



COLLEGE OF BUSINESS AND ECONOMICS
SCHOOL OF PUBLIC MANAGEMENT, GOVERNANCE AND PUBLIC POLICY
DEPARTMENT OF PUBLIC MANAGEMENT AND GOVERNANCE
MAIN FINAL YEAR SUMMATIVE ASSESSMENT 2018

PROGRAMME: BA HONOURS PUBLIC MANAGEMENT AND GOVERNANCE

MODULE: ADVANCED PUBLIC FINANCIAL MANAGEMENT

CODE: PMG 8X05

DURATION: 3 HOURS

MARKS: 100

DATE OF EXAM: 2018

EXAMINER: Ms T Majam (APK)

MODERATOR: Prof S Vyas-Doorgapersad (APK)

EXTERNAL EXAMINER: Mr A van Schalkwyk (UNISA)

THIS QUESTION PAPER CONSISTS OF: 2 pages

Instructions to students:

1. Write the number of each question answered clearly in the space provided on the cover of the examination answer book.
 2. Begin each answer on a new page.
 3. Begin each section on a separate answer sheet.
 4. Number your answers exactly as the questions are numbered.
 5. The general University of Johannesburg policies, procedures and rules pertaining to written assessments apply to this assessment.
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Answer any FOUR (4) questions.

QUESTION 1 – (25 Marks)

Discuss the role of municipalities in managing and controlling their credit in the public financial management arena.

QUESTION 2 – (25 Marks)

Illustrate the importance of estimates, the components of a budget and then critically analyse the viability of the Budget 2018 with specific reference to seizing the opportunity for Inclusive Growth and Economic Transformation; the Fiscal Framework; and Tax Proposals – impact of the 1% VAT increase on the economy and citizens.

QUESTION 3 – (25 Marks)

Analyse the significance of professionalism in public financial management and then evaluate the three common results of unprofessional and unethical conduct. Use appropriate practical examples to illustrate your answers.

QUESTION 4 – (25 Marks)

In a well-balanced essay, critically evaluate the following types and techniques of accounting and its **relevance** to South African Public Financial Management:

- Financial accounting
- Management accounting
- Cash accounting
- Accrual accounting

QUESTION 5 – (25 Marks)

Discuss the significance of the National Development Plan (NDP) and then critically analyse the relationship between the NDP and the Budget 2018 with specific reference to South Africa's economic outlook.

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