Budgeting for Project Success: A PRISMA-Compliant Systematic Review of Cost Budgeting and Its Impact on Project Outcomes

Khalid Bashir Mohamed [1] , Dr Mustafe Mahamoud Abdillahi [2] , Dr Kennedy Christopher Obondi [3]

Department of Political and Administrative Studies, Kampala International, University, Kampala, Uganda

ORCID: https://orcid.org/0009-0004-4743-3695 2

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ABSTRACT

Background. The project budget turns estimates into an authorised baseline and is the standard against which cost performance is judged. Budgeting is usually studied as part of general cost management, so its own contribution to project outcomes is unclear.

Objective. To synthesise recent empirical evidence on the relationship between project cost budgeting practices and project performance, to identify mechanisms and moderating conditions, and to develop a framework grounded in Budgetary Control Theory, Agency Theory and Contingency Theory.

Methods. The review is reported to the PRISMA 2020 statement. Four logged queries were run on 2 October 2026 in a general web search engine, covering openly accessible journal articles from 2021 onward. Four further studies were identified from the search log of a companion review on resource planning. Data were extracted from abstracts and publisher pages. Findings were combined by direction of effect, following the SWiM guideline, because too few comparable effect sizes were available for meta-analysis.

Results. The search returned 37 records; 35 were unique. Ten reports were assessed and 7 papers were included and reviewed, five from Rwanda and two from Kenya. The studies report eight tests of a budgeting practice against project performance: five of budget or financial planning, one of the scheduling of funds, and two of budget control. All eight are positive and statistically significant. No included study examined budget allocation, utilisation or monitoring as separate practices, and none tested a mediator or a moderator.

Conclusion. Recent accessible evidence from East Africa consistently associates budget planning and budget control with better project performance. The evidence is narrow, relies on single-source surveys, and does not show how or when budgeting works. A framework with six propositions sets out what future studies should test.

Keywords: cost budgeting; budget planning; budget control; project performance; systematic review; PRISMA 2020; agency theory; public projects

INTRODUCTION

Background

Cost budgeting is the step that turns estimated costs into an authorised commitment. Estimates for activities and work packages are added up, reserves are set, the total is phased over time, and the result becomes the cost baseline of the project (Project Management Institute, 2021). From that point the budget does three jobs. It is a plan, because it states what the project intends to spend and when. It is a means of coordination, because it tells each part of the project what it may draw on. And it is a standard of control, because every later report of cost performance is a comparison with it.

Budgeting sits between two better-studied activities. Before it comes cost estimating, which forecasts what the work will cost. After it comes cost control, which tracks spending and corrects deviations. A weak budget damages both. If the baseline is unrealistic, an accurate estimate has been wasted and control has nothing sound to measure against. The practical record suggests that this happens often. Flyvbjerg and Gardner (2023) report that only a small minority of major projects finish within budget, on time and with the promised benefits, and they locate much of the problem in the front end, where budgets are set under optimism and political pressure.

The consequences are widest in public and donor-funded projects. There the budget is also an instrument of accountability: it records what a sponsor has authorised an implementing team to spend on its behalf. When budgets are poorly planned or loosely controlled, the result is not only an overrun but stalled facilities, displaced funding for other priorities and loss of public trust. It is no accident that much of the recent empirical work on project budgeting comes from public projects in African countries, where these pressures are acute.

The need for this review

Three problems make a focused synthesis useful. First, budgeting is rarely isolated. Empirical studies usually fold it into broader constructs such as cost management, financial management or project planning, so its own association with performance is hard to read. Second, budgeting is not one practice. Formulating a budget, allocating it across work packages, phasing it over time, monitoring spending against it and acting on variances are different activities, and there is no reason to expect them to matter equally. Third, the conditions under which budgeting helps are seldom examined. A tight budget control regime may suit a routine building project and harm an uncertain development project that needs room to adapt.

