FACULTY OF COMMERCE

DEPARTMENT OF ACCOUNTING

AN INVESTIGATION OF THE OPERATIONS OF INCOME GENERATING PROJECTS ON THE PERFORMANCE OF LOCAL AUTHORITIES. A CASE STUDY OF CHIPINGE RURAL DISTRICT COUNCIL

BY

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This dissertation is submitted in partial fulfilment of the requirements of the Bachelor of Commerce Accounting (Honours) Degree in the Department of Accounting at Midlands State University

Gweru: Zimbabwe, 2016
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DEDICATION

I dedicate this piece of work to my wife, Ratidzo Peresu, my two children Liberty Jr. and Lisa and Jehovah God Almighty for with him nothing is impossible.
ACKNOWLEDGEMENTS

The crafting and moulding of this dissertation is not just my own academic research supremacy, but it is through the constructive criticism and incitements of the motivational people I have mingled with. To begin with, I would like to express my heartfelt gratitude to my immediate supervisor Mr. Mazhindu for his dedication of time to assess my work considering the immense pressures from his duties. It would be unjust not to mention the entire Accounting Department staff at Midlands State University for their motherly nurturing ushered freely towards the success of this research.

I would also want to thank my wife for unwavering love and support during the trying times of this research. Also to my friends, Senga church mates and all other family members’ thank you for your support. Lastly I would want to express my thanks giving to my in-laws for the financial and moral support they ushered unconditionally, thank you so much. To God the Almighty I salute.
ABSTRACT

The core principle behind this research was to carry out an “An investigation on the operations of Income generating projects on the overall performance of a Local Authority” A case study of Chipinge Rural District Council. Chipinge Rural council is local authority with the mandate of governing, administer the affairs and service delivery to the district populace. In line with the amendments made by central government to reduce grants to local authorities, the local authority then ventured in to Income generating projects so as to sustain service delivery and operations of the organisation at large. From the inception of the first project in 2009, right up to 2014, the operations of these projects were not reciprocating the efforts and funding invested in them. A review of relevant related literature was embarked on to come up with what authentic authors and scholars had to avail concerning the operations of Income generating projects of local authorities. The researcher depended heavily on scholarly journals for related literature review carried out. The research design adopted was descriptive which was used in conjunction with questionnaires and interviews to gather data. The data gathered was presented using tables and histograms, whereas analysis was improvised with the help of the measures of central tendency specifically the mode, which was facilitated by the Likert scale model. The researcher made recommendations conclusions based on the data gathered and analysed on how the operations of Income generating projects can amplified so as to trigger a positive performance on the overall performance of the local authority.
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CHAPTER 1

INTRODUCTION

1.0 Introduction

This chapter presents the introduction, background of the study, the statement of the problem, the main topic, sub research questions, research objectives, justification of the study, delimitations of the study, limitations of the study, definition of terms and chapter summary.

1.1 Background of the study

Chipinge Rural District council is a local authority that is established by an Act of Parliament, The Rural District Councils Act (Chapter 29:13), that says that, there shall be a Rural Council to Administer a District. The council (CRDC), is funded through various sources of revenue such as government grants, levies, fees, licences, donations and income from projects. From their inception Local authorities have had to heavily depend on central government through the provision of grants to boost their revenue base since other sources of revenue could not comprehend services provided.

Due to slashed grants, local authorities have ventured into Income Generating Projects to supplement grants from central government. CRDC has also embarked into IGPs, as such it has been operating a number of projects as from 2009. The following table indicates the number of projects, budgeted and actual revenues, year to year expected capitals outlays on new and recurring projects. The last column shows expected and actual revenues from IGPs.
Table 1.1 Budgeted and Actual revenues

<table>
<thead>
<tr>
<th>Year</th>
<th>No of projects</th>
<th>Budgeted revenue estimates</th>
<th>Actual revenue</th>
<th>% Increase in Revenue</th>
<th>Total Capital outlays</th>
<th>Estimated Revenue from IGP</th>
<th>Actual revenue from IGP</th>
</tr>
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<tr>
<td>2009</td>
<td>3</td>
<td>$1.45m</td>
<td>$1.2m</td>
<td></td>
<td>$0.2m</td>
<td>$0.15m</td>
<td>$0.09m</td>
</tr>
<tr>
<td>2010</td>
<td>3</td>
<td>$1.55m</td>
<td>$1.35m</td>
<td>7%</td>
<td>$0.285m</td>
<td>$0.2m</td>
<td>$0.085m</td>
</tr>
<tr>
<td>2011</td>
<td>4</td>
<td>$2m</td>
<td>$1.75m</td>
<td>29%</td>
<td>$0.35m</td>
<td>$0.2m</td>
<td>$0.095m</td>
</tr>
<tr>
<td>2012</td>
<td>5</td>
<td>$2.25m</td>
<td>$1.85m</td>
<td>13%</td>
<td>$0.4m</td>
<td>$0.25m</td>
<td>$0.125m</td>
</tr>
<tr>
<td>2013</td>
<td>5</td>
<td>$2.8m</td>
<td>$1.95m</td>
<td>24%</td>
<td>$0.485m</td>
<td>$0.25m</td>
<td>$0.15m</td>
</tr>
<tr>
<td>2014</td>
<td>6</td>
<td>$3.75m</td>
<td>$2.25m</td>
<td>34%</td>
<td>$0.55m</td>
<td>$0.3m</td>
<td>$0.165m</td>
</tr>
</tbody>
</table>

Source: CRDC Budget manual books and IGP records

In table 1.1, the budgeted revenues expected to be collected by council as from 2009 to 2014 have taken an increase trend, as CRDC aimed to fund new and recurrent Income Generating Projects respectively. In 2009 council had three projects namely Manesa Guest house, Lydale farm and Beerhalls. It budgeted to collect $1.45million whereas the actual revenue collected during the year was $1.2 million resulting in a deficit of $250 000. Of the amount collected, $200 000 was allocated to fund Income Generating Projects that council was running, 70% of the remaining balance was for services delivery and repairs and the 30% was for employee related costs. It had also budgeted to collect $150 000 from IGPs and yet it actually collected $90 000 which showed a negative variance of $60 000. Council managed to maintain three projects in 2010, and yet the annual budget increased by 7% to $1.55 million. The actual revenue collected was $1.35million, of which $285 000 was allocated to IGPs, 75% was for service delivery and repairs, 5% was
transferred to Capital Reserve Fund and the remaining went towards employee related costs. In the same year council anticipated to generate $200 000 from IGPs and yet it only managed to raise $ 85 000 which was even below the actual revenue for previous year. The amount allocated to IGPs increased by $85 000 even though there was no new projects added.

