THE EFFECT OF BUDGETARY CONTROL AND ITS EFFECTIVENESS OF NON GOVERNMENT ORGANIZATION IN RWANDA. A CASE STUDY OF IMBARAGA FAMORS ORGANISATION IN NORTHERN PROVINCE (2014-2019)

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THE EFFECT OF BUDGETARY CONTROL AND ITS EFFECTIVENESS OF NON GOVERNMENT ORGANIZATION IN RWANDA. A CASE STUDY OF IMBARAGA FAMORS ORGANISATION IN NORTHERN PROVINCE (2014-2019)

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ABSTRACT

The aim of this study was to evaluate the general objective of this study will be to analyze the effect of budgetary control on effectiveness of Non-Governmental Organizations in Rwanda. Under four objectives: To show whether there is an effect of proper planning of budget on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province. To find out whether there is an effect of monitoring and control of budget process on effectiveness of IMBARAGA FAMORS ORGANISATION in Northern Province. To determine whether there is an effect of budget evaluation on effectiveness of IMBARAGA FAMORS ORGANISATION in Northern Province. To investigate the moderating effect of adequate availability of financial resources on the effectiveness of IMBARAGA FAMORS ORGANISATION in Northern Province. A descriptive research design was adopted in this study; population of this study was 62 employees of IMBARAGA FAMORS ORGANISATION in Northern Province. In this study a sample of 45 employees of IMBARAGA FAMORS ORGANISATION in Northern Province was selected. In this study purposive sampling technique was used. The results of the findings indicated that the coefficient of correlation (R) is 0.874 indicating that there was a strong positive relationship between Budget evaluations on effectiveness of IMBARAGA FORMER ORGANIATION in Northern Province. The study concluded that there was a positive relationship between effect budgetary control and its effectiveness of non-government organization in Rwanda. Based on the above findings and conclusion, the following recommendations were given to not only the IMBARAGA FORMER ORGANIATION Northern province but also to the future researchers. IMBARAGA FORMER ORGANIATION in Northern Province should ensure that they have effective at; proper planning, Monitoring and control of budget process, Budget evaluation and adequate availability of financial resources and Effectiveness of non-government organization indicators that were studied are Organizational performance and Organizational Sustainability of IMBARAGA FORMER ORGANIATION in Northern Province.

Key words: *Budgetary control, Effectiveness of non-government organization*

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INTRODUCTION

In the business world today, organizations have developed a variety of processes and techniques designed to contribute to the planning and control functions. One of the most important and widely used of these processes is budgeting. Budgeting involves the establishment of predetermined goals, the reporting of actual performance results and evaluation of performance in terms of the predetermined goals. Budgetary control systems are universal and have been considered an essential tool for financial planning. The purpose of budgetary control is to provide a forecast of revenues and expenditures this is achieved through constructing a model of how our business might perform financially speaking if certain strategies, events and plans are carried out (Churchill, 2001). Most organizations have adopted broad budgetary control that ensures that the entire budget system is a control system, which it is the formation of a prior, during and after the whole process of control system through the budget preparation, budget evaluation, reward and punishment by monitoring of budget execution. With a narrow budgetary control, an organization can prepare a good budget as a basis for performance management and standards on a regular basis in order to compare actual performance with the budget to analyze differences in the results and take corrective measures, which mainly involves the process of budget implementation, evaluation and control (Hokal& Shaw, 2002).

In Africa, the institutions need well-planned budgets to help the decision making process and to help achieve their goals. According to Kirira (2002) the organization's budgetary process is a deliberate and systematic attempt to allocate public resources to various departments in order to finance activities and programs within their specific mandates. Managers and stakeholders must poise to compete favorably under these rapidly changing conditions. In order to survive under these environmental complexities and vagueness, managers and stakeholders of the hospitality industry need a sharp tools, proven management techniques to forecast the major changes which are likely to affect the business while they choose future directions and dimensions of resources needed to attain selected goals. Budgetary control as a proven management tool (Chandler, 1990) helps organization management, enhances improved performance of any economy in a different ways. Its primary function is to serve as a guide in financial planning operation; it also establishes limits for departmental excesses. It helps administrative officials to make careful analysis of all existing operations, thereby justifying, expanding, eliminating or restricting present practice (Musselman& Hughes, 1981).

In East Africa, the budgetary control falls in a sub-discipline of management accounting, and may be viewed as a managerial tool that consists of maintaining financial plan and control devices with evaluation tools that help decision makers to achieve the preset organization's goals. Simply, the budgetary control covers the technique and mechanisms by which the financial resources are allocated for different purposes and serve as cornerstone of decision making process. Generally, in public institutions budgeting occurs in situations where demand exceeds the funds available, and therefore a process for prioritizing and trade-offs needs to exist in order to allocate funds effectively. It is also possible to use budgets to set goals, allocate appropriate resources, and monitor performance. Additionally, a budget can be used as a tool to improve the quality of decisions made and efficiency if it demonstrates strong links between lowered costs and achieving objectives (Brick, 2017).To achieve effectiveness in budget preparation the management team of the firm should ensure the budgets for the allocated projects are implemented with the stipulated time and costs to enhance efficiency (NGO, 2013). Budgeting is a vital management function which as plan of action, link between financial resources and human behavior to accomplish policy objectives, and mechanical for making choice among alternative expenditures. An important aspect of budgeting which orders to the act of its preparation is that it looks at situation in advance, thinks about .the impact and implications of things in advance and attempts to take care of situations in advance. Budgeting control is the analysis of what the organization did and did not do correctly, any variations from, these plans (Laurit, 2003).

In the many institutions of Rwanda, the decision making process is the most important advantage from budgetary control that enables management to conduct business in the most efficient manner because it is prepared to get the effective utilization of resources and the realization of objectives as efficient as possible. As the decision making is the process of making choices by identifying a decision, gathering information, and assessing alternative resolutions as the budgetary control also ensures that corporate cash outflows (payments) and inflows (receipts) remain at adequate levels (Darling, 2015). Most organizations use budget control as the primary means of corporate internal controls, it provides a comprehensive management platform for efficient and effective allocation of resources. Budgetary controls enable the management team to make plans for the future through implementing those plans and monitoring activities to see whether they conform to the plan, effective implementation of budgetary control is an important guarantee for the effective implementation of budget in the organization (Carr, 2000).

Objectives of the Study

The general objective of this study was to analyze the effect of budgetary control on effectiveness of Non-Governmental Organizations in Rwanda.

Particularly, this study was attained the following objectives:

- To show whether there is an effect of proper planning of budget on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province.
- To find out whether there is an effect of monitoring and control of budget process on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province.
- To determine whether there is an effect of budget evaluation on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province.
- To investigate the moderating effect of adequate availability of financial resources on the effect of budgetary control on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province.

Problem Statement

Many organizations believe that budget control is essential for corporate internal controls as such; it ensures careful utilization and proper distribution of available resources to the organization. Budgetary control guides the management of the firm to achieve goals and objectives by ensuring that, the plan is implemented to its fullness (Carr, 2000).Budgetary control is used by most organizations as a tool for proper management of resources in the organization and its activities. A firm with well formulated budgetary controls easily assigns its managers the responsibility for the use of designated financial resources to achieve their assigned operational objectives. Budget controls provides comparisons of actual results against budget plan. Departures from budget can then be investigated and the reasons for the differences can be divided into controllable and non-controllable factors, this is essential is reducing inefficiencies and poor budget practices leading to efficient allocation of scarce resources (Joshi & Abdulla, 1996).

In some NGO's do wrong decision making by setting over budget certainly and consequently leads to the funds misallocation. The financial planning requires more attention budget planning and accountability in budgetary control as crucial cornerstones of productive decision making of any organization (Stein, 2012). Other organizations fail to make sustainable and strategic decisions owing to lack of discretion of how available funds can be budgeted according to the priorities and limited knowledge of budgetary control techniques (Pettijohn, 2015). A

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number of institutions fail to prepare budget by pessimistically thinking that budgeting is a time consuming process and budgetary control prevents them from freedom in resources allocation, as result they fall in decisions (Weber, 2012). The budgetary control and its effect in NGO's is still a problem that worried many investigators and more particularly there is no specific studies run to analyze the effect of budgetary control on effectiveness of NGO's in Rwanda. This is the motivation of leading this study to the budgetary control and its effectiveness of non-government organizations in IMBARAGA FAMORS ORGANISATION Northern Province.

