ABSTRACT
This research examines the budgetary control in Non-Governmental Organizations and its effects on their performance. The aim of this paper is to determine the effect of budgetary control on the performance of Non-Governmental Organizations. The research target population consisted of 7,127 Non-Governmental Organizations as provided in the Non-Governmental Organization Board of Kenya. Thirty Non-Governmental Organizations were selected using convenience judgmental sampling technique for this study, both local and international organizations with headquarters in Nairobi and its environs. A descriptive survey design was used in the data collection, questionnaires were designed with closed ended questions and distributed to various NGOs using the drop and pick method. The statistical package for social sciences version 17.0 was used to analyze the data using descriptive statistics, including means and standard deviation. The relationship between budgetary controls and performance of the NGOs was analyzed using correlation and regression analysis methods. The research findings established that there is a weak positive effect of budgetary control on performance of Non-Governmental Organization’s in Kenya measured by R square at 14.3%. The research recommends that employees need to be sensitized on budgetary controls and the effect on performance of the organization. It also recommends that other factors that influence performance apart from budgetary controls should be investigated by organizations. It also suggests that further research should be done on the same area but a larger sample should be used.