Existing reviews address neighbouring topics: the determinants of estimating accuracy, the causes of cost overruns, and budgeting in organisations such as health systems. We found no PRISMA-guided synthesis of recent empirical evidence that links specific project budgeting practices to project performance. That check was made in the open web and not in subscription databases, so it does not rule out a review indexed only there.

Research Questions

- **RQ1.** Which cost budgeting practices are empirically associated with project performance?
- **RQ2.** Through which mechanisms do budgeting practices influence project performance?
- **RQ3.** Which contextual factors moderate the relationship between budgeting practices and project performance?

Theoretical Framework

Three theories inform the review. Budgetary Control Theory explains what budgets do. Agency Theory explains why budgeting matters for accountability between those who fund a project and those who run it. Contingency Theory explains why the same budgeting practice succeeds in one setting and fails in another.

Budgetary Control Theory, developed in management accounting, treats the budget as a central element of a management control system. Otley (1999) sets out the questions any such system must answer: what the objectives are, what plans will achieve them, what targets are set, what rewards follow, and what information flows allow the organisation to learn. A budget answers several of these at once. It expresses plans in financial terms, sets targets, and generates the variance information from which managers learn and correct. The theory predicts that projects with well-formed budgets and active budgetary control will perform better, because deviations are seen early and acted on. It also warns of a cost: budgets used rigidly as targets can encourage padding, short-term behaviour and gaming of the numbers.

Agency Theory starts from the separation between a principal who provides resources and an agent who uses them (Jensen & Meckling, 1976). The agent knows more than the principal about what is really happening and

may have different interests. In projects, sponsors, ministries and donors are principals, and project managers and contractors are agents. The budget is a contract between them: it limits the agent's discretion and defines what must be reported. Budget monitoring and control are the means by which the principal checks compliance. The theory predicts that budgeting practices which reduce information asymmetry, such as transparent budgets, regular reporting and variance analysis, lower agency costs and improve outcomes. It also predicts that these practices matter most where the distance between principal and agent is greatest, as in donor-funded and decentralised public projects.

Contingency Theory, as applied to management control, holds that there is no universally best control system and that effectiveness depends on fit with context. Chenhall (2003) reviews the evidence that the appropriate design depends on environmental uncertainty, technology, size, structure and strategy. Applied to projects, the theory predicts that the value of detailed budget planning and tight budget control varies with project size, uncertainty and the institutional setting. A large, well-defined construction project may benefit from a detailed bottom-up budget and strict variance control. A small, exploratory or community-based project may need a looser budget with room to reallocate. Because success itself is multidimensional and judged differently by different stakeholders (Ika & Pinto, 2022), the theory also implies that budgeting may help cost performance while doing little for, or even working against, other dimensions of success.

Taken together, the theories predict a chain. Budget planning and control improve performance (Budgetary Control Theory). They do so partly by making spending visible to those who authorised it and by improving the quality of corrective decisions (Agency Theory). And the strength of the effect depends on the size, uncertainty and institutional setting of the project (Contingency Theory). Section 4 develops this chain into a framework.

METHODS

Design and Reporting Standard

This is a rapid systematic review. It follows the reporting items of the PRISMA 2020 statement and its explanation and elaboration (Page, McKenzie, et al., 2021; Page, Moher, et al., 2021), and it reports the search to the level of detail set out in PRISMA-S (Rethlefsen et al., 2021). It departs from a full systematic review in three declared ways: the protocol was not registered in advance, the search used a general web search engine and not subscription bibliographic databases, and screening and extraction were carried out by a single AI research assistant for checking by the authors. The eligibility criteria and the synthesis rule were fixed before the search was run.

Eligibility Criteria

A study was included when it reported original empirical data on at least one project budgeting practice and related it to project performance (Table 1).

