



# MERU UNIVERSITY OF SCIENCE AND TECHNOLOGY

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## UNIVERSITY EXAMINATIONS 2023/2024

FIRST YEAR SECOND SEMESTER EXAMINATION FOR DIPLOMA IN HUMAN  
RESOURCE MANAGEMENT

### HRM/OS/BUS/CR/04/6: COMPETENCY PREPARE HUMAN RESOURCE BUDGETS

DATE: APRIL 2023

TIME: 3HOURS

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INSTRUCTIONS: Answer Question ONE and any other THREE questions.

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#### QUESTION ONE (40 MARKS)

1. Define budgeting (2marks)
2. Highlight the data that is required to create a new budget in human resource management (5marks)
3. Highlight five activities to be funded in training and development (5marks)
4. Highlight four disadvantages of ration analysis (4marks)
5. Highlight the key functions of human resource (5marks)
6. List five key roles of a human resource manager in budget preparation (5marks)
7. Highlight four basic accounting documents (4marks)
8. List five benefits of Human resource budgeting (5marks)
9. List four reasons why it is important to safely store documents (2marks)
10. Highlight five bases of classification of files (3marks)

#### SECTION B (60 MARKS)

11. A well planned and thoughtful budget ensures that Human Resource receives the necessary funding to support employee programmes
  - a) Explain the role of a budget in Human Resource Management (10marks)



- b) Explain five importance of Human Resource budgeting (10marks)
12. Human Resource budget is an important tool in the running of its operations
- a) Explain five things to consider when preparing a Human Resource Budget (10marks)
- b) Discuss the process of developing a human resource budget (10marks)
13. Filling procedure is an important exercise which varies from one organization to the other depending on the volume and complexity of the records
- a) Discuss the important steps in an office filling procedure (14marks)
- b) Explain three methods of storing files (6marks)
14. Assets and records should be kept secure of all times to prevent unauthorized persons from access, loss or damage
- a) Explain five measures to take to ensure record safety (10marks)
- b) Explain three types of security for paper records (6marks)
- c) Explain two types of electronic records (4marks)

