

**FACTORS AFFECTING BUDGET IMPLEMENTATION IN COUNTY  
GOVERNMENTS. (A CASE STUDY OF MURANG'A COUNTY GOVERNMENT.)**

**BY**

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## **ABSTRACT.**

The study investigated factors affecting budget implementation in county governments. A case study of Murang'a County Government. Incidences of non- implementation of activities as programmed is a common phenomenon in County governments. The study sought to unearth the questions- "is it as a result of inadequate training of staff? Is it lack of proper planning? Is it lack of proper control measurers? or misallocations? While budgeting and budgetary control is one of essential functions of every organisation, implementers are not taking advantage of the budgetary process to success of the organisations. The findings show that budgeting is considered a useful tool for planning, control, decision making, coordinating and communicating and that it adds value to organisations. In the same vein, the findings reveal that implementers still appreciate budgets and they are not dissatisfied with it. The study concludes that most County governments operate budgets annually thereby confirming its widespread use. It also concluded that budget is a valuable tool of planning, control, decision making and value creation. It is recommended that efforts through research should be directed towards improving the budget system rather than calling for its total abandonment.