

**SCHOOL OF PUBLIC LEADERSHIP  
(SPL)**

**DIPLOMA IN  
Public Accountability  
(NQF Level 6)**


# PROSPECTUS



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The School of Public Leadership (SPL) is committed to community-relevant, internationally and nationally competitive, academic and professional teaching, research and provision of services in the fields of planning, public policy analysis, public management, development and environmental management, aimed at the promotion of sustainable development in a participative and fair manner.

To this end, the teaching, research, consulting and community work programmes of the School are designed to foster professional excellence, social entrepreneurship, reflective leadership, effective management, and the competencies needed to work within complex, multi-disciplinary, networked and diverse operating environments.







# DIPLOMA IN PUBLIC ACCOUNTABILITY 2 YEAR

## BACKGROUND

Public regulation, service delivery and development, including dealing decisively with poverty, inequality and over-consumption, requires a sophisticated public sector. This sector functions within a governance framework set by legislation, regulations, policies, strategies and political executive directives to which compliance is an imperative. Public accountability therefore implies being held accountable in public for how successful the set delivery and development objectives have been met and how diligently the rules of compliance have been carried out.

Public accountability is meant to reveal fitness for purpose of municipalities, departments, institutions and public entities, their programmes of action and their resources, especially their employees. This is comparable to a sports team that must play the game on the field, within the rules, obeying the referees, play to a well-designed strategy and play well enough to give account of themselves in the competition and satisfy the expectations of their supporters. Not even one of the players in the team is excluded from adhering to the rules and having the necessary skills to contribute to becoming the champions.

Much has already been done in South Africa to guide and regulate the development of a professional public sector. A number of regulations make specific competencies and qualifications compulsory for certain positions.

## OBJECTIVES OF THE PROGRAMME

This 2-year Higher Education Diploma has been designed to provide an opportunity for employees and prospective employees to develop or enhance the required competencies and follow a career path in the public sector. The objectives are to give you access to an opportunity to:

- improve your capacity to do the work required of you;
- make a positive difference in the communities you serve through enhanced competencies;
- comply with the public administration and management competency requirements as set for your current or envisaged positions;
- combine studies with workplace demands;



- gain a higher education qualification; and
- embark on a qualification path that keeps track with career progression.

## CONTENT OF THE PROGRAMME

Level 5 - 6 (HEQF) - The learning outcomes are achieved by means of seven modules in Year 1 and six modules in Year 2. The total credits obtainable per year are 120. The modules are:

- Public Accountability 1 & 2
- Managing Institutional Capacity 1 & 2
- Managing Institutional Performance 1 & 2
- Managing Institutional Collaboration 1 & 2
- Personal Conduct 1 & 2
- Compliance and Control 1: Budgeting
- Compliance and Control 1: Asset and Procurement Management

One of the following elective modules must be selected on Year 2:

- Compliance and Control 2 or
- Public Financial Accounting 2.



The combined learning outcomes of the first and second year modules correspond to the learning outcomes of the Unit Standards of the Municipal Regulations on Minimum Competency (MMC) levels (RSA, Government Gazette 29967, 2007), as amended (RSA, Government Gazette 41996, 2018) of the Local Government: Municipal Finance Management Act 56 of 2003.

The combined learning outcomes of the second-year modules correspond with the learning outcomes of the Competent Level of Qualifications and of Knowledge and Expertise, as defined in Annexure B, Local Government Senior Management Framework of the Local Government: Regulations on Appointment and Conditions of Employment of Senior Managers (RSA, Government Gazette 36223, 2013).

This programme provides an access route to the Advanced Diploma in Public Accountability.

# MODULE OBJECTIVES

## YEAR 1



### 1. PUBLIC ACCOUNTABILITY (20 CREDITS)

Introduction to the fundamental constructs of public service delivery and accountability for service delivery within the context of a developing society. After completion of the module you will be able to:

- explain what public service delivery means;
- explain how societal context impacts on service delivery;
- explain what public accountability means;
- explain a framework for managing public accountability; and
- identify specific control mechanisms for public accountability.



### 2. MANAGING INSTITUTIONAL CAPACITY (20 CREDITS)

Basic principles regarding the use of cost management principles for the purpose of management reporting, and the principles of information systems within a public finance and administration context. After completion of the module you will be able to:

- explain cost assignment principles in the preparation of management reports;
- use absorption costing principles;
- use activity based costing principles;
- apply the principles of information systems to public finance and administration; and
- prepare flexed budgets within a public sector context.

