

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

FINAL EXAMINATION PAPER: DECEMBER 2012

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

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

QUESTION 2

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

QUESTION 3

Discuss the different types of income tax and outline the main goals of income taxation.

QUESTION 4

Gildenhuis(1997) postulates several criteria that can be used to judge whether a tax system is desirable or not. Discuss these principles with reference to income tax.

QUESTION 5

There are two main components of a budget. Discuss these components in relation to their functions and what they should provide for.

QUESTION 6

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

QUESTION 7

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

QUESTION 8

Explain the following concepts;

- a) Multilateral aid
- b) Public goods
- c) Public sector
- d) Property tax
- e) Priori auditing