

**SCHOOL OF PUBLIC LEADERSHIP  
(SPL)**

**POSTGRADUATE DIPLOMA IN  
PUBLIC FINANCE MANAGEMENT  
(NQF Level 8)**

**PROSPECTUS**



**UNIVERSITEIT  
iYUNIVESITHI  
STELLENBOSCH  
UNIVERSITY**

**100**

1918 · 2018


*saam vorentoe · masiye pbambili · forward together*

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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.

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PROSPERITY

# POSTGRADUATE DIPLOMA IN PUBLIC FINANCE MANAGEMENT

## BACKGROUND

With shrinking budget allocations and the rising need for public services, public sector organisations are being required to go well beyond compliance to ensure value-for-money and developmental impact in their programme delivery, while keeping up with technology advances and engaging with stakeholders.

The functions of budgeting, financial management, accounting and reporting specialists in national and provincial treasuries, the offices of chief financial officer in national and provincial departments and in municipalities requires a wide range of skills, knowledge and professional ethics and competences.

If you are a mid-career civil servant wanting to professionalise your career as a public sector finance specialist, or you are a manager with an undergraduate qualification in another discipline who currently has a financial management delegation and realises that future career progress depends on acquiring more public financial management skills, this higher-education diploma will give you the opportunity to learn how:

- Budgeting can be integrated with strategic and operational planning to support organisational goals and objectives, and support effective risk management
- Macroeconomic factors, the fiscal framework and the intergovernmental budget process influence departmental and municipal allocations, as well as programme budgets;
- To manage a budget process effectively, from the budget formulation and decision-making stages, to effective and efficient financial management, reporting and auditing.
- To understand how information technology systems and governance impact on public financial management and the control environment.

Both the content and modes of presentation are modularised to ensure an integrated teaching and practice learning approach.

## CONTENT OF THE PROGRAMME:

Level 8 (HEQF) - The learning outcomes are achieved by the seven compulsory modules:

- Strategic Management and Leadership;
- Public Finance;
- Financial Management;
- Financial Performance and Reporting;
- Accounting for Decision Making;
- Auditing and Accountability;
- Information Technology



# MODULE OBJECTIVES

## 1. STRATEGIC MANAGEMENT AND LEADERSHIP (15 CREDITS)

- Describe the objectives and nature of strategic management and strategic decision making;
- Explain and apply the principles of strategic analysis and diagnosis;
- Analyse and explain the rationale of and apply techniques to generate, evaluate, and select strategic options;
- Describe the process of managing strategic change and create plans addressing the organisational and environmental implications;
- Lead organisations and manage achievement of organisational aims.

## 2. PUBLIC FINANCE (10 CREDITS)

Describe the factors that influence public policy-making:

- The impact of macroeconomic principles on and relationship to public policy making is understood and explained;
- General socio-economic concepts and factors and their impact on and relationship to public policy making is understood and explained;
- Concepts include, but are not limited to, sustainability; external influences that affect and impact on national policy making are understood and explained;
- Influences include, but are not limited to, internationalisation, supranational bodies (such as the African Union), and globalisation;
- The dynamic nature of the boundaries and relationships between the public, private and not-for-profit sectors are described understood, explained and evaluated;
- The role of the accounting professional in the public policy making process as an actor their influences strategic decision-making is critically evaluated.

3.

### **FINANCIAL MANAGEMENT (20 CREDITS)**

- Apply supply chain management and inventory management principles in an entity, taking into account the public sector specific requirements;
- Identify the benefits and costs of applying performance measures and discuss their application in attaining an organisation's goals;
- Lead and direct a value for money finance function, which promotes effective financial management policies and practices for an organisation;
- Describe the techniques and instruments of treasury and financial risk management available to public service organisations, and of the statutory, regulatory and best practice requirements surrounding their use.

4.

