

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

FINAL EXAMINATION PAPER: MAY 2011

TITLE OF PAPER: PUBLIC FINANCIAL ADMINISTRATION

COURSE CODE: PA 407

TIME ALLOWED: THREE (3) HOURS

INSTRUCTIONS: 1. ANSWER FOUR (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

Define public financial administration and further explain why there is a need for the public sector.

QUESTION 2

Compare and contrast the theories of Adolph Wagner and Peacock & Wiseman on the growth of public expenditure.

QUESTION 3

Gildenhuis (1997) postulates several criteria that can be used to judge whether a tax system is desirable or not and whether it is efficient, effective and equitable. Discuss these principles with reference to income tax, drawing examples from a country of your choice.

QUESTION 4

What is progressive taxation and what are the advantages and disadvantages of its implementation?

QUESTION 5

Outline the main role players in the budget cycle in Swaziland.

QUESTION 6

If the measure of performance in the private sector is profit, what is the measure of performance in the public sector?

QUESTION 7

Discuss the five main methods of procurement in the public sector and further outline the tender process.

QUESTION 8

Explain the motives behind foreign aid and further discuss its advantages and disadvantages.