In 2011, there was an introduction of a project, Stray animal sales which then saw that year’s revenue budget rising by 29% to $2 million. The actual revenue collected in this year was almost 88% of the budgeted estimates. Of the actual amount collected $350 000 was allocated to fund the recurring and new projects, 35% of the remaining amount was employee related costs, and the balance was allocated to service delivery and repairs. Since there was a new project, council budgeted to generate $200 000 from IGPs but it only managed to generate 47.5% of the budgeted revenue. The capital outlays to IGPs continued to incline upwards as it rose by $65 000. There was a 13% increase in the revenue budget of 2012 as there was also an introduction of a new project, the Garahwa field. Council managed to collect 82% of the budgeted revenues ($1.85m) which comprised of $125 000 revenue from IGPs which was 50% of the budgeted revenue from IGPs. As there was a new project that year, council allocated $400 000 to IGPs as to fund and sustain new and recurring projects respectively. The remaining balance of the actual collected was shared between service delivery and repairs, and employee related costs as 71% and 29% respectively.

The year 2013 saw the revenue budget being increased by 24% to $2.8 million, even though there were no new projects being introduced. Council managed to collect $1.95million in terms of revenues and of this amount $485 000 was allocated to IGPs, which were also expected to generate $250 000, of which council managed to collect 60%. The remaining $1.5million was used to cater
for service delivery and repairs, employee related costs and 5% was transferred to CRF. In year 2014, there was an introduction of a new project, Glenview water project, which brought the total number of projects to 6. Council continued to raise its annual budget, this time by 34% from the previous year to $3.75 million. Total revenues collected during the year amounted to 2.25 million, which comprised of $165 000 from IGPs, which was 55% of the budgeted revenue from IGPs. IGPs were also allocated $550 000 which showed a continuing rise in the outlays to fund them.

During the full council meeting that was held 22nd of September 2014, the current council chairperson Mr. E Muzamana, expressed his concern to management with regards to continuous rise in the annual revenue budgets and declining revenue generation by IGPs as there was continuous increase in funding the projects. His remarks were as a result of the number of projects that council was now running and yet they continued to allocate more funds to these projects.

As can be seen in table 1.1, from 2009-2010 council was having 3 projects, Lydale Farm, which was doing market gardening and poultry, Manesa Guest House, which was for rentals of meetings and conferences and Beerhalls which are 7 around the district. It added Garahwa field in 2011 which produced maize and sorghum, all for sale to Delta beverages. Due to the increase in stray animals in the district, council obtained a licence to contact Stray Animal sales in 2012. The last project was introduced in 2014, Glenview water project. Council was contracted to water pipe a residential location and collect revenue for the next 10 years after completion.

In its pursuance of IGPs, council has continued to fund both new and recurrent projects as it could be seen in table 1.1, where the capital outlays have taken an increasing trend from 2009 to 2014. Developments in these projects have been affected leading to revenue being locked in these IGPs,
which has led to the coming year’s revenue budget to be increased as council would want to compensate the locked income.

1.2 The statement of the problem

When the central government reduced is support to local authorities, CRDC being a local authority embarked on IGPs which was a plan to supplement its revenue base. Income generating projects require funding for them to yield results, as such this saw council increasing the year to year revenue budget with the aim of raising funds to fund new and recurring projects. The capital outlays to IGPs have continued to rise from year to year as from 2009-2014 and yet the revenue being generated by IGPs has not taken the same trend. The research now aims to look at the operations of Income Generating Projects performance.

1.3 The main topic

An investigation of the operations of IGPs on the performance of CRDC

1.4 Sub research questions

- What is the operational policy for IGPs at CRDC?
- What policy implementation guidelines are in place at CRDC?
- What personnel capabilities are available at CRDC for running IGPs?
- What challenges are faced in operating IGPs?
- What controls are in place over policy implementation?
- What would be the best practice in running IGPs?

1.5 Research objectives

- To identify the operational policy for IGPs at CRDC.
- To identify policy implementation guidelines at CRDC.
- To obtain an understanding of capabilities of personnel responsible for managing IGPs.
- To identify challenges faced in the operation of IGPs.
- To identify controls in place over policy implementation at CRDC.
- To establish the best practice in managing IGPs

1.6 Justification of the study

To the student

- The research is conducted in partial fulfilment of the requirements of Bachelor of Commerce Accounting Honours Degree and the researcher is currently pursuing his studies at Midlands State University. It will also perfect the researcher’s skills in research, identifying problems and recommendations solutions.

To the University

- The research is an input to literature that may be used by current and future students and other researchers.

To Chipinge Rural District Council (CRDC)

The research will make recommendations which may be adopted.

1.7 Delimitations of the Study

The investigation will focus on the period from 2009-2014, and Chipinge Rural District Council will intern be taken to represent the total population.

1.8 Limitations of the study

- Financial resources - this is the major constraint to the research project at the cost of transport to Chipinge to seek relevant information, mailing, internet, stationary, typing and printing are high. The researcher made use of electronic communication modes.
Cooperate confidentiality- the confidentiality policy at CRDC may restrict the researcher from accessing information. The researcher provided guarantee that the data will be used only for academic purposes only.

The researcher faced time constraints as he was to balance both the research and other academic studies. The researcher went on to work for long hours to meet the required time limit.

1.9 Assumptions

The organisation continued to operate Income Generating projects during the time of the research.

1.10 Definition of terms

CRDC: Chipinge Rural District Council

IGP: Income Generating Project

1.11 Chapter summery

The chapter presented the introduction, background to the study and statement of the problem, main research question, sub-research questions as well as the objectives of the study. The chapter also presented the justifications to the study, limitations and delimitation of the study, assumptions on the study as well as definition of key terms used. Chapter 2 will present literature review.
CHAPTER 2

LITERATURE REVIEW

2.0 Introduction

This chapter focuses on research objectives. The objectives include, IGPs operational policy, guidelines to policy implementation, personnel capabilities, challenges faced in running IGPs, controls in place over policy implementation and best practices in managing IGPs. The chapter also proceeded to evaluate theoretical and empirical findings with inconsistent evidence and gap of research left behind.