### **FINANCIAL PERFORMANCE AND REPORTING (20 CREDITS)**

- Analyse financial statements for a department within conceptual framework;
- Prepare aggregated financial statements for the public sector within the conceptual framework;
- Report financial and performance information.

5.

### **ACCOUNTING FOR DECISION MAKING (20 CREDITS)**

- Prepare, analyse and monitor a departmental budget;
- Utilise management accounting techniques for decision-making;
- Apply a range of investment appraisal techniques to given scenarios;
- Account for and assess the risk to the entity of differing courses of action.

## 6. AUDITING AND ACCOUNTABILITY (20 CREDITS)

- Identify and describe the stages in managing and performing an audit through to the reporting of findings;
- Describe the appropriate use of different techniques for audit environments;
- Explain and apply the principles of Value-For-Money and compliance auditing;
- Explain and apply the principles of a forensic audit;
- Explain the role of information technology and systems in auditing both as a tool for auditing and as an audit environment.

## 7. INFORMATION TECHNOLOGY (15 CREDITS)

- Explain and describe the management of information technology (IT) resources;
- Describe the strategic role of information technology in the organisation;
- Identify and explain information technology control requirements.

### MEDIUM OF INSTRUCTION

The medium of instruction is English.

### ASSESSMENT OF THE MODULES OF THE POSTGRADUATE DIPLOMA IN PUBLIC FINANCE MANAGEMENT

The policies of the University of Stellenbosch 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%, with a subminimum of 40% for any assessment. 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

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The Postgraduate Diploma in Public Finance Management 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. It will require attending limited direct contact sessions at the Bellville Park Campus of Stellenbosch University in Bellville (Cape Town), with potential repeat of contact sessions at other centres 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.

## ADMISSION REQUIREMENTS FOR THE POSTGRADUATE DIPLOMA IN PUBLIC FINANCIAL MANAGEMENT

- An appropriate Bachelor's degree or equivalent in any of the following: Public Administration, Accounting, Economics, Finance, or Commerce

### OR

- Any three-year Bachelor's degree with a minimum of three year's relevant public finance management work experience (preferably at management level).
- Computer literacy

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

RPL and CAT is in terms of SU and Faculty of Economic and Management Sciences policy guidelines. Recognition will be given 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 Postgraduate Diploma in Public Finance Management 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. 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). Contact the Programme Administrator for the RPL and CAT criteria.

## APPLICATION AND SELECTION

A complete application package must reach the student applications department of the University, before the closing date. Applications are screened by the selection committee as they are received and successful candidates are informed accordingly.

## FURTHER ADMISSION TO OTHER PROGRAMMES

Once you have successfully completing the Postgraduate Diploma in Public Finance Management you will be able to apply for the Masters in Public Administration programme presented by the School of Public Leadership, if you meet all the additional requirements.

## COURSE FEES

For more information on the costs of the Postgraduate Diploma in Public Finance Management, 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.



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## CONTACT US:

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## SPL WEBSITE

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

## SOCIAL MEDIA



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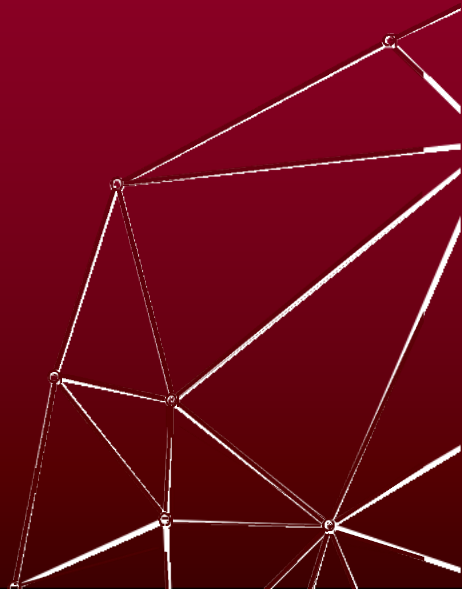
SPL Stellenbosch University

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