



UNIVERSITY OF BENIN

NATIONAL INSTITUTE FOR LEGISLATIVE AND DEMOCRATIC STUDIES/ UNIVERSITY OF BENIN POST GRADUATE PROGRAMMES

SEMESTER EXAMINATION

Programmes: **MLS**

Semester: **2nd**

Course Title: **Budget Process and Appropriation Process**

Session: **2021-2022**

Course Code: **MLS 806**

Instructions:

- i. Answer any Four (4) Questions, each question carries **17.5marks**
- ii. Time allowed: **3hours**
- iii. Write your **Name and Registration Number Only**
- iv. Orderly arrangement and good presentation of materials will be considered.
- v. Cross out any unused sheet(s) in your answer booklet before you submit it.

Question One

- a. The traditional/incremental budgeting technique is the most popular budgeting technique in developing countries, including Nigeria. Give five (5) reasons why this budgeting technique is very popular despite its several limitations. **(10 marks)**
- b. The International Monetary Fund (IMF) and local public finance experts have been advocating for the adoption of the zero-based budgeting technique in place of the traditional/incremental technique. Discuss three (3) things that needs to be done to ensure the success of the zero-based budgeting technique in Nigeria **(7.5 marks)**

Question Two

- a. The legislature and executive plays direct and indirect roles in all stages of the budget process. Discuss the roles of the legislature and executive in the different stages of the budget cycle. **(10 marks)**
- b. Review of the annual budget performance in Nigeria shows that the budget implementation level is always low. In your opinion, identify five (5) factors responsible for the poor budget implementation in Nigeria. **(7.5 marks).**

Question Three

- a. "The legislature has the power of the purse". Discuss this sentence in the context of the Nigerian budget process and back your answer with relevant legal framework. **(7.5 marks)**
- b. The Nigerian budgeting system faces a number of challenges. Using the four (4) principles of budget scrutiny as a guide, explain how effective budget scrutiny can enhance the quality of the budget. **(10 marks)**

Question Four

- a. Explain the concept of budget resolution and reconciliation, and discuss why the latter does not apply to the budget process at the state level in Nigeria. **(7.5 marks)**
- b. State governments in Nigeria face peculiar challenges in their budget process. Identify and briefly discuss five of these challenges. **(10 marks)**

Question Five

- a. Gender-responsive budgeting has become a popular concept among development and gender experts in recent years. Explain the concept of gender responsive budgeting and why it has become an important tool for advancing gender equality. **(7.5 marks)**
- b. What are the prerequisites to successfully adopt and implement a gender-responsive budget? **(10 marks)**

Question Six

Several reforms have been initiated and implemented in recent years to address some of the challenges facing the budget process in Nigeria. Identify and discuss five (5) of these reforms, explaining the reforms and the challenges that led to the reforms. **(17.5 marks)**