2.1 Operational Policy

An operational policy is defined as directives that outlines the general lines of action of an organization with regards to operations, administration and personnel (Bradlow, 2011). Operational policy further stretches to define strategies instituted to regulate and provide a high level guide for operational decisions. According to Lelkes et al (2010), an operational policy enables the organization to define a common approach in controlling business transactions, flow and usage of funds. Blozik et al (2012) adds on to say that operational policy provide a shared vision between management and the general work force. Millard (2008) and London (2015) agrees that operational policy is not rigid hence it can be updated when there arise an anomaly. According to Lelkes et al (2010) a sound operational policy should include the responsibility of the board, the employees and code of conduct, incorporating data protection equal opportunities and health information to address hazardous situations. Pollard et al (2015) adds on to say that operational policy should clearly explain as in black and white, about an organization or that which it purports to explain so that everyone on board will not be left wanting of information.
According to Pollard et al (2015), argues that a sound operational policy should be available to all employees involved, should they want to refer or use it as a source of reference. Pollard et al (2015), Bradlow (2011) and London (2015) also agrees on the explanation of Lelkes et al (2010) but alludes that the language and any legal jargon should be readable and easy to understand such that there will be *consensus ad idem* between the preparers and the users. Cornell (2013) and Lelkes et al (2010) agrees that an operational policy for a project is an internal law, which is a combination of constitutive documents of an organization and the rules and regulations that it develops to govern and direct in a way which it implements its mandate.

2.1.1 Segments of an Operational Policy

Figure 2.1 Segments of an operational policy

![Operational Policy Diagram](source)

Source: IMF 2012, policies and procedures

2.1.1 Board responsibilities

According to Lelkes et al (2013), an operational policy should establish the responsibility of the highest decision maker within the organization so that it has binding authority and its decision on the operational policy stands. The board is given the mandate to oversee the smooth running of the projects as they retain the last say on the decisions and rules outlined in the operational policy.
Pollard et al (2015) also agrees that if the board’s responsibilities are not clearly spelt out, the project’s objectives and goals will be difficult to achieve. It is also the responsibility of the board to make funds available for the attainment of best results of projects. Jones (2010) also suggests that a project operational policy should see that there are provisions where the authority of the board is delegated so that those on the ground are given the chance to map and mold the project for best results. According to Forum for Watershed Research and Policy Dialogue (2012) the major responsibility of the board that should be outlined in the operational policy is the approval of the project to be embarked on, bearing in mind that the approval should be done in consultation with the finance department.

2.1.2 Employee responsibilities

In the case of operational policy the employee will refer to all the workforce involved in the operation of the project. According to Pollard et al (2015), a sound operational project policy should establish employee responsibility so that, there is a clear road map for the fulfillment of the objectives of the project. Pastore, (2010) and Carlos et al (2014) concurs to the same notion but adds on to say that, employees are the people responsible for the transformation of the project into reality as such, the transformation process should be clearly spelt out. When employee responsibilities are spelt out in the operational policy, the day to day activities of employees are defined, this gives direction and guidance to the employees involved in the operation of the projects. Lelkes et al (2013) and Carlos et al (2014), agree to the notion of sense of direction, but puts across the concept of rigidity as they states that employee innovation is reduced as every step made in relation to running of the projects will be spelt out. Martindale (2007) agrees with Lelkes et al (2013) and Carlos et al (2014), as he cites that for best results to be achieved from running
projects, some degree of individual independence will be required, so thus implying that room should be left for innovation.

2.1.3 Code of conduct

According to Lelkes et al (2010), an organization should establish a specific code of conduct for every project undertaken, though maintaining the underlying principles of the main code. Martindale (2007) also adds to this notion by stating that, each project is unique in its own making as such to rely on the code that governs the whole organization can be suicidal as it will undercut some operations. Jones (2010), states that, the code of conduct is one of the documents within the policy manual as such it spell out specifications in relation to the operations of the project. Martindale (2007), states that conflicts and challenges arise within the operation of any project, as such a code of conduct is essential as it spells out ways to handle these when they emanate.

Most authors in Africa do agree that projects management is essential, as there should be a clear chain of command and lines of authority (IMF, 2012), of which, when established the code of conduct smoothens such issues. According to Lelkes et al (2013), the code outlines the protocol to be followed by the board in their quest to delegate authority, as it clearly spells out that responsibility should not been delegated, so as to protect shareholder interests and stakeholder participation.

2.1.4 Data Protection techniques

Within any organization, every piece of information about that organization is highly valid, as such this is the same for every project undertaken by an organization. Every information that relates to projects has high value, as such safety precautions are required so as to also protect the interest of the organization invested in projects. According to Carlos et al (2014), operational policy should also have to spell out how the information generated in the running of a project is stored so as to
safeguard the loss of investments and patents rights in some cases. Pollard et al (2015), states that information generation about a project does not start after the project has come to life, but begins in the very early stages of planning, so this entails that the operational policy should define ways and means of protecting this data.

2.1.4.1 Manually stored Data
According to Forum for Watershed Research and Policy Dialogue (2012), it is not every situation where data has to be stored electronically even in the modern world, since other information is better off when manually kept. An operational policy should also spell out how and when information should be stored manually, as this will ensure continuous availability of information when needed. Office of the Auditor General, (2013) also concurs to this notion by adding that, it is not safe to establish electronic means of storing information as such there should be established a manual storage mechanism. A sound operational policy, also has to explain the ways of handling, requesting, processing and communicating manually stored data, as this reduces duplication, bureaucracy and breakdowns in the operation of a project.

2.1.4.2 Electronically stored data
According to Martindale (2007), states that, especially in Africa, most of information relating to projects is stored manually and yet their counter parts in Europe and Western countries have since set the tone in adapting to developments in changes in technology. IMF (2012) adds on to say when an operational policy establish the means of storing data, for quick access and processing data is stored electronically thereby speeding up operations. According to Lelkes et al (2013) electronically stored data quickens the communication networks of the project and reduces paper work that will be encountered in manually stored data.
CRDC had an operational policy, though this policy was the master policy for all the projects that council undertook. The operational policy, had all the cornerstones of a sound operational policy though the code of conduct was generic to any project whether new or old, as such it left a lot to be desired. The responsibilities of both the senior management (board) and employees were spelt out, as such there was point of reference. The methods of storing data were both manual and electronic so as to facilitate accessibility and reduce duplication.