### **3. MANAGING INSTITUTIONAL PERFORMANCE (20 CREDITS)**

This module introduces the basic techniques and principles for improving institutional performance through strategic planning, performance management, project management and cash management. After completion of the module you will be able to:

- conduct performance management in the South African public sector sphere;
- contribute to the strategic planning process in the South African public sector; and
- apply operations research principles and tool in the management of project activities and resources;

### **4. MANAGING INSTITUTIONAL COLLABORATION (15 CREDITS)**

The module introduces the legislation and practices of public collaboration between various levels of government and other stakeholders for improved service delivery and creation of public value. After completion of the module you will be able to:

- conduct stakeholder consultation around public sector finance programmes; and
- apply the Intergovernmental Fiscal Relations Act of 1997 to public sector financial management processes.

### **5. INSTITUTIONAL CONDUCT (15 CREDITS)**

This module introduces legislation, regulations and codes relating to governance ethics in the municipal sphere by applying principles that underpin professional code of ethics for government officials. After completion of the module you will be able to:

- demonstrate knowledge and insight into existing legislation, regulations and codes affecting activities of public sector institutions in South Africa;
- apply the principles of ethics in public sector institutions; and
- apply risk management in the South African public sector



## **6. COMPLIANCE AND CONTROL 1 (BUDGETING) (15 CREDITS)**

This module introduces the basic principles and techniques for compliance and control in public sector organisations, including budgeting and financial reporting. After completion of this module, you will be able to:

- apply the principles of budgeting within a public sector organisation; and
- plan a public sector organisation budgeting and reporting cycle.

## **7. COMPLIANCE AND CONTROL 1 (ASSET AND PROCUREMENT MANAGEMENT) (15 CREDITS)**

This module introduces the basic principles and techniques for compliance and control in public sector organisations, relating to the legal framework for asset – and supply chain management. After completion of this module, you will be able to:

- manage a public sector organisation's assets and liabilities; and
- participate in the design and implementation of a public sector organisation's supply chain management processes.





# MODULE OBJECTIVES

## YEAR 2

### 1. PUBLIC ACCOUNTABILITY (20 CREDITS)

The goal of this module is to intellectually and professionally engage with the fundamental constructs of governance and public service delivery and accountability for service delivery within the context of a developing society. After completion of the module you will, amongst others be able to:

- explain what public service delivery means;
- explain how societal context impacts on service delivery;
- explain what public accountability means;
- explain a framework for managing public accountability; and
- identify specific control mechanisms for public accountability.

### 2. MANAGING INSTITUTIONAL CAPACITY (20 CREDITS)

Skills and applications for costing, capital planning, financing and investment decisions. After completion of the module you will be able to:

- apply costing principles to operational activities;
- apply costing principles to service-based activities;
- contribute to capital planning and financing decisions;
- manage cash and manage investment decisions.

### 3. MANAGING INSTITUTIONAL PERFORMANCE (20 CREDITS)

Equipping students with the knowledge, insight, skills and attitudes to enable them to contribute to the design of fit for purpose and effective organisational performance management systems and organisational structures. After completing this module, you will be able to:

- clarify the mandate for the purpose of performance;
- design performance management systems;
- analyse and describe organisational structures;

- identify the determinants of structure as well as the expected impact of the different determinants; and
- choose the appropriate design of an organisation's structure.

4.

## **MANAGING INSTITUTIONAL COLLABORATION (20 CREDITS)**

This module explains the rationale for Public-Private Partnerships (PPPs) and different PPP options as systems for public service delivery. It outlines the preparation of a feasibility study report showing opportunities for selected PPP options so as to ensure value for money is obtained in the use of public funds. The module also contributes to the institutionalisation of the PPP processes within local government and explains the application of legal principles in the development of PPP design and implementation of operational frameworks and contracts. Finally, this module outlines the monitoring of compliance with regulations for selected PPP projects. After completion of the module you will be able to:

- demonstrate an understanding of the rationale for Public-Private Partnerships (PPPs) and different options available to the public sector;
- evaluate different types of PPPs, their contractual arrangements and operational framework;
- contribute to the development of a plan to monitor contract compliance and regulation of PPP projects;
- comply with required ethical standards applied in public sector service delivery through PPPs; and develop and suggest an implementation process for institutionalising PPPs as service delivery mechanisms.

5.

