

# UFS FORM 5: SHORT LEARNING PROGRAMME

## SECTION A: CATALOGUE

CODE:

TITLE: Budgeting & Financial Management for the Public and Municipal Sectors

QUALIFICATION TITLE: Master in Public Administration

NQF LEVEL: 6

CREDITS: 28 NOTIONAL LEARNING HOURS: 280

FORMAL CONTACT TIME: 80 HOURS

The contact time entails a 10 day formal facilitation session, including lecturing, simulations and role-play exercises and activities aimed at giving practical effect to theoretical concepts.

### LEARNING ASSUMED TO BE IN PLACE:

- A formal qualification on NQF level 5 *plus* relevant experience.
- Evidence of relevant prior learning may also be considered.
- The general regulations of the University of the Free State will also be applicable.

### LEARNING OUTCOMES:

- Interpret and solve audit queries (SGB Public Administration & Management, Unit Standard FMP661 [see the attached Annexure A]).
- Report on financial issues on a departmental level (SGB Public Administration & Management, Unit Standard FMP662 [attached as Annexure B]).
- Verify and approve the purchasing of goods and services on a departmental level (SGB Public Administration & Management, Unit Standard FMP663 – attached as Annexure C).
- Manage and control stock and assets on a departmental level (SGB Public Administration & Management, Unit Standard FMP664 - attached as Annexure D).
- Spend money according to budgetary allocations on a departmental level (SGB Public Administration & Management, Unit Standard FMP666, attached as Annexure E).
- Design and implement appropriate organisational strategies to achieve the best service delivery outcomes (Refer to Annexure F, SGB Public Administration & Management, Unit Standard ODM362).
- Collect and supply budgetary data on a departmental level (SGB Public Administration & Management, Unit Standard ODM365 [Annexure G]).
- Monitor and evaluate the impact of relevant organisational strategies on service delivery outcomes (SGB Public Administration & Management, Unit Standard ODM363 [Annexure H]).

### BRIEF DESCRIPTION OF CONTENT:

#### **1. The Municipal Finance Management Act, 2003 / Public Finance Management Act, 1999 (Control, Auditing and Accountability)**

- The Constitution of the South Africa, 1996
- The Municipal Systems Act, 2000
- Financial Control & Accountability
- The principles of Corporate Municipal Financial Management
- External Auditing

- The answering of audit inquiries and audit management letters
- Control for Accountability
- Regularity control
- Value-for-money control
- Internal auditing and internal financial controls
- The Principles of Risk Management
- Risk Assessment and Risk profiling

## 2. Strategic Planning & Budgeting

- The principles of Public and Municipal Budgeting
- Capital budgets.
- Operational and Personnel budgets
- Project Budgets
- Budgeting and the MFMA / PFMA
- Compiling a Performance Budgeting.
- Exercise budget control.
- Basic Cost Analysis
- Cost-effectiveness analysis
- Cost-benefit analysis

## 3. Financial Decision-making and Analysis

- Requirements of financial information for management decision-making.
- Financial Statements and Other sources of financial information.
- Analyze and apply financial information in management decision-making.
- The Accounting Equation, GAMAP / GRAP and Accounting Transformation
- The Purchasing decision
- Preferential Procurement
- Asset and Loss Control
- Revenue and Expenditure Forecasting and Control

### CRITICAL OUTCOMES SUPPORTED BY SHORT LEARNING PROGRAMME:

- **Interpret and solve audit queries (SGB Public Administration & Management, Unit Standard FMP661 [see the attached Annexure A]).**
  - Interpret an audit query.
  - Investigate and identify outstanding information.
  - Gather relevant information and/or provide additional clarification to external or internal auditors to solve audit queries.
- **Report on financial issues on a departmental level (SGB Public Administration & Management, Unit Standard FMP662 [attached as Annexure B]).**
  - Interpret and apply the set guidelines and directives for reporting purposes.
  - Demonstrate accountability by reporting on relevant financial issues on a departmental level.
  - Identify deviations from budgetary allocations and performance standards and norms.
  - Report on corrective actions and measures devised and implemented to ensure compliance.
- **Verify and approve the purchasing of goods and services on a departmental level (SGB Public Administration & Management, Unit Standard FMP663 – attached as Annexure C).**
  - Apply set procedures, guidelines, directives and regulations in the verification and approval of the purchasing of goods and services.
  - Provide approval of purchases according to a delegation or instruction.
  - Check purchasing documentation/requisitions and establish deviations from budgetary approval, set procedures, guidelines, directives and regulations.
  - Report unauthorised, irregular, fruitless and wasteful expenditure and overspending.

- Record and commit approved purchases on the departmental Financial Information Management System (FMIS)
- **Manage and control stock and assets on a departmental level (SGB Public Administration & Management, Unit Standard FMP664 - attached as Annexure D).**
  - Follow the stock management process.
  - Undertake and supervise the stock-taking process.
  - Compile and maintain an inventory list.
  - Use various techniques to maintain stock levels.
  - Identify obsolete stock and arrange for the disposal thereof.
  - Arrange auctions and for the physical disposal of stock.
  - Implement and maintain damage and loss control procedures.
  - Report on irregularities in stock management within a public institution.
- **Spend money according to budgetary allocations on a departmental level (SGB Public Administration & Management, Unit Standard FMP666, attached as Annexure E).**
  - Exercise budgetary control.
  - Exercise efficient and effective financial management.
  - Spend money to achieve departmental objectives.
  - Identify risks and reserve funds for unforeseen expenditure.
  - Identify areas of under-spending and re-allocate funds to priority areas.
  - Recommend measures to prevent future under-spending to relevant role-players.
  - Put measures in place to prevent unauthorised, irregular, fruitless, wasteful and overspending.
- **Design and implement appropriate organisational strategies to achieve the best service delivery outcomes (Refer to Annexure F, SGB Public Administration & Management, Unit Standard ODM362).**
  - Design and apply appropriate research methods in designing appropriate organisational structures to achieve optimal service delivery outcomes within a complex, changing environment.
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- **Collect and supply budgetary data on a departmental level (SGB Public Administration & Management, Unit Standard ODM365 [Annexure G]).**
  - Apply departmental and governmental policies to assist in budget compilation.
  - Utilise the computerised financial management system to retrieve data to obtain relevant budgetary data.
  - Identify and select relevant planning aspects contained in the strategic and operational plan to assist with the collection of appropriate budgetary data.
  - Consult relevant role-players and consolidate budgetary data in the prescribed format.
  - Compile a document based on the consolidated budgetary data.
  - Arrange meetings of budgetary committee of department to provide budgetary data.
- **Monitor and evaluate the impact of relevant organisational strategies on service delivery outcomes (SGB Public Administration & Management, Unit Standard ODM363 [Annexure H]).**
  - Research and analyse the different approaches to monitoring and evaluating the impact of organizational strategies on service delivery outcomes.
  - Apply the different approaches to monitoring and evaluating the impact of organizational strategies on service delivery outcomes.
  - Monitor and evaluate the impact of organizational strategies on service delivery outcomes.
  - Research and analyse policy implementation variables on service delivery outcomes.
  - Facilitate effective implementation of organizational strategies on service delivery outcomes in cooperation with the relevant stakeholders.

## METHODS OF ASSESSMENT:

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

See *Annexure I*.

## ASSESSMENT CRITERIA:

### 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)

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DEPARTMENTAL OR PROGRAMME "HOME": PUBLIC MANAGEMENT

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