

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

SEMESTER EXAMINATION

Programme: **MLS**
Semester: **2nd Semester**

Session: **2019/2020**
Course Code: **MLS 806**

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

Instructions: i. Answer any four (4) questions. ii. Time allowed: **3 hours.**
iii. Write your **Matriculation Number Only.** iv. Orderly arrangement and good presentation of materials will be considered.

iv. Cross out any unused sheet(s) in your answer booklet before you submit it.

Question One

- a. As the newly appointed Special Adviser (technical) to the Director General of the Budget Office of the Federation in Nigeria, explain five reasons why Nigeria should adopt Zero-Based Budgeting model over the Traditional/Incremental Model currently being used. **(10 marks)**
- b. Discuss three (3) challenges Nigeria may face in the implementation of the Zero-Based Budgeting Model technique. **(7.5 marks)**

Question Two

- (a) It is always said that the House of Representatives have more powers than the Senate in the budget process in Nigeria. Discuss this statement in the light of the concepts of budget resolution and budget reconciliation **(10 marks)**
- (b) One of the perennial challenges of the budgeting system in Nigeria is the late preparation and enactment of the annual Appropriation Bill. Discuss this statement in light of the existing legal framework for the budgeting process in Nigeria. **(7.5 marks)**

Question Three

Budget scrutiny has become a very important tool in the hands of the legislature to ensure that the budget delivers desired growth and development outcomes. Discuss the four (4) principles of budget scrutiny in the light of the challenges facing the budgeting system and process in Nigeria. **(17.5 marks)**

Question Four

(a) Several countries, including Nigeria, have adopted the Medium Term Expenditure Framework (MTEF) as a public budgeting framework. Explain five (5) rationales for the adoption of the MTEF in the budgeting process **(10 marks)**

(b) Outline and briefly describe the stages in the development of an MTEF **(7.5 marks)**

Question Five

a. Discuss five (5) weaknesses and challenges of Nigeria's budgeting system and process. **(10 marks)**

b. What legal, institutional and regulatory reforms may be enacted to address the weaknesses and challenges in 5 (a)? **(7.5 marks)**

Question Six

Highlight and explain five (5) recent budget reforms aimed at improving revenue and expenditure management in Nigeria, including the rationale for such reforms.

(17.5 marks)