**MARK SHEET – Budgetary planning and control**

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| **Centre Number :** | |  | | **Centre Name :** | | |  | | | | | |
| **Learner Registration No :** | |  | | **Learner Name:** | | |  | | | | | |
| **INSTRUCTIONS FOR ASSESSMENT AND USE OF MARK SHEET**  Assessment must be conducted with reference to the assessment criteria (AC). In order to pass the unit, every AC must be met.  Assessors will normally award marks for every AC and then total them into a percentage. However, for greater simplicity, there is the option to not use marks at all and merely indicate with a ‘Pass’ or ‘Referral’ in the box (below right). In order to pass the unit every AC must receive a ‘Pass’  **Where marks are awarded according to the degree to which the learner’s evidence in the submission meets each AC, every AC must be met, i.e. receive at least half marks (e.g. min 10/20). Any AC awarded less than the minimum produces an automatic referral for the submission (regardless of the overall mark achieved).**  Sufficiency descriptors are provided as guidance. If 20 marks are available for an AC and the evidence in the submission approximates to the ‘pass’ descriptor, that indicates it should attract 10 marks out of 20, if a ‘good pass’ then ca. 15 out of 20. The descriptors are not comprehensive, and cannot be, as there are many ways in which a submission can exceed or fall short of the requirements. | | | | | | | | 1. **Learner named above confirms authenticity of submission.** 2. **ILM uses learners’ submissions – on an anonymous basis – for assessment standardisation.  By submitting, I agree that ILM may use this script on condition that all information which may identify me is removed.**   **However, if you are unwilling to allow ILM use your script, please refuse by ticking the box: □** | | | | |
| **Learning Outcome / Section 1:** Understand how budgetary planning and the effective and controlled implementation of budgets both support and deliver the organisation’s objectives | | | | | | | | | | | | |
| **Assessment Criteria (AC)** | **Sufficiency Descriptors**  *[Typical standard that , if replicated across the whole submission, would produce a referral, borderline pass or good pass result]* | | | | | | | | | **Assessor feedback on AC**  *[comments not necessary in every box]* | | |
| AC 1.1  Review the effectiveness of the organisation’s budgetary planning process in supporting the delivery of the organisation’s strategic objectives and policies | **Referral [*4/16*]** | | **Pass [*8/16*]** | | | **Good Pass [*12/16*]** | | | |  | | |
| * The effectiveness of the organisation’s budgetary planning process in supporting the delivery of the organisation’s strategic objectives and policies has not been reviewed, or the review is incorrect or inappropriate, or the effectiveness of the budgetary planning process has merely been stated or described with no judgement made based on a combination of evidence and practice | | * The effectiveness of the organisation’s budgetary planning process in supporting the delivery of the organisation’s strategic objectives and policies has been correctly and appropriately reviewed and a judgement made based on a combination of evidence and practice, although the evidence base for the review is limited | | | * The effectiveness of the organisation’s budgetary planning process in supporting the delivery of the organisation’s strategic objectives and policies has been correctly and appropriately reviewed using a wide evidence base and a judgement made based on a combination of evidence and practice | | | |
| / 16  (min. of 8) | | Pass or Referral |
| AC 1.2  Review the effectiveness of the organisation in allocating responsibilities for budget management and control | **Referral [*4/16*]** | | **Pass [*8/16*]** | | | **Good Pass [*12/16*]** | | | |  | | |
| * The effectiveness of the organisation in allocating responsibilities for budget management and control has not been reviewed, or the review is incorrect or inappropriate, or the effectiveness of the organisation in allocating responsibilities has merely been stated or described with no judgement made based on a combination of evidence and practice | | * The effectiveness of the organisation in allocating responsibilities for budget management and control has been correctly and appropriately reviewed and a judgement made based on a combination of evidence and practice, although the evidence base for the review is limited | | | * The effectiveness of the organisation in allocating responsibilities for budget management and control has been correctly and appropriately reviewed using a wide evidence base and a judgement made based on a combination of evidence and practice | | | |
| / 16  (min. of 8) | | Pass or Referral |
| AC 1.3  Review the effectiveness of the organisation in relating budgets to clear objectives and outputs to achieve the organisation’s objectives | **Referral [*4/16*]** | | **Pass [*8/16*]** | | | **Good Pass [*12/16*]** | | | |  | | |