Table 1. Eligibility criteria

Element	Include	Exclude
Population	Projects of any type and sector	Budgeting of organisations, counties, universities or firms with no project-level outcome
Exposure	A budgeting practice measured as its own construct: budget or financial planning, allocation, phasing or scheduling of funds, monitoring, or budget control	Project planning or cost management measured as one general construct; cost estimating methods

Outcomes	Project performance, delivery, implementation or success	Organisational financial performance; budget absorption alone
Study design	Quantitative, qualitative or mixed-methods empirical studies	Reviews, conceptual papers, practitioner guides
Report	Journal article; English; published from 1 January 2021 to 2 October 2026; authors, journal and findings confirmable on an openly accessible page	Earlier publications; theses and working papers; reports whose details could not be confirmed

Information Sources and Search

The search was run on 2 October 2026 in a general-purpose web search engine through an AI research assistant (Claude, Anthropic). The engine returns at most ten ranked results per query. Subscription databases were not searched. Four queries were run (Table 2); the full strings are in Appendix A. Every result returned was logged as a record. A second source was the search log of a companion review on resource planning and project performance, run by the same method on the same day. Four studies in that log measured financial resource planning, the scheduling of funds, or financial control at project level. They met the criteria in Table 1 and were assessed alongside the reports from the present search.

Table 2. Queries and Records Returned

Query	Focus	Records
1	Project budgeting, budget planning or allocation and project performance	9
2	Budgeting or budgetary control and performance of projects, East and West Africa	10
3	Budgeting practices and project success, donor-funded or construction projects	9
4	Budget planning, allocation or control and project performance, East Africa	9
Total		37

Selection Process

Records were de-duplicated by title and source and screened on title and abstract against Table 1. Reports that passed screening were assessed on the publisher page or abstract, and each exclusion was given one primary reason. One reviewer, the AI research assistant, screened and assessed, so inter-rater agreement was not calculated. The flow of records is shown in Figure 1.

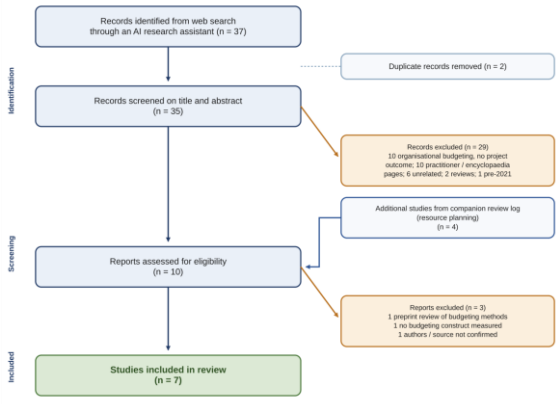

Figure 1. PRISMA 2020 flow diagram · 37 records, 10 assessed, 7 included

Note. Adapted from Page, McKenzie, et al. (2021). Counts are from the search log of 2 October 2026.

Data Extraction

For each included study the following were extracted: authors, year and journal; country and project setting; design and sample as reported; the budgeting construct and the performance construct; every reported effect estimate with its test statistic; any mediator or moderator tested; and the theory named. Data were taken from the abstract and the publisher page. Full texts were not systematically read. A figure not stated on the accessible page was recorded as not stated.

Assessment of Quality

The Mixed Methods Appraisal Tool (Hong et al., 2018) requires the full text, so a full appraisal was not possible. Each study was assessed on five reporting items visible on the accessible page: sampling method, sample size, response rate, evidence of reliability or validity, and an effect estimate with its test statistic. Because all the studies were surveys, exposure to common method bias was considered for each (Podsakoff et al., 2024).

Synthesis

The synthesis rule was set before the search. A random-effects meta-analysis would be run for any budgeting–performance relationship reported by ten or more independent studies with comparable constructs and effect sizes (Borenstein et al., 2021; Higgins et al., 2024). Otherwise findings would be combined by structured narrative synthesis, reported to the SWiM guideline (Campbell et al., 2020). The threshold was not met. Each budgeting practice examined in a study was assigned to one of three domains: budget planning, phasing or scheduling of funds, and budget control. Each test of a practice against performance was counted once, and its direction and significance were tabulated. Coefficients are reported as given and are not pooled, because they come from different models and scales.