## **INSTITUTIONAL CONDUCT (20 CREDITS)**

This module explains the principles of critical thinking to solve problems and applies the principles to a customer-centric organisation. It specifically outlines application of the Batho Pele principles, as well as integrity and ethical standards in the work environment. Finally, it applies the pre-identified positive values of the organisation in order to promote institutional confidence, trust and professionalism. After completion of the module, you will be able to:

- critically evaluate practices of public service delivery;
- assess the impact of societal context on service delivery;

- assess the level of adherence to public accountability in practice; and apply a framework for managing public accountability to particular practices.

## **6. COMPLIANCE AND CONTROL (20 CREDITS) (ELECTIVE)**

This module is aimed at developing conceptual insight, contextual and practical skills to implement an integrated risk management system, considering international best practices. Accountability is key in a democratic dispensation as expounded in the Constitution and this module should illustrate how to put a system of compliance and control in place by focussing on the Integrated Risk Management approach. After completion of the module you will be able to:

- apply the principles of risk management within the public sector;
- apply the principles of internal control within the public sector;
- manage income within a multi-year framework;
- manage expenditure within a multi-year framework; and
- liaise with external auditors about public sector audit requirements.

## **7. PUBLIC FINANCIAL ACCOUNTING 2 (20 CREDITS) (ELECTIVE)**

Introduced to the fundamental constructs of public financial accounting and auditing, including the conceptual framework of Accounting; Generally Recognised Accounting Practices (GRAP); the accounting process; the preparation of public financial reports and audit planning and implementation. After completion of the module the student will be able to:

- explain the conceptual framework of Accounting;
- explain Generally Recognised Accounting Practices (GRAP);
- explain the accounting process;
- explain the preparation of public financial reports; and
- explain audit planning and implementation.

## **RECOGNITION OF PRIOR LEARNING (RPL) AND CREDIT ACCUMULATION AND TRANSFER (CAT)**

RPL and CAT are in terms of SU and Faculty of Economic and Management Sciences policy guidelines. It is possible to apply for RPL and CAT for credits obtained where participants have successfully completed fully accredited courses (either at SPL or other appropriate accredited training institutions) that correspond with the content and level of the modules in the Diploma Programme. This will only be considered if the assessment policy, assessment criteria, assessment methods, processes followed and controls applied provided adequate assurance that individual competence were assessed in a credible manner.

All learning objectives and outcomes covered in Year 1 correspond with that of Unit Standards of the Municipal Regulations on Minimum Competency (MMC) Levels (RSA, Government Gazette 29967, 2007), as amended (RSA, Government Gazette 41996, 2018) of the Local Government: Municipal Finance Management Act 56 of 2003. Applicants who successfully completed an MMC training programme may be considered for credit transfer for up to one year of study provided that evidence of credible individual assessments ensuring originality, of work can be provided.

Assessment papers of applicants who have completed the programme through one of the courses presented by the School of Public Leadership of Stellenbosch University are kept by the University and will be drawn and collated and submitted for RPL accreditation in terms of the RPL Policies of Stellenbosch University and its Faculty of Economic and Management Sciences.

Please note that no more than 50% of the credits of a completed qualification may be transferred to another qualification, provided also that no more than 50% of the credits required for the other qualification are credits that have been used for a completed qualification” (Higher Education Qualification Sub framework of 2013). This means that a maximum of 120 credits can be gained through RPL and CAT.

Unit Standards successfully completed for compliance to the National Treasury: Local Government: Municipal Finance Management Act: Municipal Regulations on Minimum Competency Levels (RSA, GG 29967, 15 June 2007) as amended (RSA, GG 41996, 26 October 2018), may be recognised for credit accumulation and transfer (CAT) to the Diploma in Public Accountability provided that the applicant for such CAT submit evidence of the following as were set as conditions for approval of the Diploma by the Higher Education Quality Committee of the Council on Higher Education: That the programme from which credits are transferred provided for adequate notional and direct or other forms of interactive contact hours, i.e. 10 notional hours and 2,5 contact hours per credit (please submit the programme schedule as evidence); That assessment

methods of the programme from which credits are transferred ensured that work submitted were individually done under controlled circumstances as own work of the candidate (please submit the official assessment plan of the programme).

Should such evidence not be available, the successfully completed unit standards may still be recognised for CAT if an individual open book consolidated assessment for recognition of prior learning as set by Stellenbosch University, based on the outcomes of the particular unit standards, are successfully completed.

Contact the Programme Administrator for the RPL and CAT criteria

## **MEDIUM OF INSTRUCTION**

The medium of instruction is English.