LITERATURE REVEIEW

Theoretical framework

The theory of budgeting

Hirst (1987) explains that an effective budgetary control solves an organization's need to plan and consider how to confront future potential risks and opportunities by establishing an efficient system of control. Shields and Young (1993) define the theory of budgeting as a detector of variances between organizational objectives and performance. Budgets are considered to be the core element of an efficient control process and consequently vital part to the umbrella concept of an effective budgetary control. Budgets project future financial performance which enables evaluating the financial viability of a chosen strategy. In most organization this process is formalized by preparing annual budgets and monitoring performance against budgets. Budgets are therefore merely a collection of plans and forecasts (Silva and Jayamaha, 2012).

Accounting theory

Kaplan and Norton (1996) assert that the accounting theory is aimed towards provision of a coherent set of logical principles that form the general frame of reference for the evaluation and development of sound accounting practices and policy development. Otley and Pollanen (2000) exemplifies that the purpose in developing a theory of accounting is to establish Standard for judging the acceptability of accounting methods. Procedures that meet the Standard should be employed in practice of accounting. Theory has assisted in making predictions of the likely outcome of budget action in a given set of circumstance and effect of any change in circumstances. Accounting theory has developed models in which Standard can be set. Management accounting theory also provides several yardsticks to be used for control. That is variance analysis. Since budget is an instrument of plan. It provides a framework of given feed back to the management on the implementation of budget. When implementing the accounting theory historical data is instrumental since this data serve as an input for making forecast. The cost accounting theory developed by Wedgwood in the early 20th century which stresses on cost identification, allocation and revenue maximization has provide a basic insight and blue print in budget and control in organization. According to Hopwood (1976), the matching concept in accounting also plays a role as reference issue in budget analysis.

Budgetary control theory

According to this theory, a good budgetary control 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& Last, 2009). Sawhill and Williamson (2001) argue that budgets can be used an indicator of the performance of the ruling government. It is a statement of whether they are competent in administering the organization and the national resources. It is therefore essential for the organization to understand its budgeting system and give priority to urgent matters that require attention to its control tools. In order to find out the relationship between the budgeting system and the organizational performance, it is important for the firm to determine the patterns of the expenditure of the organization and its performance (Phyrr, 1970).

In reference to Robinson and Last (2009), budgeting system is a tool used by the firm as a framework for their spending and revenue allocation. To ensure the firm's resources are not wasted, the organization must be able to come out with an effective budgeting system. This is important as it ensure 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, 2007).

The organization has to put proper controls that ensure that the budget is properly maintained and allocated. A firm that is able to run its operations efficiently is able to allocate more revenues for the organization. This is achieved through cutting costs in order to increase the quality of goods and services offered by the firm. However, if an organization has lesser income they might have to find a way to fund their estimated budget by borrowing and tax restructuring (Robinson and Last, 2009). That is why the budget is mostly regarded as the control of expenditure. As the total amount of the annual expenditure; the organization must not exceed the allocation of budget.

Theories related to budgetary control

According to Henri (1949) formulated one of the first definitions of control as it pertains in management: control of undertaking consists of seeing that everything is being carried out in accordance with the plan which has been adopted. Control is checking current performance against pre-determined standards contained in the plans, with a view to ensure adequate progress and satisfactory performance (ELF Brech, 1996). Budgetary control is a tool implored by management to keep track of actual performance to ensure budgeted standards are met (Kpedor, 2012). It entails a repetitive circle of planning and control which is usually followed by appropriate information about actual result to the management for comparing them against the budgeted and initiating a control action if necessary (Defranco, 1997). Absence of effective budgetary control breeds disregard for laid down procedures, loss of focus and shoddy coordination of activities and these are capable of crippling an organization.

Bruns and Waterhouse (1975) also define budget as financial plans that provide the basis for directing and evaluating the performance of individuals or segments of organizations. Merchant (1981) defines budgeting system as a combination of information flows and administrative processes and procedures that are usually integral part of the short-range planning and control system of an organization. Drury (2006) defines budget as a plan expressed in quantitative, usually monetary term covering a specific period of time usually one year in other words a budget is a systematic plan for the utilization of manpower and materials resources. In a business organization a budget represents an estimate of future costs and revenues. Lucey (1996) defines budget as a plan expressed in money terms. It is prepared and approved prior to the budget and may show income, expenditure and the capital to be employed. It may be drawn up showing incremental effects of former budgeted or actual figure, or be compiled by zero -based budgeting. Blocher*et al* (2005), argue that budgets help to allocate resources, coordinate operations and provide a means for performance measurement.

According to Lucey (2015), budgeting is a quantitative statement, over a certain period of time, which may encompass planned income, expenses, assets, liabilities and cash flows. Budgetary control is a system of management control in which the actual income and spending are compared with planned income and spending, so that the firm can make decisions if plans are being followed and if those plans need to be changed in order to make a profit. Budgetary control is the one of best technique of controlling, management and finance in which every department's budget is made with estimated data. Then, the management conducts a comparative study of the estimated data with original data and fix the responsibility of employee if variance will not be favorable. Organizations can use budgetary control in forecasting techniques in order to make plan and budget for the future (Epstein &McFarlan, 2011). The management of the organizations implements budgetary control to prevent losses resulting from theft, fraud and technological malfunction. These instructions also help management to ensure that expenses remain within budgetary limits. The importance of budgetary control is that it can be implemented by three departments in an organization to enhance effectiveness. These departments are accounting department, statistical department and management department. Accounting department provides old data. Statistical department provides the tools and techniques of forecasting like probability, time series other sampling methods. Management department uses both department services to estimate the expenditures and revenue of business under the normal conditions of business (Suberu, 2010).

From the definition of budgets we distinguish three key components. First, we recognize the planning aspect of budget. The plan is regarded as the statement of intent or goal of the organization. The second aspect is the measurability. This makes it possible to measure the plan. The third component is time. It gives the possibility to say if the plan is achieved in summary, a budget is a statement setting out the monetary, numerical or non-quantitative aspects of an organization's plans for the coming week, month or year. Budgetary control is the analysis of what happened when those plans came to be put into practice, and what the organization did or did not do to correct for any variations from these plans. There are several factors to effective budget implementation of budgets among organizations. These included proper planning, monitoring and control of the budget process, budget evaluation (Srinivasan, 2005);

Proper planning

In preparation of a budget plan involves answering a number of questions that can only be answered by program staff and finance staff working together: They start with plans and goals, not numbers: What objectives are we trying to achieve? What activities will be involved in achieving these objectives? What resources will we need to carry out these activities? What will these resources cost? Where will the funds come from? What will the source be? Is the result realistic? The budgetary period duration is usually one year. The plan should to be in line with the long term development strategy of the firm, although in the shorter term of a budget year, conditions may prevail which could filter this aim. It is important that feedback is made available to the managers responsible for budget operations through monthly budget reports. These reports have comparisons between the budget and the actual position and they draw differences which are known technically as variances. The management team ought to define these patterns of expenditure and revenue over the life of the project or the activity that the firm is undertaking (Dunk *et al.*, 2001). In order to carry out budgetary control, it is necessary 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. The plan needs to be in line with the long term development strategy of the organization, although in the shorter term of a budget year, conditions may prevail which could dilute this aim. For example a depressed economy could lead to a temporary departure from the long term plans.

Therefore, before formulating the budgets, the policy to be pursued during the forthcoming trading period needs to be established (Dunk *et al.*, 2001). Once budgets are operating throughout an organization, it is important that feedback is made available to the managers responsible for its operation. This is often done by means of monthly budget reports. These reports contain comparisons between the budget and the actual position and throw up differences which are known technically as variances. The budget plans must be properly co-ordinated in order to eliminate bottlenecks. Individual budgets should be co-ordinated with one another to ensure that the implementation process is conducted effectively in order to save time and costs (Horngren*et al*., 2005).