Departures from Standard Practice

Four departures from a full PRISMA-guided review are declared. The review was not registered. The search covered one open web source and four queries, supplemented by a companion search log, so coverage is partial and cannot be reproduced exactly. One reviewer screened and extracted, with no independent duplicate. Appraisal was limited to reporting items visible on accessible pages.

RESULTS

Study Selection

The four queries returned 37 records. Two were duplicates, leaving 35. Twenty-nine were excluded on title and abstract: ten studied the budgeting of organisations, county governments or universities with no project-level outcome; ten were practitioner guides, encyclopaedia entries or other web pages; six were on unrelated topics; two were reviews of other subjects; and one was published before 2021. Six reports from the search and four studies from the companion review were assessed for eligibility.

Three reports were excluded at this stage: a preprint review of budgeting methods, a study of project management practices with no budgeting construct, and a study of budget monitoring in county projects whose authors and source could not be confirmed. Seven studies were included (Figure 1).

Characteristics of The Included Studies

The seven studies are summarised in Table 3. Five were conducted in Rwanda and two in Kenya. One was published in 2023, three in 2024 and three in 2026. All are questionnaire surveys of project staff or stakeholders, and all concern public or donor-funded projects: two hospital or health projects, two county or city capital programmes, and one each in roads, water supply and urban development.

Reported samples range from 39 road projects (Rwamba et al., 2024) to a census of 217 people involved in a hospital project (Dereva & Bashaija, 2026). Where a theory is named on the accessible page it is agency theory (Lesorogol et al., 2024) or resource dependence theory (Aradukunda & Sikubwabo, 2024; Rwamba et al., 2024).

Table 3. Included studies (n = 7)

Study	Country and setting	Sample as reported	Budgeting construct	Finding as reported
Umulisa and Dushimimana (2023)	Rwanda; reproductive health services project, Nyamasheke	Not stated on the accessible page	Budgeting plan, as one of several planning practices	Positive, significant correlation with project performance
Aradukunda and Sikubwabo (2024)	Rwanda; City of Kigali projects	175 staff sampled from 312	Financial resource planning; financial resource control	Planning coefficient 0.731, $t = 6.008$, $p < .001$; control coefficient 0.500, $t = 2.550$, $p = .025$
Lesorogol et al. (2024)	Kenya; capital projects, Samburu County	Not stated on the accessible page	Budget control	Significant; explains 77.3% of variance in capital project delivery, $p < .05$
Rwamba et al. (2024)	Kenya; road construction, Nairobi Metropolitan	39 road projects	Financial resource scheduling	Positive and significant
Dereva and Bashaija (2026)	Rwanda; hospital expansion project, Kicukiro	Census of 217	Budget planning	$B = 0.273$, $\beta = 0.301$, $t = 5.352$, $p < .001$
Ntakirutimana and Dushimimana (2026)	Rwanda; water supply project, Kicukiro	Not stated in the abstract	Financial resource planning	$\beta = 0.36$, $t = 7.20$, $p < .001$; strongest of four planning predictors
Nyamwiza and Kwena (2026)	Rwanda; urban development project, Musanze	153 returned of 168 (91.1%)	Financial resource planning	$B = 0.175$, $t = 3.125$, $p = .002$; weakest of three resource planning predictors

Note. Figures are those reported in each study's abstract or publisher page. Coefficients come from different models and scales and are not comparable across studies.

Budgeting Practices and Performance (RQ1)

The seven studies report eight tests of a budgeting practice against project performance. All eight are positive and statistically significant (Table 4).

