



**NAMIBIA UNIVERSITY
OF SCIENCE AND TECHNOLOGY**

FACULTY OF HUMAN SCIENCES

DEPARTMENT OF SOCIAL SCIENCES

QUALIFICATION: BACHELOR OF PUBLIC MANAGEMENT	
QUALIFICATION CODE: 07BPMN	LEVEL: 6
COURSE CODE: PFM621S	COURSE NAME: PUBLIC FINANCIAL MANAGEMENT
SESSION: JANUARY 2019	PAPER: THEORY
DURATION: 3 HOURS	MARKS: 100

SUPPLEMENTARY / SECOND OPPORTUNITY EXAMINATION QUESTION PAPER	
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INSTRUCTIONS
<ol style="list-style-type: none">1. This paper consists of 5 (five) questions of equal value.2. Answer any 4 (four) questions.3. Number the answers clearly.4. Write clearly and neatly.5. This paper is applicable to full-time, part-time and distance education students.

THIS QUESTION PAPER CONSISTS OF 2 PAGES (including this front page).

QUESTION 1

Public financial management can be characterised by various components. By making use of relevant examples, describe any **three** of the following components of public financial management:

- Business plans
- Financial management system
- Budgeting
- Provisioning
- Performance management

(25)

QUESTION 2

You are a Director in a public sector institution responsible for coordinating budget preparation. Discuss the important features of the zero-based budgeting (ZBB) technique. Indicate whether you would recommend ZBB or not. Make use of relevant examples in motivating your answers. **(25)**

QUESTION 3

Accounting officers play a very important role in ensuring efficient and effective public financial management. Explain the role of the accounting officer in public financial management. Make use of relevant examples to illustrate your answers. **(25)**

QUESTION 4

There are various functions that public sector budgets fulfil. By making use of relevant examples, describe the functions of the budget you have studied in this course. Indicate whether your national budget addresses these functions or not. Motivate your answers. **(25)**

QUESTION 5

Tendering is an essential process that ensures uninterrupted service delivery. By making use of relevant examples to illustrate your answers, explain tendering as a process in procurement management. **(25)**

Total Paper [100]

END OF PAPER