

## University of Pretoria Yearbook 2022

## Advanced public financial management and budgeting 705 (PMA 705)

**Qualification** Postgraduate

Faculty of Economic and Management Sciences

Module credits 20.00

NQF Level 08

Programmes PGDip (Public Management)

**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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