



**Pro-Active College™**  
FREEDOMTHROUGHKNOWLEDGE

# CASH FLOW AND BUDGET MANAGEMENT

This skills programme is intended to give an in-depth, practical knowledge of the cash flow and budget management in national and provincial departments.

## Benefits

The benefits of this skills programme include:

- a clear understanding of the influence that cash flow management has on the relevant revenue fund;
- a thorough comprehension of the aspects that have an influence on cash flow management in national and provincial departments;
- an understanding of the legislative aspects pertaining to cash flow management;
- a clear understanding of the inter-relationship between effective cash flow management and the efficacy of budget management;
- a clear understanding of the requirements applicable to monthly reporting and in-year monitoring of budgets;
- a thorough comprehension and application of aspects such as shifting, virement and the rollover of funds; and
- an understanding of the accounting processes applicable to cash flow management.

## TARGET GROUP

This skills programme is designed for the public sector and is aimed at:

- financial and non-financial practitioners.

## ABOUT US

Pro-Active College excels in the education, training and development of public and private sector officials. With its strong focus on practical workplace skills, Pro-Active College strives to facilitate measurable improvements in the productivity of client organisations.

## Contact Us

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## ENTRY REQUIREMENTS

It is assumed that learners accessing this skills programme are competent in:

- communication (NQF level 4); and
- mathematical literacy (NQF level 4).

## DURATION

Three day contact session combined with practical workplace experience.

## PORTFOLIO OF EVIDENCE

To be declared competent in this skills programme the learner must be assessed by a registered assessor and be found competent in the following:

### Formative Assessment

Consisting of classroom activities on which the facilitator will give feedback.

### Summative Assessment

This assessment consists of workplace assignments and questions. This must be the learners' own individual work.

# Programme Outcomes

On completion of this specialised workshop, learners will be able to:

- demonstrate an understanding of the need for effective cash flow management;
- perform monthly comparisons of actual revenue and expenditure against budgeted amounts;
- evaluate the management of the reporting system; and
- demonstrate an understanding of the accounting processes to ensure knowledge of the processing of data.

# Programme Outline

## Learning Unit One

### The Need for Cash Flow Management

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- Defining cash flow management
- Defining cash flow management in national and provincial departments
- Legal requirements for cash flow management
- The need for cash flow management
- The interrelation between cash flow management and interest payments on government borrowing

## Learning Unit Two

### Perform Monthly Comparisons of Actual Expenditure and Revenue with Budgeted Amounts

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- Requirements of the monthly reports in terms of the PFMA
- Examples of the treasury quarterly reports and departmental monthly reports
- Requirements and advantages of a good reporting system
- Formulae for calculating projections

## Learning Unit Three

### Evaluate the Management of an Organisation's Reporting System

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- Guidelines applicable to shifting, virement and roll-over of funds
- Software solutions for enhanced monthly reporting
- Obtaining actual information from the financial systems

## Learning Unit Four

### Demonstrate an Understanding of the Accounting Principles for the Use and Interpretation of Processed Financial Information

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- Accounting principles
- Period opening and closing transactions