

POSTGRADUATE DIPLOMA IN PUBLIC FINANCE

PGDip (Public Finance) - NQF Level 8 (120 credits)

Qualification code: PDPF21

SAQA ID: 111466, CHE NUMBER: H/H16/E155CAN

Campus where offered: Ga-Rankuwa, Mbombela and Polokwane campuses

Please note that this programme is currently only offered on Ga-rankuwa Campus.

REMARKS

a. *Admission requirement(s):*

An Advanced Diploma in Public Finance, or a Baccalaureus Technologiae: Finance and Accounting (Public), or a Baccalaureus Technologiae: Local Government Finance, or a relevant a bachelor's degree, an equivalent qualification at NQF Level 7.

Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations.

b. *Selection criteria:*

Admission is subject to selection. Acceptance is subject to available capacity according to the Student Enrolment Plan (SEP). Applicants will be informed of their status per official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.

c. *Recognition of Prior Learning (RPL), equivalence and status:*

See Chapter 30 of Students' Rules and Regulations.

d. *Intake for the qualification:*

January only.

e. *Presentation:*

Day classes offered on Saturdays (Ga-Rankuwa Campus) and evening classes (Mbombela and Polokwane campuses).

f. *Minimum duration:*

One year.

g. *Exclusion and readmission:*

See Chapter 2 of Students' Rules and Regulations.

CURRICULUM

ATTENDANCE

CODE	MODULE	NQF-L	CREDIT
PFC108G	Public Finance and Accounting V	(8)	(12)
PFM108G	Public Finance Management V	(8)	(12)
PPS108G	Professional Standards and Ethics in Public Sector V	(8)	(24)
RPF108G	Research in Public Finance V	(8)	(24)

FIRST SEMESTER

AUA118G	Auditing VA	(8)	(12)
PFW118G	Public Finance Law V	(8)	(12)



SECOND SEMESTER

AUB118G	Auditing VB	(8)	(12)
PFI118G	Office Practice and Interpersonal Relations V	(8)	(12)

TOTAL CREDITS FOR THE QUALIFICATION: **120**

MODULE INFORMATION (OVERVIEW OF SYLLABUS)

The syllabus content is subject to change to accommodate industry changes. Please note that a more detailed syllabus is available at the Department or in the study guide that is applicable to a particular module. At time of publication, the syllabus content was defined as follows:

A

AUDITING VA (AUA118G) 1 X 3-HOUR PAPER *(Module custodian: Department of Auditing)*

The role of auditing in the public sector environment. Fundamental tools for the auditing, governance, risk management and financial management in organisations, including public entities or environment pertaining to both the Municipal Finance Management Act, 2003 (Act No. 53 of 2003) and the Public Finance Management Act, 1999 (Act No. 1 of 1999) are presented. This module will also assist the students to develop an appreciation of the auditable areas by the Auditor-General in the public institutions with regards to financial information (laws; Acts; Standards – GRAP Frameworks; Circulars – Treasury regulations (updates)) and performance information (Strategic plan; operating plan and budgeting; and performance indicators). (Total notional time: 120 hours)

AUDITING VB (AUB118G) 1 X 3-HOUR PAPER *(Module custodian: Department of Auditing)*

The formal processes to identify, assess, manage and monitor risks in a complex public sector environment. This module will assist the students with rationale to consolidate and deepen their expertise in various areas of operational and strategic risks. The module intends to broaden the students' understanding of the various assurance providers with regard to the role of the assessment of governance and the mandate of both performance audit committees and the risk and audit committees in the public sector. The module also consider that both executive authority and management are responsible for designing control activities to mitigate and monitor the effective functioning of risks within public institutions. (Total notional time: 120 hours)

O

OFFICE PRACTICE AND INTERPERSONAL RELATIONS V (PFI118G) 1 X 3-HOUR PAPER *(Module custodian: Department of People Management and Development)*

The purpose of this module is to 1. Elucidate the importance of understanding the organisational system comprising of people and a set of dynamic variables, and that a lack of knowledge and skills in competently dealing with the human factor can have serious implications for adhering to best practice, and for customer service, good productivity, profitability and sustained competitive market leadership; 2. To engender knowledge, insight, application of theoretical concepts, ability to analyse and evaluate people related problems and make judgments based on relevant criteria as it is applied in the business environment; 3. To empower those completing the course to take greater charge of their careers and discover how to bring about effective and positive behavioural change and lead by example; 4. To enable students to be able to assess how best to use organisational behaviour processes and strategies within the scope of their own discipline and related workplace. 5. To optimise the individual development, intra-group functioning (the small internal teams in the different business units, leveraging different personalities and gifts), and the inter-group relationships (with their business clients/partners), and at system level (what sits beyond the numbers that drive success, i.e. organisational psychology and modern decision-making science). (Total notional time: 120 hours)



P**PUBLIC FINANCE LAW V (PFW118G)****1 X 3-HOUR PAPER****(Module custodian: Department of Public Sector Finance)**

Legislative regulatory framework, departmental policy and procedures, Public Finance Management Act, 1999 (Act No. 1 of 1999) and regulations, Municipal Finance Management Act, 2003 (Act No. 53 of 2003) and regulations and Standard Chart of Accounts (SCOA and MSCOA). (Total notional time: 120 hours)

PUBLIC FINANCE AND ACCOUNTING V (PFC108G)**CONTINUOUS ASSESSMENT****(Module custodian: Department of Public Sector Finance)**

Government accounts for revenue and expenditure in the ledger accounts, and compile the financial statements according to GRAP, using appropriate public sector accounting standards, procedures applied by government in its procurement process and the calculation thereof when choosing a supplier. (Total notional time: 120 hours)

PUBLIC FINANCE MANAGEMENT V (PFM108G)**CONTINUOUS ASSESSMENT****(Module custodian: Department of Public Sector Finance)**

Draft a strategic plan, annual performance plan and project financial plan; compile a MTEF budget, estimates of expenditure, monthly cash flow and adjustment estimates and rollovers; analyse the financial statements of a government department or municipality and performance and management of the movable asset acquisition process. (Total notional time: 120 hours)

PROFESSIONAL STANDARDS AND ETHICS IN PUBLIC SECTOR V (PPS108G)**1 X 3-HOUR PAPER****(Module custodian: Department of Public Sector Finance)**

General principles of accountability, transparency and integrity, ethical values in sound financial management, workplace health and safety and its effect on service delivery, influence of political interference on ethical behaviour, professional code of conduct, resolve ethical dilemmas in the working environment and monitor and evaluate implementation and ensure regular revision of the code of good practice. (Total notional time: 240 hours)

R**RESEARCH IN PUBLIC FINANCE V (RPF108G)****CONTINUOUS ASSESSMENT****(Module custodian: Department of Public Sector Finance)**

Identify a research topic, title and research problem; scientific methods of research, characteristics of research problems, literature study and conceptual framework, research design, data-collection, analysis and interpretation of results, conclusion. (Total notional time: 240 hours)

