

## **Abstract**

Construction of road projects requires effective financial accounting to ensure that operations during the construction process are determine the influence of auditing on operational efficiency of county funded project in Uasin Gishu County; efficient. This is key to manage the time, cost and quality constraints for all projects. The Chebiemit- Kapsowar road is one such project which required be accounting for and managing to ensure that it was completed with the expected outputs being issued. The main aim of the study was to investigate the influence of financial accountability on the operational efficiency of county funded project. The study was guided by the following research objectives to: establish the influence of disclosure on operational efficiency of county funded project in Uasin Gishu County; evaluate the influence of participatory decision making on operational efficiency of county funded project in Uasin Gishu County, to establish the influence of availability and reliability of financial statements on operational efficiency of county funded project in Uasin Gishu County and. The study employed descriptive research design. The target population comprised of 37 project managers and supervisors, 10 county financial officers, 11 county administration officers forming a total target population of 57 respondents. The study used census sampling. The study employed the use of both primary and secondary source to collect data. Questionnaires were the main primary sources. Both quantitative and qualitative techniques were used to analyse the data. Quantitative analysis involved the use of means, relative frequencies, mode, median and standard deviation. Bivariate correlation analysis was used to test for measures of association between variables. In view of the findings, the study developed recommendations tailored towards enhancing the better performance of county funded road projects. The finding of the study indicated that auditing is a way of monitoring and evaluating firm operations where financial records were presented to accounting office on weekly basis. Gender biasness is minimal in participatory decision making. This is because when the forum is open for people to contribute and give their insight both genders are given an okay to give their contributions. The study found out that disclosure of financial records shows every aspect of expenditure of a project. It means therefore that financial records gives a real picture of the project status such that if someone wants to know if the project is ailing, then he/she should look at its records. The study concluded that auditing is an important factor that influence financial accountability in many construction companies only when it is done by experts (auditors) and followed the required set standards while decision making dictates the quality of work and hence the operational efficiency of a particular project. Financial expenditure must also be noted by a person who has the knowledge of record keeping. This means that the organization undertaking this road construction under study had employed a financial expert who would keep every financial spending as the project is being implemented while disclosure of records must contain every detail of records is exposed for auditing and other management activities. The study recommended that organization should seek feedback for every project they undertake to enable them determine its effectiveness, that project managers involved community members in relation to demographic characteristics and that financial

managers of an organization put down records in a way that it can be understood by management members yet it represent the real status of the project.