

# UFS FORM 5: SHORT LEARNING PROGRAMME

## SECTION A: CATALOGUE

**CODE:** HEQC/H06/EMS/SLSBF (Credit-bearing SLP)

**TITLE:** Strategic Budgeting & Financial Management for Public and Municipal Sectors (Public Sector)

**QUALIFICATION TITLE:** Master in Public Administration

**NQF LEVEL:** 7

**CREDITS:** 15

**NOTIONAL LEARNING HOURS:** 150

**FORMAL CONTACT TIME:** 40

The contact time entails a five 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 6 *plus* relevant experience.
- Evidence of relevant prior learning will also be considered.
- The general regulations of the University of the Free State will also be applicable.

### LEARNING OUTCOMES:

Learners will be able to:

- Consolidate estimates based on the MTEF (SGB: Public Administration and Management, Unit Standard FMP681 [Annexure A]).
- Compile and analyse budgets based on the MTEF (SGB: Public Administration and Management, Unit Standard FMP682 [Annexure B]).
- Determine performance measures based on the MTEF and institutional objectives (SGB: Public Administration and Management, Unit Standard FMP683 [Annexure C]).
- Evaluate internal controls in conjunction with internal auditors based on risk management practices (SGB: Public Administration and Management, Unit Standard FMP684 [Annexure D]).
- Analyse and contribute to the drafting of annual financial and performance reports (SGB: Public Administration and Management, Unit Standard FMP685 [Annexure E]).

### BRIEF DESCRIPTION OF CONTENT:

#### 1. Budget Basics

- The principles of budgeting in the public / municipal sector.
- Legislation prescribing the format of budgets.
- Multi-terms budgeting practices.
- Evolving budget philosophies.
- Resources and resource allocation.
- Budgeting, financial management and medium-term resource allocation.

#### 2. Risk analysis and exposure

#### 3. The MTEF

- The Medium Term Expenditure Framework.
- Multi-term, rolling budget philosophies.
- The MTEF and Performance Budgets.

#### **4. Strategic Planning and Budgeting from a medium term planning perspective**

- Strategic Plans / IDPs
- Operational Action Plans.
- The philosophy of Performance Budgets as a planning-budgeting application.

#### **5. Medium Term Budget Cycles**

- The revenue budget.
- Expenditure Budgets: Personnel budget
- Expenditure Budgets: Capital Budgeting
- Project selection and control.
- Expenditure Budgets: Operational Budget.

#### **6. Budget Control**

- Cash flow-based revenue and expenditure forecasting and estimation.
- Stock control.
- Asset / Loss Control.
- In-Year Management, Monitoring and Reporting.

### **CRITICAL OUTCOMES SUPPORTED BY SHORT LEARNING PROGRAMME:**

#### **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]).

#### **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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