

INFLUENCE OF BUDGETARY CONTROL PRACTICES ON THE PERFORMANCE OF DEVOLVED UNITS IN KENYA: A CASE OF TAITA TAVETA COUNTY GOVERNMENT

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Abstract: A number of studies have indicated that companies', organisations', firms' or parastatals' budget is the most powerful and important tool that provides estimates about income and expense within a specified period. Therefore, for better performance in organisations or companies, there must be this powerful tool (budget) and proper practices/principles that should control this. Therefore this study was carried out with the main aim of examining the influence of budgetary control practices on the performance of devolved units in Kenya; a case of Taita Taveta county government. The study was guided by the following objectives: to examine the extent to which budgetary planning practice influences the performance of devolved units in Kenya; to examine the extent to which participative budgeting practice influences the performance of devolved units in Kenya; to examine the extent to which budgetary monitoring practice influence the performance of devolved units in Kenya; and to examine the extent to which allocation of resources practice influence the performance of devolved units in Kenya; a case of Taita Taveta county government. This study was guided by three basic theories budgetary control practices. The theory of budgeting, budgetary control model and accounting theory in budgetary control. This study employed a descriptive research design. The study shall target 70 finance and management officers working in the Taita Taveta County's relevant departments for examination and 5 budgeting experts from the public participants. The study employed two categories of sample data obtaining. Primary data was collected using a structured questionnaires consisting of both closed and open-ended questions. The completed returned questionnaires from the field were evaluated for consistency, cleaned, and then coded, entered and analyzed using the Statistical Package for Social Scientists (SPSS) Version 22.0 where the data analysis from the SPSS output was presented in tables, cross tabulation and charts. Descriptive statistics was computed whereby means, frequencies and standard deviations were obtained. The study applied a regression analysis to establish the relationship between the independent variables and the dependent variable. Results indicated that Majority of the respondents (80%) supported the idea that budgetary planning practice significantly influences the performance in the county. Respondents also agreed with the ideas that participative budgeting practice, budgetary monitoring practice, and allocation of resources practice influence county performance significantly. This is supported by the regressions analysis results which deduced that a unit change in budgetary planning practice influences performance of the devolved units by 0.255, a unit change in participative budgeting practice influences performance at the county by 0.086, a unit change in budgetary monitoring practice influences performance of the devolved units by 0.282 while a unit change of allocation of resources practice leads to 0.083 change in devolved units performance. The study recommended that before budgets are concluded for implementation, there should be effective allocation of sufficient resources that cut across the human resources (expertise), financial resources, and time as a resource.

KEY WORDS: Budgetary planning, Monitoring, Allocation of Resources, & Participative.

1. INTRODUCTION:

A number of studies have indicated that companies', organisations', firms' or parastatals' budget is the most powerful and important tool that provides estimates about income and expense within a specified period. Therefore, for better performance in organisations or companies, there must be this powerful tool (budget) and proper practices/principles that should control this. A study by Best-Practice.com has indicated that, budget control is a best practice that allows CEOs and Managers to use budgetary reports to coordinate business activities. It helps them make decisions about financial management; thus leading to general performance of organisations (Best-Practice.com). A study done by Serem (2011) that focused on, the effect of budgetary control on performance of Non-Governmental Organizations' in Kenya has shown that, the objective of budget control is to optimize financial resources for day-to-day processes. Managers have to reduce expenses and manage costs to sustain the market. Best practices in budget

control are important in order to achieve successful risk management. Therefore in defining objectives of budget control in an organization this is recommended for better financial performance.

2. RESEARCH OBJECTIVES:

General Objective

The general objective of this study was to examine the influence of budgetary control practices on the performance of devolved units in Kenya; a case of Taita Taveta county government.