To facilitate proper planning, the management team should define the patterns of expenditure and revenue over the life of the project or the activity that the organization is undertaking. A predetermined budget of possible costs that was incurred carrying out the activities planned in a project should be made. Realistic planning of finances is key to the implementation of a project or programme (Joshi &Abdulla, 1996).

Monitoring and control of budget process

Once the budget has been agreed and the activity implemented, the process is completed by comparing the plan (budget) with the eventual outcome ('actual'), to see if there is anything we have learnt or could do differently next time. Therefore, once the budgets have been implemented they need to be monitored and controlled to ensure effectiveness in aligning budgets over a given period of time (Horngren*et al*., 2005). An open and professional approach to budget planning boost investors, development financial partners and national or international donors to make financial resources available, this is achieved through ensuring that the estimated budget does not deviate from the actual outcome in order to make necessary adjustment from any variance noted.

Monitoring and control of budget process is a determinant of effectiveness, once the budgets have been implemented they need to be monitored and controlled to ensure effectiveness in aligning budgets over a defined period of time (Horngren*et al*., 2005). A professional and transparent approach to budget planning will help convince investors, development banks and national or international donors to make financial resources available if the organization implements proper monitoring and control of budget process. This is achieved through ensuring that the estimated budget does not deviate from the actual outcome in order to take appropriate actions where necessary (Otley&Pollanen, 2000).

Budget evaluation

By implementing the budget; the person with the responsibility for implementing a budget is called a 'budget holder', and is usually a programme or project manager, not a finance person; they use the budget to guide the implementation, checking before spending that items are budgeted for, and allocating expenditure to appropriate budget lines; budget holders should focus on delivering the project objectives within the total budget rather than on spending all the cash outlined in the budget; over or under spending within reasonable limits is not a problem as long as there are good explanations (but check your grant conditions, as some can be more restrictive than others). Simiyu (2002) states evaluation as the process of developing a plan in cooperation with an evaluation workgroup of stakeholders who foster common objective for effective budgetary control. Hancock (2009) says to enhance effectiveness and transparency the management requires to be involved in both monitoring and evaluation.

Evaluation is a key determinant for effectiveness, through an evaluation plan, the firm can clarify what direction the evaluation should take based on priorities, resources, time, and skills needed to accomplish the evaluation. To enhance effectiveness and transparency the management team should be actively involved in the process of monitoring and evaluation of budgetary control processes and procedures (Hancock, 2009). The process of developing an evaluation plan in cooperation with an evaluation workgroup of stakeholders will foster collaboration and a sense of shared purpose this highly contributes towards achieving an effective budgetary control (Simiyu, 2002).

Other factor intervene to ensure the effectiveness of budgetary control implementation

There are numerous factors that intervene to ensure the effectiveness of budgetary control implementation among organizations as well adequate availability of financial resources, participation of both staff and other stakeholders in the budgeting process, Competence of human

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resource and staff motivation (Srinivasan, 2005).

Adequate availability of financial resources

Despite the adequate availability of financial resources, organizations are expected to allocate adequate financial resources and other structures efficiently so as to ensure effective implementation of projects and other activities within the firm such as adequate allocation of funds to facilitate effective budget implementation. An organization must ensure that it has adequate access to financial resources in order to finance its projects and to carry out its activities. To achieve an effective budget, the organization must ensure that it have adequate access to financial resources in order to finance its projects and to carry out its activities. The management team should plan and come up with a budget before implementing projects (Dunk *et al*., 2001). The organization must allocate adequate financial resources and other structures that facilitate effective implementation of projects and other organizational for example adequate allocation for funds to facilitate effective budget implementation. These resources should be both financial and physical resources (Hancock, 2009).

Participation of both staff and other stakeholders in the budgeting process

During budgetary formulation, all staff and other stakeholders responsible for achieving results should be consulted. Budgetary control systems prosper only when they compact a mutual understanding of superiors and subordinates. Organizations should communicate budget decisional outcomes with all the relevant personnel. To ensure that the process of implementing the budget is successful, management and employees must work together to ensure that all stakeholders' interests are fully represented when making key decisions involving budgetary allocations in key projects (Simiyu, 2002; Callahan and Waymire, 2007).

Competence of human resource

Competence of human resource is another determinant of effectiveness. To successfully execute its activities the organization should ensure that it has competent human resource with knowledge and skills on efficient and effective means of budgetary control processes and procedures (Horngren*et al*., 2002). Employees play an integral role in the process of planning, monitoring control and evaluation processes of budget implementation this highly contributes to monitoring budget expenditures and accountability in the use of the budget (Silva &Jayamaha, 2012). Organizations are expected to be well equipped with knowledgeable and skilled employees who are well conversant with budgetary control measures to effectively implement the budgetary control processes and allocation as well as having the relevant industry experience. According to Horngren*et al.* (2002), in order to successfully execute organizations' activities, organizations must ensure that they have competent human resource with technical knowledge on how efficient and effective means of budgetary control processes and procedures.

Staff motivation

By setting challenging but realistic targets well designed budgets can play a significant part in motivating managers. In addition, Hansen *et al*. (2003) says that the targets must be clear and achievable, and the manager should participate in setting his or her own budget. The budget acts as parameter for top management to measure performance of their teams. It should be noted, that adherence to the budget alone may not measure all aspects of management's performance. Hansen *et al*. (2003) asserts, for an effective budget implementation, the budget plan should be more clear and accurate, the financial resources readily available and sufficient, both the staff and interested stakeholders should be involved in the budget process, while actively involved staff in the budget making should be motivated to facilitate successful implementation of the budget process.

Budgetary control techniques

The budgetary control techniques cover the control technique whereby actual results are compared with the budgets. Any differences (variances) are made the responsibility of key individuals who can either exercise control action or revise the original budgets. The budgetary control and responsibility centers enable managers to monitor organizational functions. Budgeting is the formulation of plans for a given future period in numerical terms. The organizations may establish budgets for units, departments, divisions, or the whole organization. The usual time period for a budget is one year and is generally expressed in financial terms. Budgets are the foundation of most control systems. They provide yardsticks for measuring performance and facilitate comparisons across divisions, between levels in the organization, and from one time period to another (Pettijohn, 2015).

Budgetary control practices influence management in the following order: cost reduction measure, monitoring and control of budgets, evaluation of budgetary process, planning for budgetary allocations and availability of financial resources. Budgetary control techniques reflect financial implications of business plans as well as identifies the amount, quantity and timing of resource needed (Shields & Young, 1993). Budget and budgetary procedures' as well as the establishment of short to long-term objectives provide estimates of future sales revenues and expenses, to provide short and long-term firm goals. Sharma (2012) further details that the management benchmarks and task controls are computed by comparing between the actual results and the budgeted plans so as to take corrective actions where necessary. Budgets influence the behavior and decisions of employees by translating business objectives and providing targets against which performance can be assessed.

Budgetary control is known as the way of controlling organization in which different budgets are made and with these budgets, organization finds its weak points and then it improves these weak points. Budgetary control involves analyzing the results of the budget once you implement it, where in budgetary control, different techniques are used such as variance analysis, responsibility accounting, adjustment of funds, Zero Based Budgeting (ZBB) as discussed below;

Variance Analysis

Variance analysis compares actual accounting figures to determine whether the variances are favorable or unfavorable. First of all, budgets of different departments are made with estimated figures. After this, it is compared with actual accounting figures. In this technique, organizations finds variances. These variances may be favorable and unfavorable. For example, organizations have recorded actual quantity and cost of our raw material, after this, it is compared with budgeted value of raw material quantity and cost. Result of this will be material cost variance. Like this, institutions will find the variance of labor cost and overhead cost. This technique of budgetary control is helpful for reducing the cost of business (Cutt, 2013).

