

University of Pretoria Yearbook 2021

Advanced public financial management and budgeting 705 (PMA 705)

Qualification	Postgraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	20.00
NQF Level	08
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	School of Public Management and Administration
Period of presentation	Semester 2

Module content

- Principles of public finance management
- Regulatory framework in the management of an area of responsibility
- Process of the financial cycle in the South Africa public sector.
- Link between planning and budgeting in the South African public sector
- Costing of goods and services
- Principles of performance management and budget expenditure
- Internal control and monitoring budget implementation
- Risk management
- Supply chain and asset management in the public sector
- Financial reporting requirements of the public finance management regulatory framework
- Basic analysis of financial information, annual financial statements and audit report

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