2.2 Policy implementation guidelines

2.2.1 Guidelines

According to Millard (2008), guidelines are defined as statements by which we determine a course of action, as such guidelines aims to streamline certain process according to a set routine or sound practice. Blozik (2012), puts across that guidelines are not rules or polices as such they can be set aside, when they conflict the set policies. In the token of a project, an organization can establish guidelines to be used to make actions and activities of employees and divisions more predictable and expectedly of high quality. Blozik (2012) and Eccles (2011) also agrees that guidelines for policy implementation are very prescriptive, some are advisory and yet others are exhortatory. According to Millaed (2008) guidelines should not be less precise or complete than the evidence permits, and should also be not more precise that the problem requires, as such guidelines should be detailed, complete and specific.
According to Blozik (2012), guidelines are explained as recommendations and best practices that can be adopted, hence acting as directives to policies though they do not have any standing. Figure 2.2.1 gives a clear picture of how guidelines are drafted, level of importance and hierarchical position. Guidelines to policy implementation are viewed as best practices that are not usually requirements, but are strongly recommended. Millard (2008), suggest that, guidelines would then be recommended non-mandatory controls that help to support standard, or serve as a reference when no applicable standards are in place, hence guidelines to policy implementations are divided into, recommendations, and best practices.

2.2.1.1 Recommendations
The success of any project rests with the use of resources as such, Forum for Watershed Research and Policy Dialogue (2012), states that employees are recommended to uses resources for their rightful purpose, so as to be able to achieve the best out of the use of those resources. Both management and employees are also encouraged to adhere to policies and procedures if best results
are to be achieved, that is to follow the operational policy in place for a particular project. In most cases, recommendations are nowhere to be referred to as such they can said to be daily advisory sentiments that management can ushers out to fellow workmates (Blozik, 2012). According to The Global Fund (2016), the operation of any project requires, situational advice which can be termed recommendations, usually that comes with those charged with governance of the same.

The Global Fund (2016), disagrees with the notion of recommendations as guidelines to policy implementation, as he states that, the establishment of an operational policy is enough, since a well-defined policy can cover all the angles that problems can emanate from.

2.2.1.2 Best practices
According to Kiamba (2014), IGPs have similarities in the way of operations, and in management as such a practice of operation adopted for the first one, can also be used for the proceeding ones. In this regard once a practice has been identified, it can be encouraged to employees so that, operations can be managed following the practice.

2.3 Personnel Capacity
Personnel capabilities (PC) are a set of internally generated drivers that enables individuals to diffuse into a setup of structures thereby blending with the requirements of belonging (Sheffield Hallam University, 2014). According to Blozik et al (2012), PCs have the ability to enhance learning by creating a more cooperative and inclusive environments for the achieving of project goals. PCs are the skills that should be possessed by employees so as to enable peer assessment and allowing them to become more responsible of their work. Sheffield Hallam University (2014) classifies PCs into the following, teamwork, creativity, communication, tenacity, problem solving self-motivation ethical values and integrity.
2.3.1 Teamwork

Teamwork is an essential personnel capability that catalyze the attainment of a project’s goals since it establishes and creates an environment of working in groups (Eccles et al, 2011). A team has more ideas that are brought in for discussion, thereby spreading the risks of failure that may be encountered if there was individualism. A project can attain a higher probability of success if employees are working as a team, rather than individuals.

2.3.2 Creativity

Creativity brings out the concept of innovation, as such it revolves around new thinking, sharing and working with unusual ideas. According to Baker et al (2015), creativity becomes rigid if there is much emphasis on adhering to standards, since when operations are unfolding, they usually do not follow a pattern as such standards creates rigidity. Income generating projects requires a lot of creativity, if they are being operated from an angle of non-profit making philosophy, like that of local authorities. As a personnel capability, employees should be encouraged, such that the operational policy should also address issues of creativity and how they can be taken on board.
2.3.3 Tenacity

The operational policy in-line with IGPs, should stress the fact of meeting deadlines, and it should address the effects and consequences that are attached when deadlines or targets are not met. Tenacity is a capability that should be encouraged amongst workers involved in running IGPs, such that, there are no delays, in adapting to changes that projects can encounter, since if employees fails to meet targets, the success of a project hangs in the balance (Sheffield Hallam University, 2014).

2.3.4 Problem solving

The success of a project depends on the ability of individuals involved to solve emanating problems, since there is no business environment that does not face problems. According to Sheffield Hallam University, (2014), employees should be willing to work towards a solution by analyzing a problem and forming strategies to face the problems. The operational policy should also, be in apposition to explain the means and ways in which problems are categorized into staff oriented and project oriented and how best can they be solved. Management have also a mandate to encourage in house problem solving as it encourages team working and oneness (Millard, 2008).

2.3.5 Communication

The workforce and management should have a bond that is bound by an inclusive communication channel, that encourages communicating opinions and feelings appropriately. According to Blozik et al (2012), communication has the ability to cripple operations if it becomes autocratic, that is if a top to bottom channel is stressed. The success of a project depends on the capability of involved individuals to communicate their ideas, suggestions, and recommendations, as this creates room for future improvements (Sheffield Hallam University, 2014).
2.3.6 Self-motivation

According to Sheffield Hallam University (2014), self-motivation is an internally generated capability if management creates room for inclusiveness, which then create an environment that encourages employees to bring their self-thought ideas on the table for discussion. This capability motivates workers to be motivated to do what needs to be done, as such they do not just awaits for instructions to be dictated.

2.3.7 Ethical values

According to Blozik et al (2012), ethical values are enshrined in one’s behavior in relation to their character. To be ethical, is to have consideration over and above what is legal, such that the substance of events takes precedence over the legal form of the same. Personnel involved in IGPs management should poses such capability to consider the moral values of their stakeholders so as to increase stakeholder participation (Sheffield Hallam University, 2014).

2.3.8 Integrity

According to Millard (2008), integrity entails being truthful and honest in all business dealings regardless of how as an individual are you affected. Integrity is personnel capability that enables employees and management to work towards a common goal which is attainment of organizational objectives. The absence of integrity renders malpractices such as fraud, embezzlement, corruption, collusion and overrides (Blozik et al, 2012).

2.4 Challenges faced in the operation of IGPs

Most of African local authorities have embarked on projects mainly to sustain their income generation, as their central governments have given them a leeway, mainly through an enabling Act (Zimbabwe institute, 2015). In Zimbabwe the same has been done to local authorities, as they have been empowered by central government to start the operation of income generating projects (IGP). This
leeway was to release pressure on central government from funding most of local authorities’ services. According to Chilunjiku and Zhou, (2013), these projects are operated in the manner to generate profit as such, challenges are encountered as in anyway profit oriented organization encounters challenges. Ndlovu, (2014) also agrees that challenges that are faced in a competitive environment, as such they can be classified into macro and micro challenges. According to Ndlovu, (2013) challenges faced in operating income generating projects can be classified into external and internal, implying that, some challenges are within the organization where as others are beyond the control of the organization. Ndlovu (2013), Zivanai et al (2010) and Kurebwa (2014) agree to the fact of challenges bedeviling IGPs, but explain that, the challenges can be classified into, political, economic, social and human errors. Chilunjiku and Zhou, (2013), agrees to this notion but disagrees with the fact that local authority projects can face political challenges, as local authorities are an extension of central government as such they are protected.