Specific Objectives

- i. To examine the extent to which budgetary planning practice influences the performance of devolved units in Kenya; a case of Taita Taveta county government.
- ii. To examine the extent to which participative budgeting practice influences the performance of devolved units in Kenya; a case of Taita Taveta county government.
- iii. To examine the extent to which budgetary monitoring practice influence the performance of devolved units in Kenya; a case of Taita Taveta county government.
- iv. To examine the extent to which allocation of resources practice influence the performance of devolved units in Kenya; a case of Taita Taveta county government.

Research Questions

- i. What is the extent to which budgetary planning practice influences the performance of devolved units in Kenya?
- ii. What is the extent to which participative budgeting practice influences the performance of devolved units in Kenya?
- iii. What is the extent to which budgetary monitoring practice influence the performance of devolved units in Kenya?
- iv. What is the extent to which allocation of resources practice influence the performance of devolved units in Kenya?

3. LITERATURE REVIEW:

Theoretical Framework

The Theory of Budgeting

Budget theory is the academic study of political and social motivations behind government and civil society budgeting. Classic theorists in Public Budgeting include Henry Adams, William F. Willoughby, Aaron Wildavsky. Budget theory was a central topic during the Progressive Era and was much discussed in municipal bureaus and other academic and quasi-academic facilities of that time such as the nascent Brookings Institution (Wikipedia.com).

Budgets project future financial performance which enables evaluating the financial viability of a chosen strategy. In most organizations this process is formalized by preparing annual budgets and monitoring performance against budgets, while in the government cases like the county governments it is done during the budget reading that is done annually. Budgets are therefore merely a collection of plans and forecasts (Silva and Jayamaha, 2012).

Budgetary Control Model

According to Willsmore (2013) budgeting system is a tool used by the firm, organizations or governments as a framework for their spending and revenue allocation. To ensure the firm's, organization's or the public's resources are not wasted, the organization must be able to come out with an effective budgeting system. This is important as it ensures that the outputs produced and services delivered achieve the objectives. According to this theory, a good budgeting system must be able to address the efficiency and effectiveness of the organization's expenditure. A good budget is determined by the level of income of the organization (Robinson, 2009).

Accounting Theory in Budgetary Control

The main purpose in developing a theory of accounting is to establish standard for judging the acceptability of accounting methods (Henry, 1985). Horvath (2009) argues that the accounting methods that fail to meet the standard should be rejected. Accounting theory helps in explaining and guiding management actions in identifying and locating information necessary to be used in budget preparation (Henry, 1985). Studies across Europe and other parts of the world in relation to financial management and accounting have continued to show that money measurement concept in accounting has contributed to a greater extent in providing yardstick for quantifying, conversion and translating various inputs in relation to materials, and machines required in the preparation of budget (Horvath and Seiter, 2009)..

4. REVIEW OF LITERATURE VARIABLES:

Budgetary Planning Practice

A number of studies across the globe and in the country in generally have shown a very strong relationship between planning in budgeting and the ability of the budgets to meet their intended targets. Dunk (2009) did a study on the Budget Emphasis, Budgetary Participation and Managerial Performance of Parastatals in the UK. In this study that involved 192 respondents, 10 of whom were senior financial managers, he found out that in order for any parastatal just like any other organisation to carry out budgetary control, it is necessary for it to formulate a fully coordinated detailed plan in both financial and quantitative terms for a forthcoming period. The duration of the period is usually one year for most government funded development projects.

Badu (2011) did an investigation of budgeting and budgetary control at Ernest Chemist Laurea recommends that, there should be comprehensive planning in the enterprise. All the operations in the organization should be planned in clear terms. The administration of the budgets should also be properly planned in the organization. It must be pre-determined who is to be held responsible for the implementation of budget in the organization. Owusu (2015) did a study and found out that organizations that are small in size, the process of planning the budget may be somewhat more informal.

Participative Budgeting Practice

The purpose of budgetary control is to achieve coordination of various functions of the business in the organization. Therefore, it is essential that participation up to the lowest level in the enterprise be ensured to make the people committed to the budgets. Everybody in the organization should understand his role in achieving the budgeted targets (Diksha, 2015).

