

Abstract

For the government to have better ways of managing public resource allocation, they must make a habit of using reform budget systems. Financial stability is essential in enabling institutions to perform effectively and maximize the potential for service delivery. The significance of financial stability in making an organization achieve its intended mission and vision must be considered. The set out to determine the influence of variance cost analysis in implementation of constituency development fund (CDF) projects in Makueni constituency Makueni County. The research focuses on the budgetary control theory as the critical theory for application in the budgetary control process. Selected empirical studies were reviewed from global, national, regional, and local works. The study depended on variance cost analysis and public participation. The dependent variable was the implementation of constituency development fund projects in Makueni County. The study deployed a descriptive research design conducted in Makueni Constituency, Makueni County. A census approach was used for the CDF project coordinators in Makueni Constituency. Secondary data on the implementation of the projects was used. 168 projects and their project coordinators were sought to give information on the CDF projects for the 2018/22 financial year. The secondary data matrix was used as the data collection tool. The secondary data's reliability and validity were ensured by confirming with the CDF project manager, especially where there are gaps. The analysis included descriptive data. The presentation of information was through tables, frequencies, percentages and graphs. Statistical Package for Social Scientists (SPSS Version 24) was used to process and analyze data. The findings were that variance cost analysis ($r=0.747$, $p<0.00$), had a significant positive effect on the implementation of constituency development fund (CDF) projects while and public participation was not. One of the recommendations included spearheading proper public participation to ensure beneficiaries are made aware need to strengthen public participation to make it a significant predictor of CDF projects' completion in the scheduled budget and time. The study concluded that budgetary control measures were associated with the efficient use and implementation of CDF projects in Makueni County. It is recommended that CDF administration and policymakers adopt and strengthen budgetary control measures to ensure efficient implementation of CDF projects. Monitoring and streamlining public participation is also necessary to ensure the public gets value for the projects implemented.