



REFORMED CHURCH UNIVERSITY

FACULTY OF COMMERCE

**BACHELOR OF COMMERCE HONOURS DEGREE IN
PUBLIC ADMINISTRATION**

PUBLIC SECTOR ACCOUNTING

HPAD 126

PART 1 SEMESTER 2 EXAMINATION

TOTAL MARKS [100]

DATE: DECEMBER 2024

Time: 3 Hours

INSTRUCTIONS

1. This paper has *six (6)* questions
2. Answer question *one (1)* and *any* other *three (3)*
3. Each question carries *25 marks*
4. Start each question on a new page

1. Examine the role of the Ministry of Finance and the Reserve Bank of Zimbabwe in Public Sector Accounting. (25)
2. Explain the roles of the following Acts in Zimbabwe
 - a) Local Government Act (9)
 - b) Public Finance Management Act (8)
 - c) Rural / Urban Councils Act (8)
3. Explain any 5 purposes of Budgets in the public Sector (25)
4. Explain the following budgetary terms as they relate to public sector administration
 - a) Incremental budget (5)
 - b) Zero Based Budget (5)
 - c) Performance Based Budgets (5)
 - d) Accrual based budget (5)
 - e) Cash based budget (5)
5. a) Examine any 5 sources of government revenue (15)
b) Explain the differences between revenue and receipts in the public sector (10)
6. Discuss the appointment and functions of the following two principal receivers of revenue namely
 - a) Commissioner General ZIMRA (12)
 - b) Accounting Officer (13)

END OF PAPER