Table 4. Direction of Effect by Budgeting Domain

Domain	Studies	Tests	Positive	Null	Negative
Budget planning	Umulisa & Dushimimana, 2023; Aradukunda & Sikubwabo, 2024; Dereva & Bashaija, 2026; Ntakirutimana &	5	5	0	0

	Dushimimana, 2026; Nyamwiza & Kwena, 2026				
Phasing or scheduling of funds	Rwamba et al., 2024	1	1	0	0
Budget control	Aradukunda & Sikubwabo, 2024; Lesorogol et al., 2024	2	2	0	0
Total	7 studies	8	8	0	0

Budget planning. Five studies examine the planning of the budget or of financial resources. The clearest is Dereva and Bashaija (2026), who studied budget planning alone in a hospital expansion project and found a standardised coefficient of 0.301. A coefficient of this size is moderate: budget planning is associated with performance, but most of the variation in performance lies elsewhere.

Two studies place financial planning beside other planning practices. In a water supply project it was the strongest of four predictors ($\beta = 0.36$), ahead of communication, human resource and risk planning (Ntakirutimana & Dushimimana, 2026). In an urban development project it was the weakest of three ($B = 0.175$), behind human and material resource planning (Nyamwiza & Kwena, 2026).

Aradukunda and Sikubwabo (2024) report a coefficient of 0.731 for financial resource planning in municipal projects, and Umulisa and Dushimimana (2023) report a positive, significant correlation for the budgeting plan in a health project.

Phasing or scheduling of funds. One study addresses when money is made available. Rwamba et al. (2024) found that financial resource scheduling had a positive and significant effect on the performance of 39 road construction projects. The abstract gives no effect size.

Budget control. Two studies examine control. Lesorogol et al. (2024) report that budget control accounted for 77.3% of the variance in capital project delivery in a Kenyan county. Aradukunda and Sikubwabo (2024) report a significant coefficient of 0.500 for financial resource control, smaller than their coefficient for planning. The two studies therefore agree that control matters and differ on how much.

Domains without evidence. No included study measured budget allocation across work packages, the rate or efficiency of budget utilisation, or budget monitoring as separate practices. The five-part distinction between formulation, allocation, utilisation, monitoring and control, which is common in the practitioner literature, has not been tested in the studies reached by this search.

Meta-analysis. The pre-set threshold was not met. The coefficients are a mix of standardised and unstandardised values from models with different predictors, no study reports a bivariate correlation for a budgeting construct, and one reports only variance explained. Pooling was therefore not attempted.

Mechanisms and Moderators (RQ2 and RQ3)

None of the seven studies tests a mediator or a moderator. Each models a direct effect of budgeting on performance. RQ2 and RQ3 cannot be answered from the included evidence. Two indirect observations can be made. First, the only study that names agency theory is the study of budget control in county capital projects (Lesorogol et al., 2024), a setting where the distance between those who authorise spending and those who spend is large.

This fits the agency argument but does not test it. Second, the relative importance of financial planning differs between project types: strongest in a water supply project, weakest in an urban development project, moderate in a hospital project. This pattern is what Contingency Theory would expect, but with three studies and no formal test it cannot be told apart from differences in measurement.

Reporting Quality

Table 5 records what each accessible report states on five reporting items

Table 5. Reporting completeness on the accessible page

Study	Sampling method stated	Sample size stated	Response rate stated	Reliability or validity stated	Effect estimate with test statistic
Umulisa & Dushimimana (2023)	No	No	No	No	No
Aradukunda & Sikubwabo (2024)	Yes	Yes	No	No	Yes
Lesorogol et al. (2024)	No	No	No	No	Yes
Rwamba et al. (2024)	No	Yes	No	No	No
Dereva & Bashaija (2026)	Yes	Yes	No	No	Yes
Ntakirutimana & Dushimimana (2026)	No	No	No	No	Yes
Nyamwiza & Kwena (2026)	Yes	Yes	Yes	No	Yes

Three of seven state a sampling method, four state a sample size, one states a response rate, none states reliability or validity evidence on the accessible page, and five give an effect estimate with a test statistic or significance level. Two reporting problems were noted. Aradukunda and Sikubwabo (2024) interpret regression coefficients as percentage changes in performance, which the model does not support. Lesorogol et al. (2024) report that a single predictor explains 77.3% of variance, a figure high enough to suggest that the measures of budget control and project delivery overlap. All seven studies collect budgeting and performance ratings from the same respondents at one time, so all are exposed to common method bias (Podsakoff et al., 2024). Confidence in the direction of the association is moderate. Confidence in its size is low.