Chand (2015) did a study on budgetary control: 13 essentials of effective budgetary control- explained. In this study, Chand has shown that there is a very big need for participation of both staff and other stakeholders in budgeting as one measure of budgetary control practice. According to his arguments all individuals responsible for achieving results should be consulted in the formulation of budgets.

No system of budgetary control can succeed without the mutual understanding of superiors and subordinates. The organization should communicate the outcome of budget decisions to all the relevant staff.

Budgetary Monitoring and Control Practice

In his study, Lyne (2012) found out that there exist three types of control practices in budgetary management and control across the globe. These are expenditure control, accountability for the purposes of efficiency and management, and evaluation for the purposes of monitoring, evaluating and planning the future service requirements control difficulties. Budgetary control ensures people are deterred from misappropriating the resources of an organization. The management function, control, rides on the premise that expenditure must agree with appropriation. Nickson & Mears (2014) did a study on the budgetary control and performance of public sector in the UK and noted that budgetary control is an important instrument of managerial control in any enterprise. Budgetary control helps in comparing the performance of various individuals and departments with the predetermined standards laid down in various budgets.

Since separate budgets are prepared for each department becomes easier to determine the weak points and the sources of waste of time, money and resources. They conclude that control involves continuous monitoring, examination, evaluation and adjustments that have a common purpose of having improved performance.

Rational Allocation of Resources Practice

Billie (2017) in his study on the uses of budgetary control starts by defining budgetary control and the importance of resources allocation in the budgetary control process. According to him, a budget is a statement of financial resources that have been allocated for the conduct of particular activities for a three-, six- or 12-month time frame. Comparing budgets with actual operational results is referred to as budgetary control. Such budgetary control helps planning, coordination between departments, decision-making, monitoring of operating results and motivation of personnel to achieve business objectives. The principle is the same for small businesses as well as large. He has indicated that for a budget to be better suited for its functions it needs three main resources that aren't limited to: time resource for budget planning and evaluation; financial resources required for the process; and human resource (expertise for financial control and budgeting).

Andrew et al (2014) did a study on resource allocation and budgetary mechanisms for decentralized health systems: experiences from Balochistan, Pakistan. According to them, resource allocation is very vital in budgetary control. They argue that, a budget supports the efficient allocation of scarce resources in that a budget controls the volume of goods and services that will be produced. The budget also is used to plan the cost of the output produced. Therefore, the process needs many resources that have to be availed at the initial points or reviewed within the process of budgeting.

5. RESEARCH METHODOLOGY:

Research Design

This study employed a descriptive research design. The descriptive study design was chosen as it was advantageous in demonstrating general conditions as presented by respondents. This type of descriptive research design was further favoured for this study since it normally determines and reports the way things are and in their ordinary setting without manipulating anything.

Target Population

Population is defined as the total of individuals, elements, households or groups that are to be studied by the researcher (Abdullahi & Muhamed 2015). The study targeted 75 finance and management officers working in the Taita Taveta County’s relevant departments for examination. The report in the county offices in 2016 shows that there were 70 officers who were actively involved in the budgeting process and 5 other experts selected during the open forums for county budgeting. This added up to a total population of 75 respondents as shown in the table below:

Table 3.1 Target Population

Respondents	Total	Percentage
County government employees	70	93.3%
Public participants	5	6.7%
Total	75	100%

Sample Size

The study employed employ two categories of sample data obtaining. First, the Yamane formula was used to calculate the sample population from the employees of the county government (70) while a population census was carried on the 5 county expertise during the study. For this study, the sample was given by the Yamane formula of 1976 as shown below:

$$n = \frac{N}{1 + N(e)^2}$$

n = Desired sample size when population is less than 10,000.

e= sampling error

N = Population size

At 95% confidence level, the sampling error is 0.05. Therefore the desired sample was:

$$N = \frac{70}{1 + 70(0.05)^2} = 60$$

Simple random sampling was used to sample 60 respondents from the county employees and the five committee chairs picked through the census shall be brought on board. This means that our sample population was 65 respondents.