## **ASSESSMENT OF THE MODULES OF THE DIPLOMA IN PUBLIC ACCOUNTABILITY**

The policies of the Stellenbosch University with regards to assessment and moderation are fully appropriate for the intended programme. However, in addition, the following specific assessment policy provisions for the programme are provided for:

1. Each Module will have at least two individual assessments assessing all the outcomes of the module.
2. One of the minimum of two individual assessments will be written under controlled circumstances with an invigilator ensuring adherence to the examination requirements as prescribed by Stellenbosch University policy. The format of the assessments may vary, but it is accepted that it will be designed to test ability to do the techniques (e.g. exercises with calculations) and / or insight (e.g. case studies).  
The module facilitator will determine whether in-class assessments may be typed on personal computers and submitted electronically while the invigilator and participant is still in class.
3. The other of the minimum of two individual assessments will be in the format of an applied take-home written assignment. Submission of this assessment must be done by means of a document upload onto the online platform of the University. This upload includes checking a box accepting the submission terms, specifically confirming authenticity of the assignment paper.



4. A participant must pass all modules with at least 50. If it is decided to include group assessments done during the contact time as part of the assessment plan, it may not contribute more than 20% of the final module mark.
5. A participant not successful in an assessment, will be given a second opportunity for assessment only if he/she has attended at least 80% of the contact time. Should the rewrite – in the case of the controlled assessment and/or resubmission – in the case of the take-home assignment - still not be successful, the participant must re-register and redo the module.
6. A participant that has – for a proven work-related or serious health reason – not been present during the controlled assessment, but has attended at least 50% of the contact time, will be allowed to do the assessment at the same opportunity scheduled for participants referred to in item 5 above. The attendance register will be used as evidence for allowing such an opportunity, but should the participant be unsuccessful, no further opportunities will be granted and he/ she must re-register and redo the module.
7. A participant that has completed the controlled assessment, but has for a proven work-related or serious health reason been prevented from submitting the take-home assessments by the set date, will be granted a maximum of two weeks extension of time to submit, where after no further extension will be given.
8. A participant that has been found not yet competent in the take- home assessment will be given one opportunity and guidance to improve the assignment at a given date and re-submit only if he/ she has attended at least 50% of the contact time as indicated in the attendance register. After this further opportunity where applicable, if the participant is still found not yet competent, he/she must re- register and redo the module.

## LOGISTICAL ARRANGEMENTS

The DIP in Public Accountability is taught in blended and flexible mode, meaning that limited duration direct and real time interaction by means of telematics are combined with learning by means of electronic media. Both years of study will require limited direct contact sessions at the Bellville Park Campus of Stellenbosch University in Bellville (Cape Town), with potential repeat of contact sessions at other centers where adequate numbers of students live and work. In addition, interactive telematics sessions and invigilated assessments spread throughout the year must be attended at decentralised venues across the country. The package covered by the student fees includes a computer device, e-learning material or hard copy books.

## ADMISSION REQUIREMENTS FOR THE DIPLOMA IN PUBLIC ACCOUNTABILITY

The entry requirements are as follows:  
A National Senior Certificate (NSC) with:

- An achievement of at least 3 (40%) in four recognised NSC subjects, one of which must be English

OR

- A minimum of 30% in the language of learning and teaching, plus an achievement of at least 3 (40%) in four other recognised NSC subjects, plus 3 years' relevant work experience

OR

A recognised higher education qualification

## APPLICATION AND SELECTION

Applications for the Diploma in Public Accountability are done via the Stellenbosch University online application platform. Applications are screened by a selection committee as they are received and successful candidates are informed accordingly. Applications close every year on 31 October.

## FURTHER ADMISSION TO OTHER PROGRAMMES

If you complete the 2-year DIP in Public Accountability, you will be able to apply for the Advanced DIP in Public Accountability.

## COURSE FEES

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For more information on the costs of the Diploma in Public Accountability, please visit: [www.spl.sun.ac.za](http://www.spl.sun.ac.za).

### *Balance of tuition fees:*

75% of the total balance by the first week of May and the outstanding amount by the last week in August.