2.4.1 Macro challenges (external)

According to Chilunjiku and Zhou, (2013), macro challenges are usually beyond the control of the local authorities as such they have the capacity to even end the operations of the project. According to Kurebwa (2014), most of Japanese local governments, have either halted or ended operations of their IGPs as a result of macro challenges. Ndlovu (2013) agrees to the notion of Japanese local governments, but adds that there is much risk and uncertainty that needs to be addressed when local authorities are tackling macro challenges to IGPs.
2.4.1 Natural Disasters

Natural disasters extend to epidemics, disease outbreaks, sudden changes in weather, earthquakes, heavy winds and many other, as long as it is no man made, it has the ability to ruin the efforts of a local authorities (Ndlovu, 2013). According to Kurebwa (2014) most of Asia’s local authorities IGPs have been halted or ended due to monsoons and hurricanes that are perennial to these areas. Natural disasters have the ability to cripple even the operations of a local authority, hence project survival becomes a myth. According to Berman (2010), regardless of progress being noted within an IGP, natural disasters can drain the much awaited returns as such most IGPs that have been hit by Natural disasters have not survived at most a month after the disaster. Amongst IGPs that are mostly affected by natural disasters are agricultural projects such as cattle ranching, poultry, market gardening, and field farming, and housing projects (Kurebwa, 2014).

2.4.1.2 Changes in the Economy

Economies of most developing countries are very volatile as such they have a negative effect on the local authorities IGPs (Moshe et al, 2010). According to Denhere et al, (2011), since IGPs are projects to generate profit they are likely to be affected by changes in policies by central governments. Central governments can introduce import and export regulatory policies as such
projects that relied on importation of certain materials and projects that export their products would be affected. When policies are introduced they are not selective as such every business in the opposite direction of the policy would be affected (Valk and Wekwete, 2012). Upcoming economies are susceptible to inflation, which is an economic change that is a challenge to IGPs, as it erode the buying power of the returns from these IGPs and even the investment itself. According to Chingenya (2010), most of local authorities in Africa have abandoned their IGPs as a result of inflation, as some projects were attacked in their early stages as such inflation eroded their investment and working capital leaving local authorities with no choice but to abandon operations (Ndlovu, 2014). Another sudden economic change that challenges the operations of IGPs is changes in customer tastes and preferences. Most local authorities especially those in sub Saharan Africa, have had their IGPs crippled due to changes in customer tastes and preferences as they take long to adapt to changes in consumer tastes, (Ndlovu, 2014), which then means that products being offered will end up flooding the market. Kurebwa, (2014) agrees to the notion of local authorities failing to adapt to changes in consumer tastes and preferences, but also adds that this is due to organizational structures that encourage bureaucracy, which then slows the process of innovativeness as compared to Private sector.

2.4.1.3 Political challenges

Local authorities operate under the arm of central government as such their main mandate of service delivery is not affected by changes in the political environment, but when they engage in IGPs, they are now vulnerable to changes in the political world (Zivanai et al 2014 and Kurebwa, 2014). According to Ndlovu (2014) the political changes have an adverse effect to the operations of IGPs as they do to normal business environment. Ndlovu (2014) states that most of local authorities especially in Africa, have had their resources channeled to furnish political interests by
those figures with higher ranks in the politics of the day. Zivanai et al (2014) also agrees to this
notion as he mention that local councilors and legislatures have stretched their political long arms
to milk resources from local authorities, of which most of the resources would have been budgeted
to cater for IGPs. In times of elections, local authorities’ resources are called up to support the
central government, as such efforts and funds for IGPs are diverted to meet the needs of central
government.
Civil unrest is another political challenge that affects IGPs, as it does to all other sought of business
(Ndlovu (2014). According to Malindabingwi and Singa (2014), civil unrest destabilize the
business operations as such the operations of even IGPs are brought to a halt, since IGPs are forms
profit generating segments.

2.4.2 Micro challenges (internal)

According to Ndlovu (2014), internal challenges, are challenges that the organization (local
authority) can deal with, that are either known or unknown. Chilunjiku and Zhou (2013) agrees
with Ndlovu (2014), and also adds that internal challenges can be human created and management
are in a position to rectify such but they are a challenge since they have the potential to cripple the
operations of IGPs.

Figure 2.5 Micro/ internal challenges

Source: Primary
2.4.2.1 Misuse of resources

According to Chilunjiku and Zhou (2013), personnel charged with the management of IGPs have a tendency of diverting resources to meet their benefits, just as they do under normal local authority business. Local authorities are not profit oriented as such there is a bit of reluctance when it comes to resources safeguarding, this is usually the factor that will lead to resources that would have been channeled to IGPs being siphoned to other areas that are not IGP related (Ndlovu, 2014). According to Denhere et al (2011), misuse of resources also entails a situation of even, pipelining such resources to other meaningful business events but as long as they are not being utilized for the purpose intended then that entails misuse. According to Zivanai et al (2014) local authorities have fixed budgets, as such if funds are allocated for a certain goal, channeling them towards another entails misuse and this is the syndrome with many local authorities especially of Zimbabwe (Ndlovu, 2014).

2.4.2.2 Managing Department

Local authorities are organized in a manner that is structured and controlled by the central government (Ndlovu, 2014), meaning their organogram is structured in a fixed way such that when they start to embark on IGPs, there is no specific department to oversee the operations of IGPs (Ndlovu, 2014). According to Chilunjuku and Zhou (2013), local government of developed countries have specific departments to oversee operations of IGPs, as such, it becomes manageable to run an IGP as a profit department under a nonprofit oriented organization. In contrast to developed countries, developing countries are yet to move towards this idea of having a profit generating organ running smoothly under a nonprofit organization. According to Ndlovu, (2014), in most cases where there is no specific department to oversee the operations of IGPs, the function will be ceded to the Finance department of the authority which also has the mandate of maintaining the authority’s financial records, this the means that there is bound to be short comings in the
financial operations of the IGPs. According to Kurebwa (2014), some councils in Zimbabwe to be specific would set up a commission to oversee the operations but the challenge comes in the composition of such a commission.

2.4.2.3 Funding

According to Ndlovu (2014), local authorities face the challenge of continuous funding of their IGPs as most of their funds comes from local populace. There are IGPs, which requires funding for longer periods of even 5 years before they start to yield results, as such the general populace would start to resent payment of their levies as they would be saying they are not seeing the fruits of their levies (Chingwenya, 2010). Denhere et al (2011) and Berman (2010) agrees that most of local authorities are faced with the challenge of funding for their IGPs, since even grants they receive from central government have specific usage as such, such monies cannot be channeled towards funding IGPs, which then means in the event of additional funding being required, there will not be any resulting in crippling operations of IGPs.