Data Analysis, Processing and Presentation

The completed returned questionnaires from the field were evaluated for consistency, cleaned, and then coded, entered and analyzed using the Statistical Package for Social Scientists (SPSS) Version 24.0 where the data analysis from the SPSS output was presented in tables, cross tabulation and charts. Descriptive statistics was computed whereby means, frequencies and standard deviations were obtained. The study applied a regression analysis to establish the relationship between the independent variables and the dependent variable.

6. RESEARCH FINDINGS AND DISCUSSIONS:

BUDGETARY PLANNING PRACTICE

Extent of Budgetary Planning Influence on County Performance

On a rating scale, respondents were asked to indicate the degree to which they agreed or disagreed with the following indicators of budgetary planning practices and how they influence the performance in counties. A scale of 1-5 was used; where 1= strongly disagree, 2= Disagree, 3= fairly agree, 4=strongly agree, 5= Agree and the results below were arrived at:

Table 3.2 Budgetary Planning Practice

	N	Mean	Std. Dev
• Timely budget plans by the financial management bodies influence the county performance	60	4.12	.640
• Initial annual work plans in the county influence county performance	60	4.27	.607
• Budget plans coordination by the relevant bodies influence performance in the county	60	4.33	.601
• Continuous budget plans review influences the performance in the county government.	60	4.03	1.221

• Timely budget plans influence performance significantly in the county	60	3.52	1.066
Valid N (listwise)	60		

Majority of the respondents supported the idea that budget plans coordination by the relevant bodies influence performance in the county as indicated by a mean score of 4.33 and standard deviation of 0.601. This was followed with the idea that Initial annual work plans in the county influence county performance which was supported by majority of the respondents as indicated by a mean score of 4.27 and standard deviation of .607. Also, majority of the respondents as indicated by a mean of 4.12 and std deviation of .640 agreed with the idea that timely budget plans by the financial management bodies influence the county performance. Besides this, majority of the respondents as represented by a mean of 4.03 and std deviation of 1.221 supported the idea that continuous budget plans review influences the performance in the county government. Finally, majority of the respondents supported the idea that timely budget plans influence performance significantly in the county as represented by a mean of 3.52 and std deviation of 1.066.

Indicators that were scored against budgetary planning and performance included: the time frames from budgets plans and projected future profits versus the current incomes; the amount of money planned for and the available money versus what is expected to be spent in the long run; the budget plan estimates versus the deficits both in the present and the future etc.

Participative Budgeting Practice

Respondents were asked to indicate the degree to which they agreed or disagreed with the following statements in relation to participative budgeting practice and the performance in the county. A scale of 1-5 was used where: 1= strongly disagree, 2=disagree, 3= fairly agree, 4= agree, 5= strongly agree and the results as shown on table 4.8 below were arrived at:

Table 3.3 Extent of Influence of Participative Budgeting Practice on County Performance

	N	Mean	Std. Dev.
• Employees participation in the budgeting process influences performance in the county	60	3.55	1.141
• National government representation in the budgeting process and budgetary allocations influences performance in the county	60	3.98	1.127
• County stakeholders' involvement influences performance in this county significantly.	60	3.73	1.260
• Development partners participation in budgeting process influences performance in the county significantly	60	3.90	1.189
Valid N (listwise)	60		

Majority of the respondents as represented by a mean of 3.98 and std deviation of 1.127 supported the idea that national government representation in the budgeting process and budgetary allocations influences performance in the county. This was followed by the idea that development partners' participation in budgeting process influences performance in the county significantly as represented by a mean score of 3.90 and std deviation of 1.189. Also, majority of the respondents agreed with the idea that county stakeholders' involvement influences performance in this county significantly as represented by a mean of 3.73 and a std deviation of 1.260. Finally, majority of the respondents supported the idea that employees' participation in the budgeting process influences performance in the county as represented by a mean of 3.55 and a std deviation of 1.141.

