



PAN AFRICA CHRISTIAN UNIVERSITY

SCHOOL OF THEOLOGY

**END OF SEMESTER EXAMINATION FOR THE DEGREE OF
BACHELOR OF ARTS IN TRANSFORMATIONAL CHURCH
LEADERSHIP**

JANUARY – APRIL 2021

CAMPUS: ROYSAMBU

DEPARTMENT: TRANSFORMATIONAL CHURCH LEADERSHIP

COURSE CODE: BTCL3313

**COURSE TITLE: FINANCIAL AND ADMINISTRATION
MANAGEMENT FOR NON-PROFIT ORGANIZATIONS**

EXAM DATE: APRIL 30TH 2020

TIME: 9:00AM-12:00PM

DURATION: 3HRS

INSTRUCTIONS

- Read the instructions and questions carefully before you write the answers.
- Answer question **One & Two** and any other **Two** questions

SECTION A: This section is compulsory. (20 marks)

Question One

The Gospel Ministries Inc. has been awarded a Grant by an international Christian foundation. The 2 year Grant is expected to take effect on May 1 2021. Reverend Matiko, the Overseer of the Ministry signed a detailed grant agreement for the allocations for a feeding program for the destitute in their town and has also set up a grants management committee to support the administration of this project. Discuss at least Five deliverables of effective grants management that the Reverend Matiko will be expecting from the grants management committee. (8 Marks)

Question Two

ABC Ministries disclosed the following information for the two years ending September 30 2020.

Statement of Comprehensive Income for year ending September 30, 2020		
	YEAR 2020	YEAR 2019
	USD	USD
Tithe and Offering	380,400	350,000
Grants and Donations	960000	500,000
Total Income	1,340,400	850,000
Less Expenses		
Salaries and Wages	322,000	72,000
Warehouse Rent	7,200	7,200
Missions and Outreach	156,000	120,000
Insurance	3,560	300
Motor Expenses	6,740	7,000
Office Expenses	12,500	25,000
Lighting and Heating	1,500	3,500

General Expenses	16,000	18,000
Ministries Expenses (Youth/ Men/ Women & Children)	420,000	320,000
Total Expenses	945,500	573,000
Surplus / (Deficit)	394,900	91,400

Required:

Using the data given here above,

- i. Conduct a Horizontal analysis for the ABC Ministries. (4 Marks)
- ii. Conduct a vertical analysis for the ABC Ministries. (4 Marks)
- iii. Comment on the Donor Dependency levels of the ministry within the period under analysis (4 Marks)

SECTION B: Answer any TWO Questions. (10 marks each)

Question Three

Define *financial Audit* and state the importance of Internal and External audit within the organization (10 Marks)

Question Four

Refuge International, a Non-Governmental international has embarked on an agricultural program to finance the heavy machinery required for this project. The board of Directors founders have called a special meeting to discuss the debt financing option from a local financial institution. Discuss at least Five critical factors that should be considered before engaging in the debt financing for the project. (10 Marks)

Question Five

Procurement is an important business process that enables the organizations to deliver value and attain improved business performance. Explain the procurement process and

indicate the supporting document(s) that would be necessary to support the process
(10 Marks)