| * The effectiveness of the organisation in relating budgets to clear objectives and outputs to achieve the organisation’s objectives has not been reviewed, or the review is incorrect or inappropriate, or the effectiveness of the organisation in relating budgets to clear objectives and outputs has merely been stated or described with no judgement made based on a combination of evidence and practice | | * The effectiveness of the organisation in relating budgets to clear objectives and outputs to achieve the organisation’s objectives has been correctly and appropriately reviewed and a judgement made based on a combination of evidence and practice, although the evidence base for the review is limited | | | * The effectiveness of the organisation in relating budgets to clear objectives and outputs to achieve the organisation’s objectives has been correctly and appropriately reviewed using a wide evidence base and a judgement made based on a combination of evidence and practice | | | |
| / 16  (min. of 8) | | Pass or Referral |
| AC 1.4  Recommend improvements to the organisation’s budgetary planning and implementation processes | **Referral [*4/16*]** | | **Pass [*8/16*]** | | | **Good Pass [*12/16*]** | | | |  | | |
| * Recommended improvements to the organisation’s budgetary planning and implementation processes have not been made, or recommendations are incorrect or inappropriate, or recommendations are not based on a review of budgetary planning and implementation | | * Recommended improvements to the organisation’s budgetary planning and implementation processes are correct and appropriate and are based on a review of budgetary planning and implementation, although further development is required for full implementation | | | * Recommended improvements to the organisation’s budgetary planning and implementation processes are correct and appropriate and fully developed for implementation and are based on a review of budgetary planning and implementation | | | |
| / 16  (min. of 8) | | Pass or Referral |
| **Section comments** (optional): | | | | | **Verification comments** (optional): | | | | | | | |
| **Learning Outcome / Section 2:** Understand how to measure and monitor performance against budgets and their objectives | | | | | | | | | | | | |
| **Assessment Criteria (AC)** | **Sufficiency Descriptors**  *[Typical standard that , if replicated across the whole submission, would produce a referral, borderline pass or good pass result]* | | | | | | | | | **Assessor feedback on AC**  *[comments not necessary in every box]* | | |
| AC 2.1  Review the organisation’s systems, procedures and reporting mechanisms that are used to monitor progress against budgets and their objectives | **Referral [5/20]** | | **Pass [10/20]** | | | **Good Pass [15/20]** | | | |  | | |
| * The organisation’s systems, procedures and reporting mechanisms that are used to monitor progress against budgets and their objectives have not been reviewed, or the review is incorrect or inappropriate, or the organisation’s systems, procedures and reporting mechanisms have merely been stated or described with no judgement made based on a combination of evidence and practice | | * The organisation’s systems, procedures and reporting mechanisms that are used to monitor progress against budgets and their objectives have been correctly and appropriately reviewed and a judgement made based on a combination of evidence and practice, although the evidence base for the review is limited | | | * The organisation’s systems, procedures and reporting mechanisms that are used to monitor progress against budgets and their objectives have been correctly and appropriately reviewed using a wide evidence base and a judgement made based on a combination of evidence and practice | | | |
| / 20  (min. of 10) | | Pass or Referral |
| AC 2.2  Recommend improvements to the measurement, monitoring and reporting of performance against budgets and their objectives | **Referral [*4/16*]** | | **Pass [*8/16*]** | | | **Good Pass [*12/16*]** | | | |  | | |
| * Recommended improvements to the measurement, monitoring and reporting of performance against budgets and their objectives have not been made, or recommendations are incorrect or inappropriate, or recommendations are not based on a review of the organisation’s systems, procedures and reporting mechanisms | | * Recommended improvements to the measurement, monitoring and reporting of performance against budgets and their objectives are correct and appropriate and are based on a review of the organisation’s systems, procedures and reporting mechanisms, although further development is required for full implementation | | | * Recommended improvements to the measurement, monitoring and reporting of performance against budgets and their objectives are correct and appropriate and are fully developed for implementation and are based on a review of the organisation’s systems, procedures and reporting mechanisms | | | |
| / 16  (min. of 8) | | Pass or Referral |
| **Section comments** (optional): | | | | | **Verification comments** (optional): | | | | | | | |
|  | | | | | | | | | **/ 100** | | **TOTAL MARKS** | |

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| **Assessor’s Decision** | | **Quality Assurance Use** | |
| **Outcome** (*delete as applicable*): **PASS / REFERRAL** | **Signature of Assessor:**  **Date of QA Check:** | **Outcome** (*delete as applicable*): **PASS / REFERRAL** | **Signature of QA:**  **Date of QA check:** |