2.5 Controls in place over policy implementation

Local authorities are known of their recruiting skills, as such a number of controls are needed to safeguard divergence. Controls entails the safe zone created to oversee, operations and maintain order in running the organization. According to Zimbabwe Institute (2015) controls to oversee policy implementation are categorized into explained code of conduct, defined responsibilities and committed, skilled workforce Financial and administration.

2.5.1 Explained code of conduct

The code act as a source of reference in times of conflict, as such, for it to clearly fulfill this mandate it has to be explained to all as in black and white. According to Hanemann (2012), the code of conduct, acts as the judge of matters when they arise, so in times of conflicting matters
during operations it can be referred to help clarify the matter. The code of conduct draws a road map for and how the operations are supposed to be carried out, as such if it is explained to all, especially those that are involved, it yield resounding results

2.5.2 Explained responsibilities

A sound operational policy contains a well-defined document of responsibilities, as such this acts as a control tool, when responsibilities are defined it helps to reduce the risk of duplication of tasks, wasting of resources and conflicts amongst workers. According to Ocampo (2014) employee responsibilities should be clearly defined to all employees including workers who will be working on behalf of the organization as subcontractors.

2.5.3 Committed and skilled workforce

According to Osterwalder (2012), a highly committed and skilled workforce is an asset to an organization as they complement the investment that would have been made in IGPs. Skills are very significant for the success of any project as such employees inclusive of those subcontracted should poses the required ingredient, if IGPs are to yield results.

2.5.4 Financial controls

According to Denhere et al (2011), financial controls are all the components of financial statements inclusive financial and operating ratios. Zimbabwe Institute (2015) asserts that financial controls are crucial for the attainment of target objectives as they supply guidelines, direction, control and discipline over usage of resources. According to Zivanai et al (2014), financial controls over projects, would mean income statements, cash flow statements, budgets sheets, accounting systems and operating ratios produced for a specific project. Malindabingwi and Singa (2015), argues that financial controls in local ties cannot be specific on a certain project but are a blanket over the whole operations of local authorities since most local ties are an arm of central government hence
there is a lot of involvement by central power. According to Ndlovu (2014) the success of projects in local authorities rests much upon their ability to present transparency in financials of projects so as to avoid the undercuts and misuse of resources allocated to projects, of which transparency is explained by their ability to timeously produce financials relating to such projects.

2.5.5 Administration controls

According to Malindabingwi and Singa (2015), administration controls are an umbrella which clouds all other controls, as such they map the way for the development of an operational policy. Ndlovu (2014) asserts that admin controls can be classified as organization of service forces, control of resources and equipment, personnel management, unit logistics, individual and unit training, readiness, mobilization, demobilization, discipline and all other matters included in the operational mission statements. Ocampo (2014) also add to the above notion by Ndlovu (2014), stating that an IGP is a unique operation intended to transform the financial position of an organization, as such there is need to establish admin controls which coordinates management and employees.

2.6 Best practice in managing IGPs

2.6.1 Investment appraisal

Investment appraisal is a technique use to recommend for operation of a profit generating project, since a pool of projects are appraised with the intention of eliminating projects that would give poor results at the end. According to Zivanai et al (2014) and Ndlovu (2014), investment appraisal techniques can be used to give guidance in the selection of the best course of action to be undertaken given a pool of decisions that will have to lock capital. Ndlovu (2014) states that, before embarking on a project, it is of an advantage to first consult the techniques of investment appraisal, as they project the future cash flows, discount them to present value, and then sum up
the discounted cash flows to be compared with the initial outlay so as to see whether they still yield a positive outcome. The projects that yields a positive outcome means that an investment can be made and funds can be channeled towards such a project. The techniques of investment appraisal, opens the eyes of those that wants to invest, and they are easy to understand as they range from the simple ones to the difficult ones. According to Chilunjiku and Zhou (2013), most of investment appraisal techniques can be used concurrently, implying that all the methods can be used on one project, to cater for those that may refer some techniques as difficult to understand.

2.6.2 Risk based approach

Income generating projects are introduced in an environment of their own as such they face the wrath of risk and uncertainties that bedevils the business environment (Malindabingwi and Singa, 2015). The risk based approach seeks to close the gap between lucrativeness and successfulness of a project, since the approach explains that a project that is very lucrative for investment might not also be safe to investment. According to Ndlovu (2014), agrees to this notion and continues to say, the risk based approach encourages investors to clearly ascertain and measure the risk and uncertainties that they face in investing in a project. The approach becomes a better practice in running IGPs, as it addresses the probability of failure and success of a project, in a way local authorities are given a chance to vet and be able to recommend a better project based on its probability of success.

2.6.3 All-inclusive management approach

According to Moshe et al (2010), an all-inclusive management approach is an upcoming practice in managing projects, especially profit generating projects in Asian communities. The approach seeks to bring the sense of oneness while running a project between management and fellow workmates. According to Berman (2010), puts across that, the all-inclusive management approach,
can be resented in a set up where most of controlling power over the project affairs centers around an individual, as such the approach seizes to take shape. The approach also seeks to incorporate main objectives that are management’s responsibility and operational goals that are employee centered so as to uphold a sense of belonging and by so doing as motivational tool.

2.6.4 Other best practices in fast developing countries (BRICS)

According to Stutckenbruck and Zomorrodian (2009), local authorities in Brazil have adopted the investment appraisal approach, incorporating the understanding of certain technical, political and environmental conditions that should be met. Stutckenbruck and Zomorrodian (2009) further stressed that since local authorities are service provision mandated, their projects have to be implemented, after they have been incorporated into an indigenous framework based on the local values, beliefs and behavioral patterns of the local populace. According to Polkovkov and Ilina (2014), local governments in Russia, have followed a similar trend to that of the Brazilian set up, only that their political and cultural aspects have a higher influence on running a project. According to Indian Institute of Management (2015) local authorities in India employed an all-inclusive management approach to management and operation of IGPs, as most of local tie’s projects are co-managed with central government. In South Africa the management of local authorities rest with provincial governments, as such according to Berman (2010), IGPs in most cases are subcontracted so as to afford the local authority ample time to manage service provision mandates. According to Kiamba (2014), most of government institution in Kenya have managed to adopt the business like income generation and financial management strategy, so as to address the concept of running IGPs as a successful profit generating business segment. Kiamba (2014) furthers his concept by adding that, a successful profit generating business would need to separate its management from that of the government institution, as this facilitates management styles and
concepts, since those under the influence of government have a tendency of bureaucracy which cripples and slows operations.