Kabiru*et al*. (2013) conducted a study to determine the relevance of variance analysis in managerial cost control within the context of Nigeria. The study intended to review and analyze literature to find out what constitutes efficient standard in a manufacturing organization with a view to disclosing realistic variance for management cost control and based on the review and analysis to assess the extent to which costs variance analysis can adequately be useful in controlling costs to provide for improved profit. The study found out that the efficient or realistic standards are those standards that are set by the effort of operator/technical managers and top management of an organization so that they can lead to greater commitment towards meeting the targets set therein, the standard to be adopted should be the one that will assist management to attain its strategic goals with less cost through control of costs, reviewing of the variances should focus on the most concerned areas so that management can become aware of any changes in the organization, that management must create time to investigate cost variances that require investigation for control purposes in order to improve the efficiency of an organization and that variances should be disposed away as soon as possible to achieve the opportunities for corrections.

Agbo (2013) investigated the application of a variance analysis as a tool for performance evaluation with a particular focus on the cost and benefit associated with its utilization as a performance evaluation tool. The objectives of the study were to ensure that the departmental managers don't deviate from the budgeted standards put in place in the organization as whole, to ensure that the objectives of the organization are achieved through the budgetary techniques. The researchers found out that it is reasonable for managers to exercise caution in the use of variance analysis so that the correct decisions will be made. Also, managers should exercise considerable care in their use of a standard cost system and it is particularly important that managers go out of their way to focus on the positive, rather than just on the negative, and to be aware of possible unintended consequences of the choices they make on their organizational objectives.

Awen (2008) studied management control through variance analysis. The paper included the purpose of variance analysis which is mainly to provide pointers to the causes of off-standard performance so that management can improve operations, increase efficiency, utilize resources more effectively and reduce costs as well as report exceptional variances to management for action. The researcher concluded that variance analysis brings out the significance of variances in terms of their sources, causes and responsibility which helps management in evaluating individual performance by highlighting the difference and desired performance. The researcher findings were in line with those of Hansen and Mowen(2000) who concluded that it is difficult to assess the costs and benefits of variance analysis on a case-by-case basis, many organizations adopt the general guideline of investigating variances only if they fall outside of an acceptable range.

Responsibility accounting

Responsibility accounting is also a good budgetary control technique. In this technique, organizations create cost centre, profit centre and investment centre. All these centers are just like department of any organization. Now, organizations classify all employees work on the basis of their centers. Every employee's responsibility is fixed on the basis of his target or performance. After this, organizations record their performance manually. Then, organizations fix their accountability. Through this budgetary control, organization can take the decision of promotion and demotion of the employees or find other reasons if institutions do not obtain the targets (Axelrod, 2011).

Adjustment of funds

For the adjustment of funds technique, top management takes the decision to adjust fund from one project to other project. For example, when NGOs' makes budget for allocation of its total fund in different projects, at that time, it has to take decision for adjustment of funds. For example, agriculture department needs money for specific new project. If NGOs' sees that project of social welfare has excess money, then it can be utilized for railway budget. In adjustment of funds, organizations also use fund flow analysis the organizations can also decrease misuse of funds by forecasting proper amount (Donaldson, 2017).

Zero base budgeting

These days zero base budgeting (ZBB) is popular technique of budgetary control. In this technique, every next year budget is made on nil bases. It can only be possible, if the estimated income will be equal to the estimated expenses. At that time, difference between estimated income and estimated expenses will be zero. If there is any excess, it will be adjusted. For example, if the estimated revenue is more than estimated expenses, the need to increase the amount or allocate in new estimated expenses. With this, nothing will go to next year. With zero base budgeting technique, the can control on every money which organizations have to spend. Its base

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will be the current year income only (Axelrod, 2011).

Lelemoyog (2011) surveyed management perception on the usefulness of zero based budgeting: evidence from non-governmental organizations in Kenya. The objective was to establish the managerial perception on the usefulness of Zero Based Budgeting among nongovernmental organizations in Kenya. From the findings, the study concluded that zero based budgeting is very useful in Non-Governmental Organizations in Kenya given that it has flexibility, communicate corporate goals, cost minimization and knowledge sharing.

Objectives of budgetary control

Budgetary control is essential for policy planning and control. It also acts an instrument of co-ordination (Buckley & McKenna, 2012). To ensure planning for future by setting up various budgets, the requirements and expected performance of the enterprise are anticipated; to operate various cost centers and departments with efficiency and economy; elimination of wastes and increase in profitability; to anticipate capital expenditure for future; to centralize the control system and correction of deviations from the established standards (Hanson, 2006).

Making budgetary control effective

Budgetary control can be made effective if an organization can ensure the following:

Setting appropriate standard

This is a key to successful budgeting. Many budgets fail for lack of such standards, and some upper-level managers hesitate to allow subordinates to submit budget plans for fear that they may have no logical basis for reviewing budget requests (McKinsey, 2003).

Ensuring top-management support

Budget making and administration must receive the whole-hearted support of top management. If top management supports budget making, requires departments and divisions to make and defend their budgets, and participate in this review, then budgets encourage alert management throughout the organization (Dong *et al*., 2009).

Participation by users in budget preparation

Besides the support of top management, the concerned managers at lower levels should also participate in its preparation. Real participation in budget preparation is necessary to ensure success. It may also prove worthwhile to give department managers a reasonable degree of latitude in changing their budgets and in shifting funds, as long as they meet their total budgets (Joshi *et al*., 2003).

Providing information to managers about performance under budget

If budgetary control is to work well, managers need ready information about actual and forecast performance under budgets by their departments. Such information must be so designed as to show them how well they are doing (Robinson, 2007).

Types of NGO’s Budget

There are typically three types of NGO’s budgets which are operating budgets, cash budgets, and capital budget.

The Operational Budget

The operating budget is the organization's annual financial plan that shows expected revenues and costs for current operations. It supports all current program activities and related services. In other word, an operational budget is a detailed projection of the company's revenues and expenses for the upcoming organization fiscal year. These budgets record the expected cash flows from the firm's buying and selling activities and their effects on the income statement (Davila & Foster, 2005)..

Capital Budgets

Capital budgets estimate the capital needed to complete a project, such as acquiring real estate or new equipment, or repairs that are unanticipated or extraordinary. The capital budget details the sale and acquisition of assets. With a capital budget, the organization can plan the optimal time to purchase long-term assets and to determine the best method of financing. A capital budget is a tool used to plan major, long-term, cash-intensive projects like building new facilities, purchasing major equipment or funding long-term research. Unlike cash budgets, capital budgets are light on estimates and heavy on financial analysis. Most businesses use one of several financial tools – Internal Rate of Return, payback period or Net Present Value analysis – to determine if a capital expenditure makes solid financial sense (Ermasova&Ebdon, 2019).

Cash Budget

A cash budget or cash projection details short-term cash inflows and outflows and is used in conjunction with the operating budget to synchronize expenses. This allows for financial management to ensure the availability of cash for current expenses. The cash budget also functions as a tool to determine cash shortages or overages. Using the information that a cash budget provides about an organization's cash position, financial managers can prepare to take mitigating steps, such as borrowing to compensate for shortages or investing overages for additional gains. A cash budget is similar to a household budget. The main value of a cash budget is that it can indicate periods when "cash in" and "cash out" are out of balance. A cash budget is like a view of the future: it can protect your company from seasonal swings in cash flow, give you a sense of what expenses will be like under different business scenarios, allow you to make decisions about hiring and expansion and help you evaluate operations on a macro and micro level (Bohannon & Edwards, 1993).

Benefits of a budget

Lucey (2015) outlines the benefits of budget as follows: it provides clear guidelines for managers and supervisions and is the major way which organizational objectives are translated into specific tasks and objectives related to individual managers; the budgetary process is an important method of communication and coordination both vertically and horizontally; because of the exception principle, which is at the heart of budgetary control, management time can be saved and attention directed to areas of most concern; the integration of budgets makes possible better cash and working capital management; better control of current operations is helped by regular, systematic monitoring and reporting of activities; provided there is proper participation, goal congruence is encouraged and motivation increased. Kaplan and Norton (1992) also says that budget brings about improvement and efficiency in the working conditions of the organization by setting out target of the organization and providing resources to work towards achieving these targets thus everybody knows what they are working for and given the necessary resources which will ensure efficiency.