DISCUSSION

Principal Findings

The review gives a clear answer to RQ1 in direction and no answer to RQ2 or RQ3. Seven studies from Rwanda and Kenya report eight tests of a budgeting practice against project performance, and all eight are positive and significant. Five concern budget or financial planning, one the scheduling of funds and two budget control. No study tests a mechanism or a moderator.

Three points qualify this result. First, the evidence covers only part of what budgeting involves. Planning and control are represented. Allocation across work packages, utilisation and monitoring are not measured separately in any included study, so nothing can be said about their relative importance.

Second, the size of the association is uncertain. The most carefully isolated estimate, for budget planning alone in a hospital project, is a standardised coefficient of 0.301 (Dereva & Bashaija, 2026). Estimates from other studies are much larger, up to 77.3% of variance explained by budget control alone (Lesorogol et al., 2024). Differences of this size between studies of similar design are more likely to reflect how the constructs were measured than real differences in the effect of budgeting. Where the questions about budgeting and the questions about performance overlap in content, and the same respondents answer both, a very high association is expected whatever the true relationship (Podsakoff et al., 2024).

Third, a literature with no null result suggests selective publication. All eight tests are significant. In a body of small surveys with varied measures, some non-significant results would be expected if all findings were reported.

One substantive pattern is worth noting. In the single study that measured both, planning had a larger coefficient than control (Aradukunda & Sikubwabo, 2024). This is consistent with the argument that outcomes are largely set at the front end (Flyvbjerg & Gardner, 2023): control can detect and limit deviation from a baseline, but it cannot repair a baseline that was unrealistic from the start. It is one result from one study and needs replication.

A Framework for Budgeting and Project Performance

Figure 2 sets out the framework. Three budgeting practices, drawn from Budgetary Control Theory (Otley, 1999), act on project performance. The direct association is supported by the included studies. Two mechanisms drawn from Agency Theory (Jensen & Meckling, 1976) are proposed: budgeting makes spending visible to those who authorised it, and the variance information it produces improves corrective decisions. Three moderating conditions are drawn from Contingency Theory (Chenhall, 2003): project size, uncertainty, and the institutional and regulatory setting. The mechanisms and moderators are untested in the included evidence.