According to Ziderman and Albrecht (2015), the best way to deal with income generating projects that are managed by government arms or local authority would be to create a wholly owned company by the institution. The company would now have the mandate to identify resources, within the government institution that could profitably be used for commercial activities, apply those resources in the development of commercial ventures where competitive environment can be gained and lastly formulate and popularize strategies that can allow a high degree of productivity within the institution.

2.6.5 Research gap Analysis

Carlos et al (2014), Ziderman and Albrecht (2015), Blozik et al (2012), and Pollard et al (2015) agree that there is need for the establishment of a detailed operational policy for each project to be undertaken by a local tie. London (2015), Lelkes et al (2010) and Cornel (2013) disagree with the establishment of a unique operational policy for each project as they articulate the need to streamline the main operational policy towards the attainment of organizational goals as they cite cost benefit analysis. African authors such as Zivanai et al (2014), Kurebwa, (2014) and Ndlovu (2014) point out that local ties are services providers, but when they set their focus on generation of income there is need for a specific operational policy to guide the operations of the project. In developing economies such as that of Kenya and Tanzania, local ties are almost 75% funded by central government, as such they lack the motive to see the need for a specific operational policy for a project they undertook (IMF, 2012). According to Ndlovu (2014), the Zimbabwe situation has anomalies existing as such the concept of relying on central government for funding by local
ties, does not provide sustainable service provision. Local ties in Zimbabwe have had to formulate policies for the operation of IGPs (Ndlovu, 2014).

In literature there is emphasis on the establishment of an operational policy to govern local authorities. The literature about a specific operational policy for a project still remain an area that authors are to agree, as such there is cause to warrant a research to investigate the performance of IGPs in the existence of a specific operational policy and an umbrella operational policy. The research also seeks to address this gap by providing the best way to manage IGPs in Local authorities given the existence of a specific and an umbrella operational policy.

2.7 Chapter Summary

This chapter emphasized on related literature on operational policy, guidelines to policy implementation, personnel capabilities, challenges faced in running IGPs, controls in place over policy implementation and best practices in managing IGPs. The proceeding chapter in on the methods of research to obtain relevant data to the research.
CHAPTER 3

RESEARCH METHODOLOGY

3.0 Introduction

This chapter presents how the research was carried out, research design used, target population, sampling, sources of data, type of questions, research instruments, data triangulation, data validity, data presentation and data analysis.

3.1 Research design

According to Bryman, (2014), a research design entails elements of collecting data (evidence) such as experiments, surveys, interviews and observations both participants and naturalistic. A research design is of great merit as itformulates the foundation of the research flow. There are a number of research design methods such as, descriptive, case study, exploratory research design and many others that a researcher can follow depending on the type and area of question and study respectively. Seale (2009) asserts that research design is a framework that sets the parameters of the type of data to be gathered, sources of data, and the means and ways of collecting data. The gathered data can be tabulated in tables and diagrams.

3.1.1 Descriptive research design

According to Seale (2009) a descriptive research design explains and outlines the current situation, by taking on board a number of subjects and questionnaires so as to fully give a reasonable assurance of the current situation. In light of this, descriptive research design is perceptive in addressing distinctive features of subjects of a particular population, say either at a definite point in time, for comparative purposes. The method can subdivides into quantitative (questionnaires)
and qualitative (interviews) techniques, hence the production of quality conclusions and recommendations.

**Merits**

Descriptive research design, furnishes a relatively full view of what is happening at a specific juncture. With this method, a large amount of data can be gathered which then maximize the dependability since it will be based on actual experiments (Bryman, 2014). A focused study can be developed since the method provides sufficient data.

**Demerits**

However the descriptive research design lacks confidentiality as the respondents to the researcher’s questions may feel attacked when the questions seems more personal especially questions that may relate to ones position within the organization.

**3.1.1.1 Qualitative method**

In descriptive research design, there are two techniques that the researcher used and one of them is qualitative method. According to Singpurwalla (2013) qualitative method, entails the gathering of data that cannot be measured on a natural numerical scale and can only be grouped into one or more groups of categories. Creswell (2012), asserts that, qualitative method, goes deeper by getting subjects to respond to open ended questions thereby airing out their views about a particular given matter. This approach was useful since it was used to gather views about, operational policy of IGPs, Guidelines to policy implementation, controls in place over policy implementation and factors affecting performance of IGPs. The researcher used the interviews only to target departmental heads as they are the may link between policies and IGPs.
3.1.1.2 Quantitative method

Another technique of descriptive research design is the quantitative method which quantifies and structures data and also presents the findings in figures. According to Singpurwalla (2013) quantitative method of data collection, defines measurements that can be recoded on a naturally occurring scale. Quantitative method also involves the use of closed ended questionnaires (Bryman, 2014), as the researcher aims to unlock the reasons behind slagging IGPs performance of the local authority, as such questions about the operational policy, guidelines to policy implementation, controls in place over policy implementation and best practices were asked. This approach also helped the researcher to be able to analyze data that was collected using questionnaires.

3.1.2 Exploratory research design

This according to Creswell (2012), is used in the research, when inferring for new insights, which is to question experts in the field about their views and sights of the matter.

Merits

This research design comes with flexibility and adaptability, if there is need for change when new data comes to light (Saunders, 2007).

Demerits

However, there is a concern when it comes to statistical strength that can be generated by this design, even though it can give inference to the researcher to determine how and why events transpired.

3.1.3 Case study

According to Saunders (2007), case study research design involves inference into events within real life context taking into cognizance multiple sources of evidence. In this view, Cooper (2013)
asserts that case study research can be said to be an inquiry that concentrate on explaining, brainstorming, prognosticating and driving an individual e.g. (organization, process, persons, nationality or culture). According to Creswell (2012). This method has been said to answer the questions such as the what, how and why of the research.

**Merits**

The case study method is said to solve problems (constructive), creates new knowledge (exploratory), and evaluates a proposal with theoretical evidence (confirmatory). The method is also said to take on board both qualitative and quantitative techniques, grasping either primary or secondary data (Burns and Bush, 2010).

**Demerits**

However case study method deals with internal vs external validity, which then limits the researcher since, he does not have control over some variables or events. The researcher will now have to accept that some findings applicability may not work well with other cases, depicting that the study may gain externa validity and fail to attain much of internal validity.