Theories related to effectiveness of non-governmental organizations

The NGOs primary goal is not to increase shareholder value but to provide some socially desirable need on an on-going basis. Every NGO and every project needs to have a budget. A budget describes the money that an organization plans to raise and spend for a set purpose over a given period of time. For good financial management, you need to prepare accurate budgets, in order to know how much money you will need to carry out your work. A budget is only useful if it is worked out by carefully forecasting how much you expect to spend on your activities. The first step in preparing a good budget is to identify exactly what you hope to do and how you will do it. List your activities, then plan how much they will cost and how much income they will generate.

Organization performance

Performance is accomplishment of a given task measured against present known standards of accuracy, completeness, cost, and speed (IASB, 1989). The organization performance is an organization's ability to attain its goals by using resources in an efficient and efficient manner (Richard*et al.*, 2009).Organizational performance comprises the actual output or results of an organization as measured against its intended outputs (or goals and objectives). According to Richard *et al*. (2009), organizational performance encompasses three specific areas of firm outcomes: (a) financial performance (profits, return on assets, return on investment, etc.); (b) product market performance (sales, market share, etc.); and (c) shareholder return (total shareholder return, economic value added, etc.). The term Organizational effectiveness is broader. Specialists in many fields are concerned with organizational performance including strategic planners, operations, finance, legal, and organizational development. In recent years, many organizations have attempted to manage organizational performance using the balanced scorecard methodology where performance is tracked and measured in multiple dimensions such as: financial performance, customer service and social responsibilities.

According to Poole and Stoner (2003), organization performance refers to the ability to operate efficiently, profitability, survive, grow and react to the environmental opportunities and threats. Performance is used to indicate firm's success, conditions, and compliance (Mwangi, 2013). In agreement with this, Amernic and Aranya (1990) asserts that, performance is measured by how efficient the organization is in use of resources in achieving its objectives. Performance measures provide a mechanism for the organization to manage its financial and non-financial performance. Accountability is increased and enhanced, ensuring that projects support the organizational strategy and that better services and greater satisfaction are provided to a customer.

Sustainability

According to Hart (2007), sustainability is a keyword in shareholder value, which leads to a sustainable society. The umbrella term 'sustainability' covers many different ways of thinking, issues and concepts, and modes of practice. According to Wigmore and Ruiz (2010), business sustainability, also known as corporate sustainability is the management and coordination of environmental, social and financial demands and concerns to ensure responsible, ethical and ongoing success. Sustainability refers to the ability of an organization to cover all of its costs through interest and other income paid by its clients (Network, 2005). Organizations are becoming more concerned with financial sustainability. International foundations and donors have recognized that efficiently run organization can cover a large portion of their costs, and demand an increasing level of self-sufficiency from them. According to Woller (2010), financial self-sufficiency is a non-profit equivalent of profitability. Also Kinde (2012) noted that the clients needed to have access to financial service on long-term basis rather than just a one-time financial support. Meyer also argued that financial unsustainability arises from low repayment rate or unmaterialization of funds promised by donors.

Empirical studies

Studies have been done in relation to budgetary control globally: Kipkemboi (2013) states that research examined the budgetary controls and concludes that the NGOs generally have budgetary controls at different levels of organizations; it established that most of them have planning, monitoring and controls, and budget participation. Planning contributed the highest towards the positive performance of the NGOs followed by Monitoring and Control and finally budget participation.

Dunk (2007) carried out a study in Europe on budgetary participation and managerial performance in nonprofit making organizations and concluded a positive correlation between budgetary participation and managerial performance in nonprofit making organizations. Epstein and McFarlan (2011) carried out a study in Denmark on measuring efficiency and effectiveness of a non-profit's performance, it was found that budgetary control was one of the important tools in achieving efficiency of in nonprofit making organizations. The results of the study revealed that effective budgetary control improves performance of local authorities. Nyageng'o (2014) carried out a study to identify determinants to effective budget implementation among local authorities in Kenya.

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The results of the study revealed that effective budgetary controlled to improved performance of local authorities.

Gacheru (2012) in her study of the effects of the budgeting process on budget variance in NGOs in Kenya found out that budget preparation, budgetary control and budget implementation significantly influence budget variance. Carolyn*et al*. (2007) examined the association between effects of budgetary control on performance using a sample of large US cities Financial Bonds and found that effective level of budgetary control is significantly and positively related to bond rating. Mwaura (2010) concluded that budgetary participation affects return on capital employed, return on assets to a great extent. Gacheru (2012) in her study of the effects of the budgeting process on budget variance found out that budget preparation, budgetary control and budget implementation significantly influence budget variance. Muthinji (2009) in agreement states that budgetary controls are necessary to compare actual output and the expected results. Budgets help in providing focus to the organization, facilitates control and flow of activities (Lucey, 2015). Bluestone and Havens (2010) suggests that poor control on financial transactions gives rise to misuse of resources, fraud and improper accounting. This leads to failure in completion of projects and failure to meet deadlines of supplier's payments.

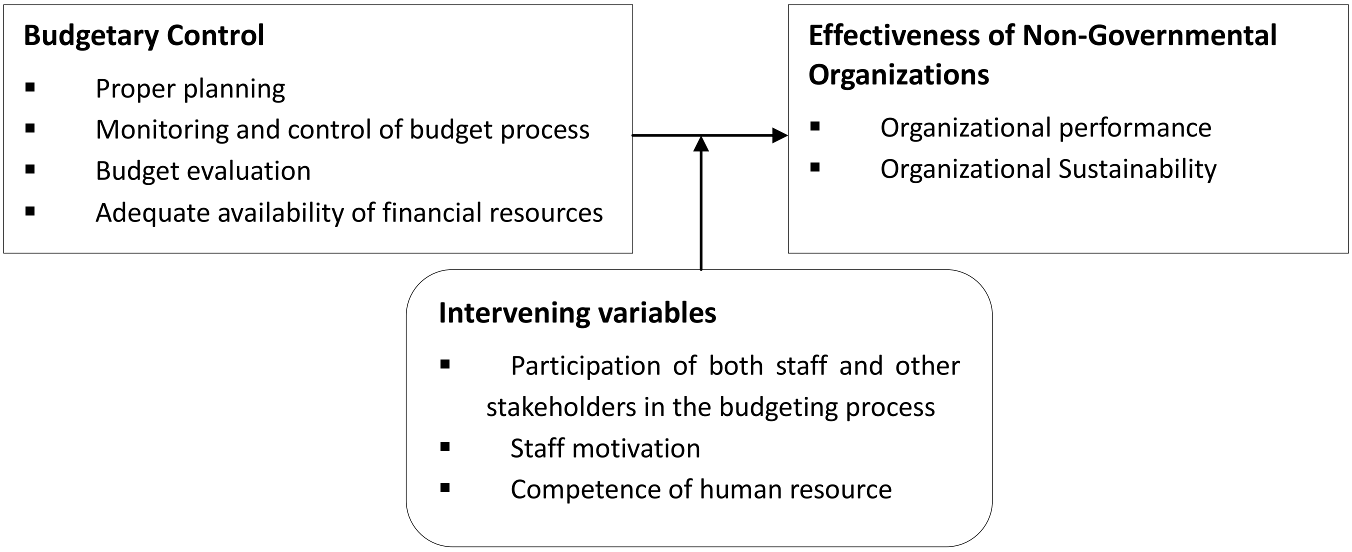
Relationship between of budgetary control and effectiveness of NGO'S

Budgetary control involves the preparation of a budget, recording of actual achievements, ascertaining and investigating the differences between actual and budgeted performance and taking suitable remedial action so that budgeted performance may be achieved effectively (Controllers report, 2001). Budgetary control is the system of controlling costs through budgets. It involves comparison of actual performance with the budgeted with the view of ascertaining whether what was planned agrees with actual performance. If deviations occur reasons for the difference are ascertained and recommendation of remedial action to match actual performance with plans is done (Coates, 2005). To achieve effectiveness in budget preparation the management team of the firm should ensure the budgets for the allocated projects are implemented with the stipulated time and costs to enhance efficiency (NGO's, 2013). The basic objectives of budgetary control are planning, coordination and control. It's difficult to discuss one without mentioning the other (Arora, 1995). A budget provides a detailed plan of action for an organization over a specified period of time.

