

**UNIVERSITY OF SWAZILAND  
FACULTY OF SOCIAL SCIENCE  
BACHELOR OF ARTS (SOCIAL SCIENCE), YEAR 4**

**SUPPLEMENTARY EXAMINATION PAPER: JULY 2011**

**TITLE OF PAPER: PUBLIC FINANCIAL ADMINISTRATION**

**COURSE CODE: PA 407**

**TIME ALLOWED: THREE (3) HOURS**

**INSTRUCTIONS: 1. ANSWER FOUR ANY (4) QUESTIONS**

**2. ALL QUESTIONS CARRY EQUAL MARKS OF TWENTY FIVE (25) EACH**

**THIS PAPER IS NOT TO BE OPENED UNTIL THE INVIGILATOR HAS GRANTED PERMISSION**

**QUESTION 1**

Explain in detail why governments need to spend and further discuss the types of government expenditures.

**QUESTION 2**

There are constraints in trying to control the growth of public expenditure. Discuss.

**QUESTION 3**

Compare and contrast *sales tax* and *value added tax*.

**QUESTION 4**

Gildenhuys(1997) outlines several important features of the public budget. Discuss these features giving examples where necessary.

**QUESTION 5**

Explain the following concepts;

- (i) Multilateral aid
- (ii) Public procurement
- (iii) Operating budget
- (iv) Expenditure schedule
- (v) Donor-oriented aid

**QUESTION 6**

Discuss the observations of the Plowden Committee on budgeting and further explain their significance to other countries like Swaziland.

**QUESTION 7**

Discuss programme budgeting and further assess its strengths and weaknesses.

**QUESTION 8**

Differentiate between the role of the IMF and the role of the World Bank.