1 Two pieces of legislation that have an impact on the State sector financial management system are the State Sector Act 1988 and the State Owned Enterprises Act 1986. Describe the relationship of these two pieces of legislation to the State sector financial management system.
- 2 Explain the relationship of the Public Finance Act 1989 and the Fiscal Responsibility Act 1994 to the State sector financial management system.

Assessment Task Four – Element 4

The questions in task four are designed to address:

- Your ability to identify and describe key aspects of the State sector financial management system as they relate to a specific State sector organisation.

Task four questions

- 1 Describe all sources of revenue for one State sector organisation. Your answer may be for an organisation you work for, or another State sector organisation you are familiar with. Your answer must include the following types of revenue:
 - Voting appropriations
 - Sale of goods and services
 - Subsidies
 - Fees
- 2 Describe all sources of expenditure for one State sector organisation. The State sector organisation should be the same as the one you used in question one.
- 3 Describe the process of accountability for one State sector organisation. The State sector organisation should be the same as the one you used in questions one and two.

Assessment Results

These are the judgements that your assessor will use to assess you.

Do the learner's answers provide sufficient and appropriate examples?	Yes	No
Demonstrates an understanding of how State sector finance assists Government to translate strategy into action.	Yes	No
Learner understands how State sector financial management system informs decision-making and accountability.	Yes	No
Learner describes how the State sector financial management system encourages a responsive and efficient public sector.	Yes	No
Demonstrates an understanding of the role of the Office of the Auditor-General in relation to the State sector financial management system.	Yes	No
Learner understands the structural conventions of the State sector financial management system.	Yes	No
Learner understands the meaning of generally accepted accounting practice (GAAP) and its relevance to the State sector financial management system.	Yes	No
Learner demonstrates understanding of the relationship of the State Sector Act 1988 and the State Owned Enterprises Act 1986 to the State sector financial management system.	Yes	No
Learner demonstrates understanding of the relationship of the Public Finance Act 1989 and the Fiscal Responsibility Act 1994 to the State sector financial management system.	Yes	No
Does the learner describe sources of revenue as related to a specific State sector organisation?	Yes	No
Does the learner describe sources of expenditure as related to a specific State sector organisation?	Yes	No
Learner describes process of accountability as related to a specific State sector organisation.	Yes	No