By implementing proper budgetary control planning, the firm is able to reduce costs and improve on quality of its services based on its budgetary allocations. This helps to reduce on costs and achievement of goals is enhanced and thus organizational effectiveness (Mathis, 1989). By budgeting, managers coordinate their efforts so that objectives of the organization harmonize with the objectives of its parts. Control ensures that objectives as laid down in the budgets are achieved (Churchill, 2001). Budgets are believed to be an important part of the effective financial management of any institution, public or private, since it accomplishes many tasks. A budget is viewed as a management tool the main objective of which is to plan and manage the firm or company's finances (Zhou *et al*., 2016).

Conceptual framework

The conceptual framework shows the relationship between the independent variable which is budgetary control and dependent variable which is an effectiveness of non-governmental organizations. The following figure showing the independent variable and dependent variable



Independent variable **Dependent variable**

Figure 1: Conceptual Framework

The independent variable is budgetary control that determined by the following factors proper planning, monitoring and control of budget process, budget evaluation. The dependent variable is an effectiveness of non-governmental organizations indicated by organizational performance, organizational sustainability. By this information, an effectiveness of non-governmental organizations depends on its budgetary control. To ensure an effectiveness of non-governmental organizations, the budgetary control is enhanced by intervening variables to improve an effectiveness of non-governmental organizations which are adequate availability of financial resources, participation of both staff and other stakeholders in the budgeting process, staff motivation, and competence of human resource.

METHODOLOGY

This study used descriptive research design. Both qualitative and quantitative methods were used, the population of this study was 62employees of IMBARAGA FAMORS Northern Province. In this study a sample size of 45 employees of IMBARAGA FAMORS Northern Province were selected from the total population using purposive sampling technique. Only both primary data were collected using questionnaire and interview and secondary data were collected using documentation.

FINDINGS

Descriptive statistics analysis and discussion

Descriptive were used to analyze primary data collected through use of structured questionnaires. Respondents rating were sought in a five-point Likert scaled range: 1 Strongly disagree, 2 disagree, 3 Not sure, 4 Agree, 5 Strongly Agree. Min, Max, Mean and standard deviations were used to describe their responses.

The proper planning

The first objective of the study was to show whether there is an effect of proper planning of budget on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province. To achieve this objective, the respondents were asked to show their level of agreement on the statement related to effect of proper planning of budget on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province.

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Table 1: Descriptive Statistics of effect of proper planning of budget on effectiveness of IMBARAGA FAMORS ORGANISATION Northern province

Effect of proper planning of budget on effectiveness	N	Min	Max	Mean	Std. Dev.
The budget plans improve the organization performance	45	4.00	5.00	4.1778	.38665
The budgets have clear goals and objectives	45	4.00	5.00	4.1111	.31782
Organizational departments prepare budget plans prior to the budget year	45	4.00	5.00	4.3111	.46818
The budget plans of organization is not time consuming process and budgetary control to improve resources allocation	45	4.00	5.00	4.3111	.46818
The budget plans enhance the organization sustainability	45	4.00	5.00	4.3111	.46818
Valid N (listwise)	45				

The results from table 1 indicated that the majority of the respondents were agree with the statement that, The budget plans improve the organization performance as represented by (mean=4.1778 and Standard deviation =0.38665); The budgets have clear goals and objectives as represented by (mean=4.1111 and Standard deviation =0.31782); Organizational departments prepare budget plans prior to the budget year as represented by (mean=4.3111 and Standard deviation =0.46818); The budget plans of organization is not time consuming process and budgetary control to improve resources allocation as represented by (mean=4.3111 and Standard deviation =0.46818); and The budget plans enhance the organization sustainability as represented by (mean=4.3111 and Standard deviation =0.46818).

The monitoring and control of budget process

The second objective of the study was to find out whether there is an effect of monitoring and control of budget process on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province. To achieve this objective, the respondents were asked to show their level of agreement on the statement related to effect of monitoring and control of budget process on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province.

Table 2: Descriptive Statistics on effect of monitoring and control of budget process on effectiveness of IMBARAGA FAMORS ORGANISATION Northern province.

Effect of monitoring and control of budget process on effectiveness	N	Mini	Maxi	Mean	Std. Dev
Monitoring of budget planning helps to convince donors	45	4.00	5.00	4.2000	.40452
The organization has budget policies that monitors budget spending	45	4.00	5.00	4.1778	.38665
Managers hold budget meetings regularly to review organization performance	45	4.00	5.00	4.1778	.38665
The costs of activities and functions of the organizations are constantly reviewed	45	4.00	5.00	4.1333	.34378
If the organization implements proper monitoring and control of budget process, it help to ensure that the estimated budget does not deviate from the actual outcome in order to take appropriate actions where necessary on organization performance	45	4.00	5.00	4.1333	.34378
Valid N (listwise)	45				

The results from table 2 indicated that the majority of the respondents were agree with the statement that, Monitoring of budget planning helps to convince donors as represented by (mean=4.2000 and Standard deviation =0.40452); The organization has budget policies that monitors budget spending as represented by (mean=4.1778 and Standard deviation =0.38665);Managers hold budget meetings regularly to review organization performance as represented by (mean=4.1778 and Standard deviation =0.38665); The costs of activities and functions of the organizations are constantly reviewed as represented by (mean=4.1333 and Standard deviation =0.34378); and If the organization implements proper monitoring and control of budget process, it help to ensure that the estimated budget does not deviate from the actual outcome in order to take appropriate actions where necessary on organization performance as represented by (mean=4.1333 and Standard deviation =0.34378).

The Budget evaluation

The third objective of the study was to determine whether there is an effect of budget evaluation on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province. To achieve this objective, the respondents were asked to show their level of agreement on the statement related to effect of budget evaluation on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province.

Table 3: Descriptive Statistics on effect of budget evaluation on effectiveness of IMBARAGA FAMORS ORGANISATION Northern province.

Effect of budget evaluation on effectiveness	N	Mini	Maxi	Mean	Std. Dev.
The organization review the process of budget allocation regularly	45	4.00	5.00	4.2667	.44721
The management team reviews regularly the implementation of budgetary control measures in the organization	45	4.00	5.00	4.1333	.34378
The organization's budget performance evaluation reports are prepared frequently	45	4.00	5.00	4.1556	.36653
The organization conducts regular audit of the estimated and actual budget	45	4.00	5.00	4.2000	.40452
The management team reviews regularly the implementation of budgetary control measures in the organization	45	4.00	5.00	4.2000	.40452
Valid N (listwise)	45				

The results from table 3 indicated that the majority of the respondents were agree with the statement that, The organization review the process of budget allocation regularly as represented by (mean=4.2667 and Standard deviation =0.44721); The management team reviews regularly the implementation of budgetary control measures in the organization as represented by (mean=4.1333 and Standard deviation =0.34378); The organization's budget performance evaluation reports are prepared frequently as represented by (mean=4.1556 and Standard deviation =0.36653); The organization conducts regular audit of the estimated and actual budget as represented by (mean=4.42000 and Standard deviation =0.40452); and The management team reviews regularly the implementation of budgetary control measures in the organization as represented by (mean=4.42000 and Standard deviation =0.40452).

The moderating effect of adequate availability of financial resources

The forth objective of the study was to investigate the moderating effect of adequate availability of financial resources on budgetary control effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province. To achieve this objective, the respondents were asked to show their level of agreement on the statement related to the moderating effect of adequate availability of financial resources on budgetary control effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province.

Table 4: On the moderating effect of adequate availability of financial resources on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province.

