

OPTION: LOCAL GOVERNMENT TAXATION (LGT)

PAPER: CASE STUDY

DURATION OF THE PAPER: 6HRS

CREDITS: 14

GENERAL OBJECTIVE: To test the candidate's knowledge of the legal environment, operation and responsibilities in the DTCS.

STRUCTURE OF THE PAPERS :

Paper	Specialty	Part	Objective	Duration	%	Points
Case Study	LGT	LEGAL ENVIRONMENT OF DTCS	Assess the candidate's knowledge of the legal environment of DTCS	1hr	20%	20
		ENVIRONMENT, RESOURCES AND RESPONSIBILITIES OF DTCS	Test the candidate's understanding of the resources and responsibilities of DTCS	2hrs	30%	30
		MANAGEMENT OF DTCS	Gauge the candidate's understanding of management in DTCS	1hrs	20%	20
		LOCAL DEVELOPMENT AND PLANNING	Evaluate the candidate's ability to understand planning, regional development and the development of the DTCS.	2hrs	30%	30
TOTAL				6h	100%	100

PRESENTATION OF THE PAPER (contents of the different parts) :

Part 1: Legal environment of DTCS (20 points)

- Town planning law
- General tax law
- Introduction to public finance law
- Environmental law

Part 2: Environment, resources and responsibilities of DTCS (30 points)

- History and development of DTCS
- Organisation and operation of local authorities
- Civil status
- DTCS resources and mobilisation strategies
- Responsibilities of local elected representatives
- Practical aspects of decentralisation
- Public finance

Part 3: DTCS Management (20 points)

- Role of the Secretary General
- Human resources management
- Intercommunity
- Local public services

Part 4: Local planning and development (30 points)

- Communal Development Plan
- Town planning, public property and taxation
- Administrative police
- Municipal police

EVALUATION CRITERIA:

- Understanding of the subject
- Style used
- presentation

PAPER: PROFESSIONAL PRACTICE FOR LGT

DURATION OF THE PAPER: 6HRS

CREDITS: 10

GENERAL OBJECTIVE: Test the candidate's ability to produce tax and accounting documents in the DTCS

STRUCTURE OF THE PAPERS :

Paper	Specialty	Part	Objective	Duration	%	Points
Professional Practice For LGT	LGT	PREPARATION, EXECUTION AND EVALUATION OF THE BUDGET OF THE DTCS	Assess the candidate's ability to draw up, monitor the implementation of and evaluate the execution of the budget	2hrs	50%	30
		TAXATION OF DTCS	Test the candidate's ability to master local taxation	30 min	17%	10
		ACCOUNTING IN THE DTCS	Evaluate the candidate's ability to analyse and prepare accounting documents in the DTCS	1hr30 min	33%	20
TOTAL				4hrs	100%	60

PRESENTATION OF THE PAPER (content of the different parts):

Part 1: Preparation, execution and evaluation of the budget of the DTCS (30 points)

- Preparation of the administrative account
- Preparation and execution of the budget
- Year-end and mandate work
- Management control

Part 2: Taxation of local authorities (10 points)

- Local taxation
- Synthesis of tax cases

Part 3: Accounting in DTCS (20 points)

- Sector accounting in local authorities (general accounting, cost accounting, budget accounting)
- Public accounting
- Synthesis of accounting cases
- Audit of municipal accounts

EVALUATION CRITERIA:

- Understanding of the subject
- Approach
- Style used
- presentation

PAPER: PROFESSIONAL ENVIRONMENT (LGT, LGA)

DURATION OF THE PAPER: 2 HOURS

CREDITS: 7

GENERAL OBJECTIVE: To test the candidate's knowledge of the complementary aspects of his/her professional environment.

STRUCTURE OF THE PAPER:

NB : Subjects to be chosen by the candidate. (The student may choose one of the subjects listed below).

PRESENTATION OF THE PAPER (content of the different parts) :

✓ **SUBJECT 1: QUALITY, HYGIENE, SAFETY AND ENVIRONMENT (20 points)**

PRESENTATION OF THE SUBJECT: the subject consists of two independent and compulsory parts.

PART A: DEFINITIONS OF TERMS AND EXPRESSIONS (5 points)

PART B: MASTERY OF CONCEPTS (15 points)

- ❖ Exercise 1: Environment, safety and quality (5pts)
- ❖ Exercise 2: QSE management system (5pts)
- ❖ Exercise 3: Health at work and risk prevention (5pts)

✓ **SUBJECT 2: CARTOGRAPHY (20 points)**

PRESENTATION OF THE SUBJECT: the subject comprises three independent and compulsory files.

PART 1: BASICS OF GENERAL TOPOGRAPHY (10 points)

- ❖ Exercise 1: General concepts of the fundamentals (5pts)
- ❖ Exercise 2: Practical topometric calculations (5pts)

PART 2: DELIMITATION OF ZONES (5 points)

PART 3: READING MAPS (5 points)

✓ **SUBJECT 3: SECRETARIAT WORK (20 points)**

PRESENTATION OF THE SUBJECT: the subject consists of three independent and compulsory files.

FILE 1: COMMUNICATION (10 points)

FILE 2: PROFESSIONAL EDITORIAL (5 points)

FILE 3: RANKING OF FILE (5 points)

EVALUATION CRITERIA:

- Understanding of the subject
- Style used
- Presentation