

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

**FINAL EXAMINATION PAPER: MAY 2016**

**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**

Why is public financial administration important and what are the main agencies of public financial administration.

### **QUESTION 2**

There are four functions of government in the economy that have been discussed. Choose any three and discuss them in detail.

### **QUESTION 3**

Discuss Seligman's, Dalton's and Taylor's classifications of public revenue and further outline Adam Smith's four canons of taxation.

### **QUESTION 4**

Discuss the main features of a tax and further discuss the characteristics of a good tax system.

### **QUESTION 5**

The budget cycle consists of four crucial stages. Discuss the preparation and the authorisation stages of the budget.

### **QUESTION 6**

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

### **QUESTION 7**

Drawing from Musgrave & Musgrave (1989) as well as Gildenhuis (1997), discuss the factors that account for the growth of public expenditure.

### **QUESTION 8**

Public procurement principles are the foundation of public procurement. Discuss the seven (7) basic principles of public procurement.