Similarly, Chand (2015) has shown that there is a very big need for participation of both staff and other stakeholders in budgeting as one measure of budgetary control practice. According to his arguments all individuals responsible for achieving results should be consulted in the formulation of budgets

Budget Monitoring Practice

Respondents were asked to indicate the degree to which they agreed or disagreed with the following statements in relation to budget monitoring practice and county performance. A scale of 1-5 was used where: 1= strongly disagree, 2=disagree, 3= fairly agree, 4= agree, 5= strongly agree and the results as shown on table 4.9 below were arrived at:

Table 3.4 Influence of Budget Monitoring Practice on County Performance

	N	Mean	Std. Dev
• Budget expenditure analysis by the various financial management bodies during budgeting influences performance in this county significantly	60	3.87	1.228
• Formative budget monitoring and evaluation influences county performance significantly	60	3.48	1.097

• Continuous budget monitoring and evaluation influences performance in the county significantly	60	3.73	1.177
• Summative budget M&E influences performance in the county significantly	60	3.75	1.244
• Flexibility in budget monitoring influences county performance significantly	60	4.07	1.071
Valid N (listwise)	60		

Majority of the respondents as represented by a mean of 4.07 std deviation 1.071 agreed with the idea that flexibility in budget monitoring influences county performance significantly. This was followed by the idea that budget expenditure analysis by the various financial management bodies during budgeting influences performance in the county significantly as represented by a mean of 3.87 and std deviation of 1.228. Also, majority of the respondents agreed with the idea that: Formative budget monitoring and evaluation (3.48); Continuous budget monitoring and evaluation (3.73); and Summative budget M&E (3.75) influence performance in the county significantly.

This is also supported by Serem (2011) who talked of organizations’ flexibility in budgetary monitoring and control. He found out that budgets should not be rigid, but flexible enough to allow altering or remodelling in the light of any change in circumstances in the organization for ease change after monitoring and evaluation hence control.

Rational Allocation of Resources Practice

Respondents were asked to indicate the degree to which they agreed or disagreed with the following statements in relation to rational allocation of resources practice and county performance. A scale of 1-5 was used where: 1= strongly disagree, 2=disagree, 3= fairly agree, 4= agree, 5= strongly agree and the results as shown on table 4.10 below were arrived at:

Table 3.5 Extent of Rational Allocation of Resources’ Practice Influence on County Performance

	N	Mean	Std. Dev.
• Human resources allocation influences the performance in the county	60	3.90	1.069
• Financial resources for budgeting allocation influences county performance	60	3.48	1.242
• Allocation of time resource for budgeting and errors elimination influences county performance	60	3.77	1.267
• Hiring of expertise to counter check the budgeting process influences performance in the county	60	3.67	1.084
Valid N (listwise)	60		

Majority of the respondents supported the idea that: Human resources allocation (3.90); Financial resources for budgeting allocation (3.48); Allocation of time resource for budgeting and errors elimination (3.77); and Hiring of expertise to counter check the budgeting process (3.67) influence county performance significantly. In agreement to these findings are Andrew et al (2014) who did a study on resource allocation and budgetary mechanisms for decentralized health systems and indicated that resource allocation is very vital in budgetary control. They argue that, a budget supports the efficient allocation of scarce resources in that a budget controls the volume of goods and services that will be produced. The budget also is used to plan the cost of the output produced.

Therefore, the process needs many resources that have to be availed at the initial points or reviewed within the process of budgeting. Similarly, Ruth (2016) has shown that for counties to perform better, there is need to adhere to budgetary control procedures and rules. In this study where 70 respondents were reached, over 80% of them argued that allocation of resources and distributing these resources help in the budgeting process. Resources mentioned were county assets, financial resources, human resources, time and county infrastructure.

