



THE CATHOLIC UNIVERSITY OF EASTERN AFRICA

A. M. E. C. E. A

P.O. Box 62157

00200 Nairobi - KENYA

Telephone: 891601-6

Ext 1022/23/25

Fax: 254-20-891084

MAIN EXAMINATION

JUNE – JULY 2021

CENTRE FOR SOCIAL JUSTICE AND ETHICS

DEPARTMENT OF JUSTICE AND PEACE

SHORT COURSES

**ACML 200: BUDGETING FOR CHURCH INSTITUTIONS CCML 105: STRATEGIC
PLANNING AND FUND DEVELOPMENT STRATEGIES**

Date: 16th July 2021

Duration: 2 Hours

INSTRUCTIONS: Answer Question ONE and any other TWO Quest

QUESTION ONE:

(30 Marks)

- a) What do you think is a church budget? **(2 Marks)**
- b) When budgeting, the church aims at achieving some goals. Discuss five of the goals of budgeting for a church institution. **(10 Marks)**
- c) Briefly discuss this Budgeting Equation i.e. $Y=C+S$ and show how relevant or useful it is in making budgeting decisions in a church institution. **(15 Marks)**
- d) Differentiate between Planning and Control as used in Budgeting **(3 Marks)**

QUESTION TWO

(20 Marks)

- a) What are the uses of a Church institution budget? **(8 Marks)**
- b) What are the Advantages of functional departmentalization in developing a budget? **(12 Marks)**

QUESTION THREE

(20 Marks)

- c) Briefly discuss the basic budgeting best practices in a church institution

(10

Marks)

d) Discuss classifications that are used in a church budget (10 Marks)

QUESTION FOUR (20 Marks)

a) State 6 reasons as to why a church needs to develop a budget (12 Marks)

b) What is a Fixed Budget? (2 Marks)

c) Very briefly, discuss the three main types of a church budget (6 Marks)

END