

**BUDGETING AND BUDGETARY CONTROL IN NON GOVERNMENTAL
ORGANISATIONS: A CASE OF INFECTIOUS DISEASES RESEARCH
COLLABORATION (IDRC)**

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ABSTRACT

The study sought to establish the budgeting process, challenge and benefits of budgetary and budgetary controls at Infectious Diseases Research Collaboration (IDRC). The study based on the foundation that budgetary and budgetary control play significant role in the resource management of an organisation to achieve the set target. However, this requires empirical assessment to the budgeting process in the organisation efficiency. The study was guided by the objectives, which include budget preparation process in NGOS, determining the benefits of budgets and budgetary controls and establishing the challenges associated with budgeting and budgetary controls. The study used a cross sectional survey research design with a quantitative approach. Primary data was collected using close ended questionnaire and data was analyzed using SPSS version 23.

Results on attributes of budgeting process indicate that IDRC has budgetary system and department responsible for budget preparation, regular budget review and approval; projects demand based budget preparation, availability of budget committee and approval of the budget by the donors. The dominant benefits of budgeting and budgetary controls were integration of budget planning and implementations with control and monitoring, effective control of procurement cost, budget variance analysis, linking the project activities to the set objectives to improve organisation efficiency. However, unexpected changes in project demands, time consuming process and unfavorable Donor influence were the challenges of budgeting and budgetary control.

The study recommends that managers in the organisation should strengthen the budgeting process and budgetary controls through engaging concerned stakeholders in advance to improve the implementation process to achieve set targets and support the organisation efficiency.

Furthermore, managers should review the budgets at each stage of project completion to avoid cost overrun and improve on performance.