Adequate availability of financial resources	N	Min	Ma	Mean	Std. Dev.
Financial resources increase the performance of beneficially	45	4.00	5.00	4.4889	.50553
The use of financial recourses help to fulfill and implement the goals and objectives of organization	45	4.00	5.00	4.4222	.49949
The organization performance depend on adequate availability of financial resources	45	4.00	5.00	4.7333	.44721
The implementation of budget and availability of resources depend on sustainability of organization	45	4.00	5.00	4.7111	.45837
The rules and regulation about budget used affect financial resources and organization achievement	45	4.00	5.00	4.4222	.49949
Valid N (listwise)	45				

The results from table 4 indicated that the majority of the respondents were agree with the statement that, Financial resources increase the performance of beneficially as represented by (mean=4.4889 and Standard deviation =0.50553); The use of financial recourses help to fulfill and implement the goals and objectives of organization as represented by (mean=4.222 and Standard deviation =0.49949); The organization performance depend on adequate availability of financial resources as represented by (mean=4.7333and Standard deviation =44721); The implementation of budget and availability of resources depend on sustainability of organization t as represented by (mean=4.7111 and Standard deviation =0.45837and The rules and regulation about budget used affect financial resources and organization achievement as represented by (mean=4.4222 and Standard deviation =0.49949

Inferential Statistics on budgetary control and effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province

This section used inferential statistics to analyze the relationship using correlation and the effect using regression analysis.

Correlation between budgetary control and effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province

This section analyzed the relationship between budgetary control and effectiveness of IMBARAGA FAMORS ORGANISATION Northern province was established using diverse dimensions of budgetary control (X_1: proper planning, X_2: monitoring and control of budget process, X_3: budget evaluation, X4: adequate availability of financial resources) while organizational performance was for effectiveness of IMBARAGA FAMORS ORGANISATION Northern province.

Table 5: Correlations between budgetary control and effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province

budgetary control and effectiveness			X1	X2	X3	X4
Spearman's rho	X1	Correlation Coefficient	1.000	.871	.956	.914
		Sig. (2-tailed)	.	.000	.000	.000
		N	45	45	45	45
	X2	Correlation Coefficient	.871	1.000	.911	.833
		Sig. (2-tailed)	.000	.	.000	.000
		N	45	45	45	45
	X3	Correlation Coefficient	.956	.911	1.000	.871
		Sig. (2-tailed)	.000	.000	.	.000
		N	45	45	45	45
	X4	Correlation Coefficient	.914	.833	.871	1.000
		Sig. (2-tailed)	.000	.000	.000	.
		N	45	45	45	45

*. Correlation is significant at the 0.05 level (2-tailed).

Where X1 is Proper planning, X2 is Monitoring and control of budget, X3 is Budget valuation and X4 is Adequate availability of financial resource.

The results from table 5 established a positive significant relationship between budgetary control and effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province. This relationship was examined through the dimensions of budgetary control (X_1: proper planning, X_2: monitoring and control of budget process, X_3: budget evaluation, X4: adequate availability of financial resources) and that of effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province (organizational performance) selected for this particular study. Details show that proper planning is linked to organizational performance ($r = 1.000$, $p \leq 0.05$), monitoring and control of budget process is also linked to organizational performance ($r = 0.871$, $p \leq 0.05$), budget evaluation is linked to organizational performance ($r = 0.956$, $p \leq 0.01$), adequate availability of financial resources is also linked to organizational performance ($r = 0.914$, $p \leq 0.05$. It implied that there a strong positive relationship between budgetary control and effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province.

Effect of between the proper planning of budget and effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province.

The first objective of the study was to show whether there is an effect of proper planning of budget on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province. This was verified and achieved as it shown on the following tables.

Table 6: Model Summary between the proper planning of budget and effectiveness of IMBARAGA FAMORS ORGANISATION Northern province.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.915[a]	.836	.833	.20686

a. Predictors: (Constant), the proper planning

The results from table 6 showed that the coefficient of correlation (R) is 0.915 indicated that there was a strong positive relationship between the proper planning of budget on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province (organizational performance). The results also found that coefficient of determination (R^2) is 0.836 indicated that 83.6% of increase in effectiveness of IMBARAGA FAMORS ORGANISATION Northern province (organizational performance)was influenced by the proper planning of budget while 17.4% is due to other variables.

Table 7: ANOVA[a] between the proper planning of budget and effectiveness of IMBARAGA FAMORS ORGANISATION Northern province.

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	9.404	1	9.404	219.778	.000[b]
	Residual	1.840	43	.043		
	Total	11.244	44			

a. Dependent Variable: Effectiveness of IMBARAGA FAMORS ORGANISATION Northern province (Organization performance)

b. Predictors: (Constant), the proper planning of budget

The Analysis of Variance (ANOVA) result is a further confirmation of the fitness of the regression model given the significance of the parameters. The results from table 7 indicated that the ANOVA statistics show that (F=219.778, p = .000[b]), the p-value (0.000) is less than the level of significance (0.05). Hence, the study concluded that the proper planning of budget has a significant effect on effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province (Organization performance). Then alternative hypothesis was accepted while null hypothesis was rejected.

Table 8: Coefficients[a] between the proper planning of budget and effectiveness of IMBARAGA FAMORS ORGANISATION Northern province.

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.600	.278		30.988	.000
	Theproper planning of budget	.920	.062	.915	14.825	.000

a. Dependent Variable: effectiveness of IMBARAGA FAMORS ORGANISATION Northern province (Organization performance).

The results table 8 indicated that the regression equation was obtained: $Y=8.600+0.920X_1+e$, where Y = effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province (Organization performance), X_1 = the proper planning of budget, e= Error term. This indicated that holding other factors (The proper planning of budget) remain constant to zero; the effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province (Organization performance) would be attained at a unit of 8.600. It was also indicated that a unit increase in control environment would lead to increase in Profitability of effectiveness of IMBARAGA FAMORS ORGANISATION Northern Province (Organization performance).by a factor of 0.920.

Effect of between the monitoring and control of budget process and effectiveness of IMBARAGA FORMER ORGANIATION Northern Province.

This was verified and achieved as The second objective of the study was to find out whether there is an effect of monitoring and control of budget process on effectiveness of IMBARAGA FORMER it shown on the following tables.

Table 9: Model Summary between the monitoring and control of budget process and effectiveness of IMBARAGA FORMER ORGANIATION Northern Province

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.797[a]	.635	.626	.30905

a. Predictors: (Constant), Organizational departments prepare budget plans prior to the budget year

The results from table 9 showed that the coefficient of correlation (R) is 0.797 indicated that there was a strong positive relationship between the monitoring and control of budget process on effectiveness of IMBARAGA FORMER ORGANIATION Northern province (organizational performance). The results also found that coefficient of determination (R^2) is 0.635 indicated that 83.6% of increase in effectiveness of IMBARAGA FORMER ORGANIATION Northern province (organizational performance)was influenced by the monitoring and control of budget process while 36.5% is due to other variables.

Table 10: ANOVA[s] between the monitoring and control of budget process of budget and effectiveness of IMBARAGA FORMER ORGANIATION Northern Province

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.137	1	7.137	74.724	.000[b]
	Residual	4.107	43	.096		
	Total	11.244	44			

a. Dependent Variable: The budget plans improve the organization performance

b. Predictors: (Constant), Organizational departments prepare budget plans prior to the budget year

The Analysis of Variance (ANOVA) result is a further confirmation of the fitness of the regression model given the significance of the parameters. The results from the table 10 indicated that the ANOVA statistics show that (F=74.724, p = .000[b]), the p-value (0.000) is less than the level of significance (0.05). Hence, the study concluded that the monitoring and control of budget process has a significant effect on effectiveness of IMBARAGA FORMER ORGANIATION Northern province (Organization performance). Then alternative hypothesis was accepted while null hypothesis was rejected.

