

**M.A. IN PARTICIPATORY DEVELOPMENT
(MAPD)**

Term-End Examination

December, 2015

**MDS-009 : MANAGEMENT OF FINANCIAL
RESOURCES**

Time : 3 hours

Maximum Marks : 100

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- Note :** (i) *Answer all five questions.*
(ii) *All questions carry equal marks.*
(iii) *Questions 1 to 4 are essay type questions and question 5 is a short notes.*
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1. (a) "Reporting and documentation are the mirrors of the performance of an NGO". Elaborate on the importance of donor reporting in the light of this statement. **20**

OR

- (b) "In order to be accountable, management needs to know how well they have managed their resources". Elaborate on the importance of financial monitoring in the light of this statement. **20**

2. (a) What are the major differences between capital and revenue expenditure ? Discuss the importance of receipts and payments account. **20**

OR

- (b) Discuss the importance of financial monitoring. Highlight the key challenges faced in utilization of funds. 20
3. (a) Critically examine the concept of Income and Expenditure Account with suitable examples. 20
- OR**
- (b) Critically examine the concept of Cash flow and Fund flow. Distinguish between Cash flow and Fund flow statement. 20
4. (a) Define budgeting. Critically examine its purpose and the essentials of an effective budgeting system. 20
- OR**
- (b) What are the statutory financial requirements to be fulfilled by the NPOs ? 20
5. Write short notes on **any two** of the following :
- (a) Material Control 10
- (b) Accounting terminology 10
- (c) Major funding sources of VDOs 10
- (d) Role of budgetary control. 10
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