Regression Analysis

A regression analysis was done to establish the relation between the dependent variable (Performance of Devolved units) and the independent variables (Budgetary Planning Practice, Participative Budgeting Practice, Budgetary Monitoring Practice, and Allocation of Resources Practice)

Table 3.6 Regression Analysis

	Performance of Devolved units in Kenya	Budgetary Planning Practice	Participative Budgeting Practice	Budgetary Monitoring Practice	Allocation of Resources Practice
Performance of Devolved units in Kenya	1.000	-.255	.086	.282	-.083

Pearson Correlation	Budgetary Planning Practice	-.255	1.000	.184	-.089	.054
	Participative Budgeting Practice	.086	.184	1.000	.159	.138
	Budgetary Monitoring Practice	.282	-.089	.159	1.000	.349
	Allocation of Resources Practice	-.083	.054	.138	.349	1.000
Sig. (1-tailed)	Performance of Devolved units in Kenya	.	.024	.256	.014	.264
	Budgetary Planning Practice	.024	.	.079	.248	.341
	Participative Budgeting Practice	.256	.079	.	.113	.147
	Budgetary Monitoring Practice	.014	.248	.113	.	.003
	Allocation of Resources Practice	.264	.341	.147	.003	.

$$Y=1.000+0.255X_1+0.086X_2+0.282X_3+0.083X_4+\epsilon$$

Where: Y= Performance of devolved units, X₁, X₂, X₃, X₄=budgetary planning practice, participative budgeting practice, budgetary monitoring practice, and allocation of resources practice respectively.

From the above regression results, it can be deduced that a unit change in budgetary planning practice influences performance of the devolved units by 0.255, a unit change in participative budgeting practice influences performance at the county by 0.086, a unit change in budgetary monitoring practice influences performance of the devolved units by 0.282 while a unit change of allocation of resources practice leads to 0.083 change in devolved units performance.

This is confirmed in the 1-tailed test at 95% significance level where: budgetary planning practice influences devolved units performance by 2.4 percent, participative budgeting practice influences by 25.6 percent, budgetary monitoring practice influences by 1.4 percent, and allocation of resources practice influences by 26.4 percent respectively.

Summary of Findings

In relation to the first objective that sought to examine the extent to which budgetary planning practice influences the performance of devolved units in Kenya, majority of the respondents (80%) supported the idea that budgetary planning practice significantly influences the performance in the county. On a rating scale, majority of the respondents supported the idea that: budget plans coordination by the relevant bodies influence performance in the county as indicated by a mean score of 4.33; Initial annual work plans in the county influence county performance (4.27); timely budget plans by the financial management bodies influence the county performance and many more. Asserting to these findings are Abdullahi et al (2015) who did a study on the role of budget and budgetary control on organizational performance and noted that budget planning plays a central role in the performance at the guest houses in Nigeria.

From the regression analysis results, it was deduced that a unit change in budgetary planning practice influences performance of the devolved units by 0.255, a unit change in participative budgeting practice influences performance at the county by 0.086, a unit change in budgetary monitoring practice influences performance of the devolved units by 0.282 while a unit change of allocation of resources practice leads to 0.083 change in devolved units performance. Conclusively, all the independent variables significantly influence the performance of devolved units in Kenya.

7. CONCLUSION:

Based on the findings from the field and the literature reviewed, the researcher concluded that: budgetary planning practice, participative budgeting practice, budgetary monitoring practice, and allocation of resources practice significantly influence performance at the county government of Taita Taveta. This can equally be applied in other counties across the country since they have similar characteristics. Also, the researcher concludes that allocation of resources practice has the highest influence on county performance, followed by participative budgeting practice, budgetary planning practice and finally budgetary monitoring practice.

From the above mentioned findings and conclusions, this study recommends that before budgets are concluded for implementation, there should be effective allocation of sufficient resources that cut across the human resources (expertise), financial resources, and time as a resource. Besides, the available county employees who are in charge of

budgeting and budgetary allocations should be subjected to continuous training through various in-service courses and various inductions on new trends facing the budgeting process.

Further, it is very vital that budgetary planning should be given priority and should be tied to continuous monitoring and evaluation. This should be done throughout the county budgeting cycle and implementation. In fact, planning and monitoring and evaluation must be reviewed at each and every step of budgeting for maximized better results.

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