AN INVESTIGATION INTO THE EFFECTIVENESS OF BUDGETS
AND BUDGETARY CONTROL IN DECISION MAKING: A CASE STUDY
OF METEOROLOGICAL SERVICES DEPARTMENT

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ABSTRACT.

The study sought to investigate the effectiveness of budgeting control techniques as decision making tool at Meteorological Services Department of Zimbabwe. This study was therefore engaged in gathering valid and reliable qualitative data for the topic under study. The study is structured as follows: Chapter I introduce the reader to the background of the study, statement of the problem, objectives of the study, the research questions which were used in the questionnaires, assumptions made for the study and the significance of the study. This is followed by chapter II which focuses on literature review that is, the thoughts and views of other writers of books, journals among other accounts informing documentation of the best practices answering the research question. Chapter III comprises of the methods which were used for data collection as well as the data that was collected. The targeted population which became the sample was made up of twenty five (25) Meteorological staff. Non probability/Judgmental sampling methods were adopted so as to describe and analyse the factors that contributed to the problem. Questionnaire and interviews were used to gather primary data from the respondents which was analysed using tables, bar charts and pie charts. Findings from the study were analysed and conclusions were drawn. Meteorological department was not using the Result based budgeting and no budgetary controls were in exercise. Furthermore the Meteorological fund is regulated by the Meteorological fund Act which is not being adhered to. The study revealed that budgeting done by the Department was not team participative, only a few management were involved, no consultation from heads of sections concerning the received revenue were done. The study then went on to provide the following recommendations as a way forward for the best results to be obtained from Results Based Budgeting: Team participation that is involving all Heads of Sections in budgeting, providing training on Results Based Budgeting, Adhering to the Results Based Budgeting technique requirements which include variance analysis as most of the respondents feel that budgeting is useful to Meteorological services Department as proven by the literature review in Chapter II.