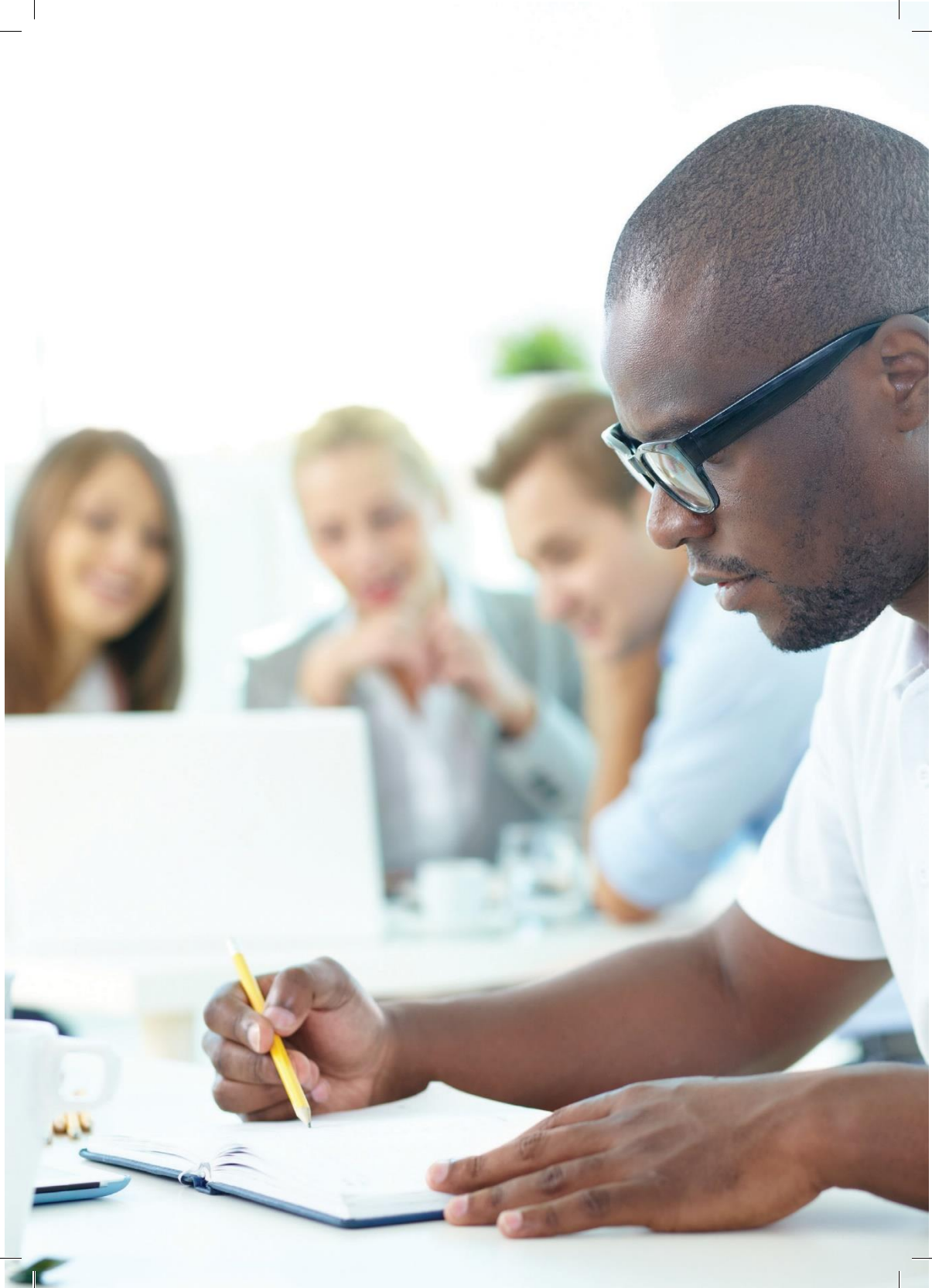
Students may arrange to pay by debit order with Mr Sean Davidse:  
[seand@sun.ac.za](mailto:seand@sun.ac.za)  
+27(0) 21 808 3530

Fees should be deposited into a student's student account:

#### **Standard Bank**

Cheque Account Number: 063163225,  
Branch Code: 050610  
Reference: your student number  
Swift Code: SBZAJJ  
Account Holder Name: Stellenbosch University

\*The University, as represented by the duly authorised decision-making body, reserves the right to amend all fees payable to the University. As a result, the above quoted fees may change by the time that registration takes place. The School of Public Leadership and the staff associated with the management of this programme cannot be held accountable if for any reason the above quoted fees are changed by a duly authorised University decision-making body. Final fees will only be made available in November.





## CONTACT US:

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## SPL WEBSITE

<http://www.sun.ac.za/english/faculty/economy/spl>

## SOCIAL MEDIA



School of Public Leadership – SPL



School of Public Leadership – SPL



SPL Stellenbosch University

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