



COLLEGE OF BUSINESS AND ECONOMICS
SCHOOL OF PUBLIC MANAGEMENT, GOVERNANCE AND PUBLIC POLICY
DEPARTMENT OF PUBLIC MANAGEMENT AND GOVERNANCE
SUPPLEMENTARY 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)

“Public Debt Management is seen as a crucial aspect in Public Financial Management as it influences future financial planning and budgeting”. Critically assess the significance of Public Debt Management within the public financial management arena.

QUESTION 2 – (25 Marks)

Differentiate between cash and accrual accounting within the South African public financial management context and discuss the accounting cycle used in government.

QUESTION 3 – (25 Marks)

Analyse the importance of professionalism in the South African public financial management context and then discuss and provide practical examples on fraud, waste and abuse.

QUESTION 4 – (25 Marks)

Differentiate between budgets and estimates 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 5 – (25 Marks)

Evaluate the necessity for ethical conduct within public financial management focussing on the need for a code of conduct, measures for promoting ethical conduct and the institutions that play a role in this regard.

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