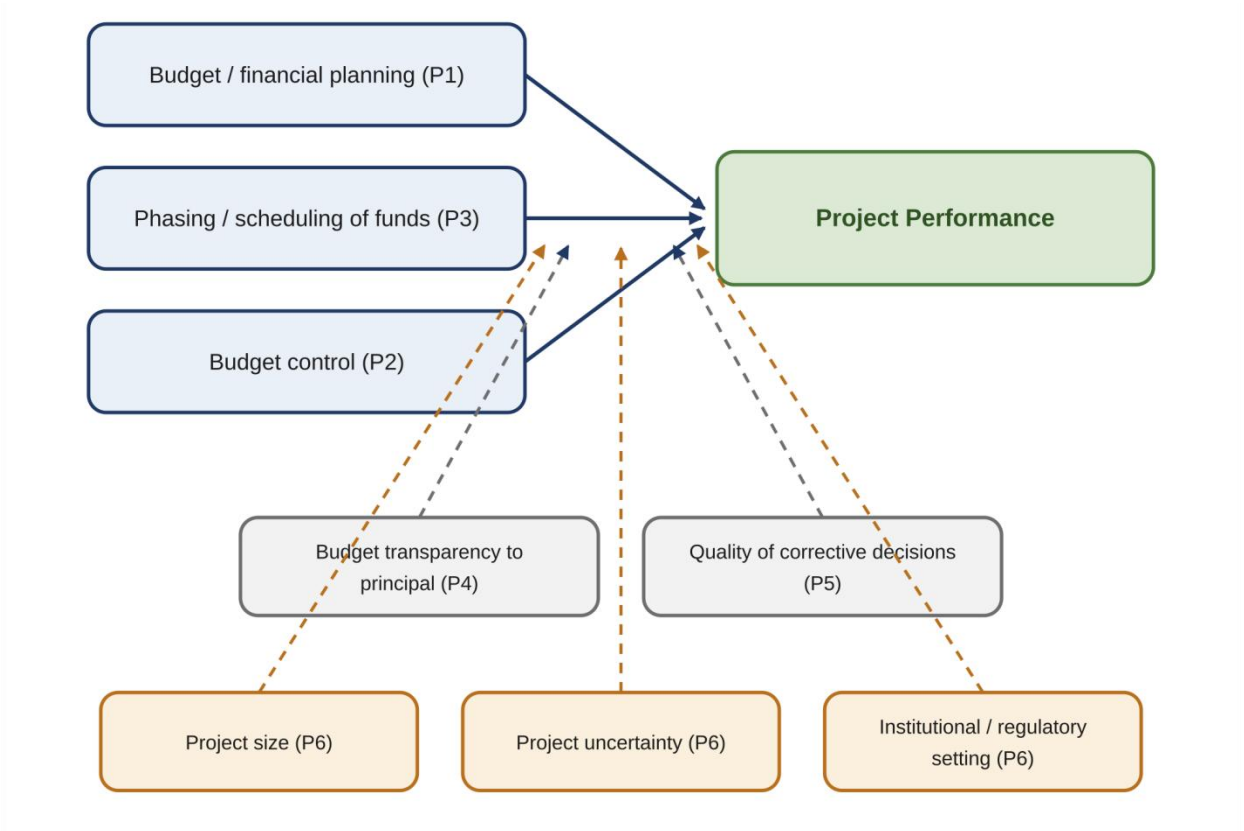

Figure 2. Framework · budgeting practices, proposed mechanisms, project performance, moderators

Note. Developed by the authors from Budgetary Control Theory, Agency Theory and Contingency Theory.

The framework yields six propositions (Table 6).

Table 6. Propositions derived from the framework

No.	Proposition	Theory	Status in this review
P1	The quality of budget planning is positively associated with project performance.	Budgetary Control	Supported in direction by five studies

P2	Budget control is positively associated with project performance, and its effect is smaller where the baseline budget is unrealistic.	Budgetary Control	First clause supported by two studies; second untested
P3	Timely phasing and release of funds is positively associated with project performance.	Budgetary Control	Supported by one study
P4	Budget transparency mediates the effect of budgeting practices on performance.	Agency	Not tested
P5	The quality of corrective decisions mediates the effect of budget control on performance.	Agency; Budgetary Control	Not tested
P6	The effect of detailed budget planning and tight control is stronger in larger, better-defined projects and weaker in small or highly uncertain ones.	Contingency	Not tested

Implications for Practice

The implications are modest, because the evidence is associational and comes from one region. First, effort spent on the budget before approval is worthwhile. Every study of budget or financial planning found a positive association with performance, and the one study that compared planning with control found planning the stronger. Second, control still matters, particularly in public programmes where many small capital projects are delivered at a distance from the authority that funds them (Lesorogol et al., 2024). Third, the timing of funds deserves attention alongside their amount. The road projects studied by Rwamba et al. (2024) performed better where financial resources were scheduled. Fourth, managers should not expect budgeting alone to secure project success. The most isolated estimate of its association with performance is moderate, and success has dimensions that a budget does not capture (Ika & Pinto, 2022).