Table 11: Coefficients[a] between the monitoring and control of budget process of budget and effectiveness of IMBARAGA FORMER ORGANIATION Northern Province

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.107	.419		19.370	.000
	Organizational departments prepare budget plans prior to the budget year	-.821	.095	-.797	-8.644	.000

a. Dependent Variable: The budget plans improve the organization performance

The results from table 11 indicated that the regression equation was obtained: $Y=8.107+0.821.X_1+e$, where Y = effectiveness of IMBARAGA FORMER ORGANIATION Northern

Province (Organization performance), X_1 = the monitoring and control of budget process, e= Error term. This indicated that holding other factors (the monitoring and control of budget process) remain constant to zero; the effectiveness of IMBARAGA FORMER ORGANIATION Northern province (Organization performance) would be attained at a unit of 8.107. It was also indicated that a unit increase in control environment would lead to increase in effectiveness of IMBARAGA FORMER ORGANIATION Northern province

Effect of between the Budget evaluation and effectiveness of IMBARAGA FORMER ORGANIATION Northern Province.

The third objective of the study was to show whether there is an effect of Budget evaluation t on effectiveness of IMBARAGA FORMER ORGANIATION Northern province. This was verified and achieved as it shown on the following tables.

Table 12: Model Summary between the Budget evaluation and effectiveness of IMBARAGA FORMER ORGANIATION Northern Province

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.874[a]	.764	.758	.24843

a. Predictors: (Constant), The budget plans of organization is not time consuming process and budgetary control to improve resources allocation

The results from table 12 showed that the coefficient of correlation (R) is 0.874 indicated that there was a strong positive relationship between Budget evaluations on effectiveness of IMBARAGA FORMER ORGANIATION Northern province (organizational performance). The results also found that coefficient of determination (R^2) is 0.764 indicated that 75.8% of increase in effectiveness of IMBARAGA FORMER ORGANIATION Northern province (organizational performance)was influenced by Budget evaluation while 23.6% is due to other variables.

Table 13: ANOVA[s] between the Budget evaluation and effectiveness of IMBARAGA FORMER ORGANIATION Northern Province

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	8.591	1	8.591	239.193	.000[b]
1	Residual	2.654	43	.062		
	Total	11.244	44			

a. Dependent Variable: The budget plans improve the organization performance

b. Predictors: (Constant), The budget plans of organization is not time consuming process and budgetary control to improve resources allocation

The Analysis of Variance (ANOVA) result is a further confirmation of the fitness of the regression model given the significance of the parameters.

The results from table 13 indicated that the ANOVA statistics show that (F=239.193, p = .000[b]), the p-value (0.000) is less than the level of significance (0.05). Hence, the study concluded that Budget evaluation has a significant effect on effectiveness of IMBARAGA FORMER ORGANIATION Northern province (Organization performance). Then alternative hypothesis was accepted while null hypothesis was rejected

Table 14: Coefficients[a] between the monitoring and control of budget process of budget and effectiveness of IMBARAGA FORMER ORGANIATION Northern Province

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.423	.334		25.246	.000
	The budget plans of organization is not time consuming process and budgetary control to improve resources allocation	-.885	.075	-.874	-11.798	.000

a. Dependent Variable: The budget plans improve the organization performance

The results from table 14 indicated that the regression equation was obtained: $Y=8.423+0.885.X_1+e$, where Y = effectiveness of IMBARAGA FORMER ORGANIATION Northern Province (Organization performance), X_1 = the budget valuation, e= Error term. This indicated that holding other factors (the budget valuation) remain constant to zero; the effectiveness of IMBARAGA FORMER ORGANIATION Northern province (Organization performance) would be attained at a unit of 8.423. It was also indicated that a unit increase in control environment would lead to increase in effectiveness of IMBARAGA FORMER ORGANIATION Northern province (The budget plans improve the organization performance) by factor of 0.885

Effect of between the adequate availability of financial resources and effectiveness of IMBARAGA FORMER ORGANIATION Northern Province.

The fourth objective of the study was to show whether there is an effect of adequate availability of financial resources on effectiveness of IMBARAGA FORMER ORGANIATION Northern province. This was verified and achieved as it shown on the following tables.

Table 15: Model Summary between the adequate availability of financial resources and effectiveness of IMBARAGA FORMER ORGANIATION Northern Province

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.956[a]	.915	.913	.14929

a. Predictors: (Constant), The budget plans enhance the organization sustainability

The results from table 15 showed that the coefficient of correlation (R) is 0.956 indicated that there was a strong positive relationship between adequate availability of financial resources on effectiveness of IMBARAGA FORMER ORGANIATION Northern province (organizational performance). The results also found that coefficient of determination (R^2) is 0.915 indicated that 91.5% of increase in effectiveness of IMBARAGA FORMER ORGANIATION Northern province (organizational performance)was influenced by adequate availability of financial resources while 8.5% is due to other variables.

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Table 16: ANOVA[s] between the adequate availability of financial resources and effectiveness of IMBARAGA FORMER ORGANIATION Northern Province

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	10.286	1	10.286	461.533	.000[b]
	Residual	.958	43	.022		
	Total	11.244	44			

a. Dependent Variable: The budget plans improve the organization performance

The Analysis of Variance (ANOVA) result is a further confirmation of the fitness of the regression model given the significance of the parameters. The results from table 16 indicated that the ANOVA statistics show that (F=461.533, p = .000[b]), the p-value (0.000) is less than the level of significance (0.05). Hence, the study concluded that Budget evaluation has a significant effect on effectiveness of IMBARAGA FORMER ORGANIATION Northern province **(**Organization performance). Then alternative hypothesis was accepted while null hypothesis was rejected.

Table 17: Coefficients[a] between the adequate availability of financial resources and effectiveness of IMBARAGA FORMER ORGANIATION Northern Province

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.792	.200		43.851	.000
	The budget plans enhance the organization sustainability	-.958	.045	-.956	-21.483	.000

a. Dependent Variable: The budget plans improve the organization performance

The results from table 17 indicated that the regression equation was obtained: $Y=8.792+0.958.X_1+e$, where Y = effectiveness of IMBARAGA FORMER ORGANIATION Northern Province **(**Organization performance), X_1 =the adequate availability of financial resources, e= Error term. This indicated that holding other factors (the adequate availability of financial resources) remain constant to zero; the effectiveness of IMBARAGA FORMER ORGANIATION Northern province **(**Organization performance) would be attained at a unit of 8.792. It was also indicated that a unit increase in control environment would lead to increase in effectiveness of IMBARAGA FORMER ORGANIATION Northern province (The budget plans improve the organization performance) by factor of 0.958.

CONCLUSION AND RECOMMENDATION

The study concluded that there was a positive relationship between effect budgetary control and its effectiveness of non-government organization in Rwanda. The Budgetary control were studied at; proper planning, Monitoring and control of budget process, Budget evaluation and adequate availability of financial resources and Effectiveness of non-government organization indicators that were studied are Organizational performance and Organizational Sustainability of IMBARAGA FORMER ORGANIATION Northern province. Based on the above findings and conclusion, the following recommendations were given to not only the IMBARAGA FORMER ORGANIATION Northern province but also to the future researchers. The Budgetary control were studied at; proper planning, Monitoring and control of budget process, Budget evaluation and adequate availability of financial resources and Effectiveness of non-government organization indicators that were studied are Organizational performance and Organizational Sustainability of IMBARAGA FORMER ORGANIATION Northern province and thus, the study recommended the following;

NGO's should ensure that they have effective Budgetary control were studied at; proper planning, Monitoring and control of budget process, methods and , Budget evaluation and adequate availability of financial resources strategies to ensure that their internal controls systems are effective and to enhance their profitability.

The management of IMBARAGA FORMER ORGANIATION Northern province should prepare periodic educational campaigns about the improvement and strengthening of internal control activities, tend to improve its profitability because a decline in adherence or weak internal control system can lead into a decline in the profitability and its sustainability technological facilities and their usage by non-government organization to promote customer patronage. This helps beneficially to know all the technology services provided by the non-government organization, how it is used and familiarized them with it. This will help both beneficially and non-government organization to fully benefit from technology as expected.

Suggestions for Futures Researches

Based on the findings, conclusion and recommendations of the study, the ability to generalize the result of this study is restricted. Hence, it is suggested that to study the contribution budgetary control and its effectiveness of non-government organization. The role of budgetary control on service delivery of IMBARAGA FORMER ORGANIATION Northern province and the role of budgetary control on customer satisfaction in non-government organization.

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