

# UFS FORM 5: SHORT LEARNING PROGRAMME

## SECTION A: CATALOGUE

<b>CODE:</b>	HEQC/H06/EMS/SLFMN (credit-bearing SLP)		
<b>TITLE:</b>	Financial Management for Non-Financial Managers in the Public & Municipal Sectors		
<b>QUALIFICATION TITLE:</b>	Master in Public Administration		
<b>NQF LEVEL:</b>	7		
<b>CREDITS:</b>	18	<b>NOTIONAL LEARNING HOURS:</b>	180
<b>FORMAL CONTACT TIME:</b>	40 HOURS		

The contact time will entail a five day formal facilitation session, including lecturing, simulations and role-play exercise and activities aimed at giving practical effect to theoretical concepts.

### LEARNING ASSUMED TO BE IN PLACE:

- A formal qualification on NQF level 6 *plus* relevant experience.
- The general regulations of the University of the Free State will be applicable.

### LEARNING OUTCOMES:

Learners will be able to:

- Interpret and solve audit queries (SGB: Public Administration and Management, Unit Standard FMP661 [Annexure A]).
- Collect and supply budgetary data on a departmental level (SGB: Public Administration and Management, Unit Standard FMP665 [Annexure B]).
- Spend money according to budgetary allocations on a departmental level (SGB: Public Administration and Management, Unit Standard FMP666 [Annexure C]).
- Verify and approve the purchasing of goods and services on a departmental level (SGB: Public Administration and Management, Unit Standard FMP663 [Annexure D]).
- Manage and control stock and assets on a departmental level (SGB: Public Administration and Management, Unit Standard FMP664 [Annexure E]).
- Report on financial issues on a departmental level (SGB: Public Administration and Management, Unit Standard FMP662 [Annexure F]).

### BRIEF DESCRIPTION OF CONTENT:

#### 1. Overview

- The public / municipal financial management process
- Management of, and control over public resources
- The Financial Management function from a public / municipal sector perspective
- Role-players in public / municipal financial management

#### 2. Accountability, Auditing and Internal Control

- Assess financial management risks in the public / municipal sector
- The Municipal Finance Management Act, 2003 / The Public Finance Management Act, 1999
- Accountability
- Value-for-money
- Public auditing
- Role of the Auditor-General
- Internal auditing and internal control

### 3. Public / Municipal Budgeting

- The basics of public / municipal budgeting
- Strategic Planning and Budgeting
- Medium Term Resource Prioritisation
- Performance Budgeting
- The capital budget
- The operational expenditure budget
- The revenue budget
- Budget decision-making
- Cost analysis, cost-effectiveness analysis and cost-benefit analysis

### 4. Budget and expenditure control

- Cash flow planning and control
- Stock planning and control
- Asset / loss control
- In-Year Management, Monitoring and reporting
- Cash vs. accrual accounting: Implications for reporting by non-financial managers
- Monitoring budgets and controlling expenditure

### 5. Preferential procurement

#### METHODS OF ASSESSMENT:

A portfolio of evidence, consisting of individual and group assignments, activities, group discussions, individual feedback, case studies, role-play and simulation (as required by the relevant Unit Standard[s] [please refer to the attached Annexures A, B and C]).

*Complete particulars of how the relevant assessment criteria contained in the appropriate Unit Standard will be linked to the assessment methodologies are contained in the attached Annexure G.*

#### ASSESSMENT CRITERIA:

A portfolio of evidence, consisting of individual and group assignments, activities, group discussions, individual feedback, case studies, role-play and simulation

#### ORGANISING FIELD: **3**

(1 = Agriculture and Nature Conservation)

(2 = Culture and Arts)

**(3 = Business, Commerce and Management Studies)**

(4 = Communication Studies and Language)

(5 = Education, Training and Development)

(6 = Manufacturing, Engineering and Technology)

(7 = Human and Social Studies)

(8 = Law, Military Science and Security)

(9 = Health Sciences and Social Services)

(10 = Physical, Mathematical, Computer and Life Sciences)

(11 = Services)

(12 = Physical Planning and Construction)

#### APPROVAL DATE:

September 2006

#### REVIEW DATE:

2008

#### DEPARTMENTAL OR PROGRAMME "HOME":

Public Management

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