



University of Pretoria Yearbook 2022

Advanced public financial management and budgeting 705 (PMA 705)

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| Qualification | Postgraduate |
| Faculty | 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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