Limitations

The limitations are substantial. The search used one general web search engine and four queries, each returning at most ten results, and did not cover Scopus, Web of Science or other subscription databases. Most records returned were about organisational budgeting or were not research, which shows that the queries were imprecise for this topic. Four of the seven included studies came from the search log of a companion review and not from the queries designed for this one. Every included study is from Rwanda or Kenya, and two queries named East African countries.

One reviewer, an AI research assistant, screened and extracted, with no independent second reviewer. Data came from abstracts and publisher pages, so samples, measures and model details are missing where abstracts omit them, and a full MMAT appraisal was not possible. The review was not registered. The primary studies are cross-sectional, single-source surveys, several in journals with limited peer review. Publication bias is likely and could not be tested formally (Higgins et al., 2024). The review establishes that recent accessible studies report a consistent positive association between budget planning or control and project performance. It does not establish causation or a reliable effect size.

Directions for Future Research

Five priorities follow. First, budgeting practices should be measured separately, so that planning, allocation, phasing, monitoring and control can be compared. Second, performance should be measured from project records, such as cost variance at completion, and not only from respondents' ratings. Third, transparency and decision quality should be tested as mediators. Fourth, project size, uncertainty and institutional setting should be tested as moderators, including in private-sector and non-African settings. Fifth, the comparison between bottom-up and top-down budget formulation, which practitioners treat as important, should be tested against measured outcomes.

CONCLUSION

Seven recent studies from Rwanda and Kenya agree that project budgeting is positively associated with project performance. The association holds for budget and financial planning, for the scheduling of funds and for budget control, across health, municipal, road, water and urban development projects. All eight reported tests are positive and significant.

This agreement answers the first research question in direction only. The size of the effect is uncertain, because

the studies rely on single-source surveys and report statistics that cannot be compared, and the absence of any null result suggests selective publication. Budget allocation, utilisation and monitoring were not examined separately. No study tested how budgeting improves performance or under what conditions.

The review contributes a transparent account of what recent openly accessible evidence shows, and a framework that joins Budgetary Control Theory, Agency Theory and Contingency Theory. Its six propositions identify the next studies needed: separate measures of each budgeting practice, outcomes taken from project records, and formal tests of transparency and decision quality as mechanisms and of project size, uncertainty and institutional setting as moderators. A full database search with dual independent screening is the necessary next step.

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Appendix A: Search Queries

All queries were run on 2 October 2026 in a general web search engine. Each returned at most ten results.

- "project budgeting" OR "budget planning" OR "budget allocation" "project performance" regression findings journal 2022 2023 2024 2025
- "budgeting" OR "budgetary control" influence "performance" of projects county OR district Kenya OR Rwanda OR Uganda OR Nigeria 2022 2023 2024 regression coefficient journal abstract
- "budgeting" "project performance" OR "project success" donor funded OR construction projects effect of budgeting practices 2023 2024 2025 "How to Cite"
- "budget" planning OR allocation OR control "performance of" project Rwanda OR Kenya OR Somalia OR Ethiopia journal 2024 2025 2026 "project performance" coefficient $p < 0.05$ budgeting practices

Appendix B: Reports Excluded at Eligibility Assessment

Report	Reason
Preprint review of top-down, bottom-up and activity-based budgeting methods in project management (2025)	Review
Kirabo (2024), project management practices and performance of a donor-funded project in Rwanda	No budgeting construct; risk control, planning and monitoring measured as general practices
Study of budget monitoring mechanisms and implementation of county government projects, Kitui County, Kenya	Authors and source not confirmed on the accessible page

Declaration of AI Assistance

This review was prepared with the assistance of an AI research assistant (Claude, Anthropic), which conducted the logged search, screened records, extracted data from abstracts and publisher pages, and drafted the narrative synthesis under author direction. The authors reviewed and take full responsibility for the content.