The researcher adopted the descriptive research design in a mixed approach, by adopting quantitative and qualitative research methods which enabled the researcher to obtain more data and understanding of the circumstances that IGPs of local authorities are facing

**3.2 Population**

According to Kumar (2012), a research population defines a community, which the researcher targets to obtain the required data so as to be able to present the research. Staller (2010) agrees that a population can be a community, individuals, organizations, households, departments of
organizations, and regions, hence it can be deduced that a population is a consummate set of research units and objects.

According to Duffy et al (2011), the research units or objects (population) can be further classified in-terms of geographical location, age and gender and some other distinctive characteristics. For considerably large population size, it is impracticable to include the entire population into the research (Saunders, 2007). Uma and Pansiri (2011) defines a target population as departments of an organization, organizations, individuals, social interactions and events which exhibit more or less identical features traits whence a sample population will be deduced.

### 3.3 Sampling and Sample size

The researcher targeted Chipinge Rural District Council focusing on Finance, Admin, Technical, Audit and Social services department employees as well as members of the IGP commission.

**Table 3.1 the respondent group, sample size, population and sample**

<table>
<thead>
<tr>
<th>Department</th>
<th>Population</th>
<th>Sample size</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance</td>
<td>10</td>
<td>7</td>
<td>70%</td>
</tr>
<tr>
<td>Administration</td>
<td>10</td>
<td>6</td>
<td>60%</td>
</tr>
<tr>
<td>Technical</td>
<td>4</td>
<td>4</td>
<td>100%</td>
</tr>
<tr>
<td>Audit</td>
<td>5</td>
<td>5</td>
<td>100%</td>
</tr>
<tr>
<td>Social Services</td>
<td>5</td>
<td>3</td>
<td>60%</td>
</tr>
<tr>
<td>IGP commission</td>
<td>6</td>
<td>6</td>
<td>100%</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>40</strong></td>
<td><strong>31</strong></td>
<td><strong>77.5%</strong></td>
</tr>
</tbody>
</table>
**Sampling**

According to Cooper (2013), a sampling is a subset of a population representing the whole. Eugene et al (2010) states that a sampling can be carried out using two methods which are probability and non-probability sampling. Kumar (2012) further points out that probability sampling can take the form of random sampling, stratified, and systematic sampling, whereas non-probability sampling can take the form of a census, convenience, judgmental and snowball sampling. According to Burns and Bush (2010), sampling entails a pragmatic means of analyzing human beings and their activities, mind sets, attitudes, capabilities and interactions in relation to a research study.

**Sampling methods**

**3.3.1 Convenience Sampling**

According to Burns and Bush (2010), convenience sampling relates to a technique of sampling that researchers adopt based on their constraints that they will be facing during the research, as such they will conveniently select whom to interview or to issue a questionnaire. Uma and Pansiri (2011), says that convenience sampling comes from its name, as such researchers would obtain data considering what is cheaper and how accessible the sample to them.

**Merits**

Convenience sampling usually comes in when random sampling fails to deliver (Kumar, 2012). It can also be adopted in pilot studies, short term projects, usually when there is time constraint to build probability sample.

**Demerits**

According to Kumar (2012), when convenience sampling is used, the results obtained, conclusions reached cannot be generalized to whole population, since the result would have eliminated equal chance to sample subjects, as such results relate only to those that provide the information.
3.3.2 Stratified Sampling

According to Duffy et al (2011), stratified sampling entails grading the sample considering specific characteristic to a certain group, so that specific attributes are equally distributed amongst the sample. Duffy et al (2011), states that stratified sampling technique is a refinement of random sampling as it eliminates bias and unrepresentativeness of the population found in random sampling.

Merits

Stratified sampling includes specific characteristics to a sample thereby giving the most representation of the population, such as work departments are classified independent of other departments, gender and level education. Uma and Pansiri (2011) says that a sampling framework can quickly be identified using specific attributes.

Demerits

Stratified sampling requires researches to come up with specific characteristics thereby requiring time, of which without adequate time it is difficult to produce reliable information.

3.3.3 Random Sampling

According to Staller (2010), random sampling gives equal chance of selection to each item in the population, such that, each possible sample has an equal probability in the entire population of making it to be included in the sample size. Random sampling requires researchers to identify sample frame, decide sample size and finally apply consecutive numbers to the full sampling framework (Staller, 2010)

Merits
The results of random sampling can be taken to represent the whole population since every item in the population would have been given an equal chance of selection to make it to be part of the sample size.

**Demerits**

Random sampling requires one to construct a list of population so as to build the process of randomly selecting. It can also be a challenge if the researcher is not well versed with probability techniques.

**3.3.4 Census**

A census is a sampling technique that incorporates the whole target population in the sample size thereby allowing the sample size to be 100%. According to Eugene et al (2010) a census works well in a research the will gather data using quantitative technique and when the population is small usually fellow class mates and work mates in a small set up.

**Merits**

The results of a census can be highly reliable since they represent the information of every member of the population.

**Demerits**

A census sample becomes problematic when the sample is not static, such that it may require to incorporate small groups as when they surfaces.

**Justification of the approach to sampling**

The researcher went on to adopt a double sampling method, which is to combine two sampling techniques of convenience and stratified sampling. Stratified sampling was chosen for the advantage of grouping the population by its characteristics, such as when employees are grouped
by departments, age and level of education. Convenience was also used, as there was the use of interviews, of which the researcher interviewed those that were accessible.

3.4 Types of data

According to Kumar (2012), conclusions and recommendations emanates from gathered data, of which data can be gathered from primary and secondary sources.

3.4.1 Primary data

According to Burns and Bush (2010), primary data, is the information that a researcher gathers for the first time for a specific purpose. In this research, the researcher made use of primary data, as it provided a more refined, applicable and realistic information to address the research gap established in chapter two. Primary data used was gathered from Chipinge rural council, making use of interviews and questionnaires.

Merits

Primary data enables the researchers to address their specific hunger for knowledge there by addressing their research gap

Demerits

The reliability of primary data is very dependable on the ability of the researcher to fully comprehend the research instruments to be used to gather primary data, since if the researcher lacks the capability, then data can be distorted (Eugene et al, 2010)

3.4.2 Secondary data

Secondary data is defined as information contained in already published, authentic sources that a researcher can use (Cooper, 2013). Uma and Pansiri (2011) also points out that, with secondary data the researcher has no control over the use and intended purpose of such data, and it would
have been formulated to address issues that may have similar characteristics with the researcher’s issue.

**Merits**

Secondary data is cheaper to obtain and access, as compared to primary data.

**Demerits**

The researcher has no control over secondary data, as such most of it is not specific to the researcher’s problem. Secondary data tends to address other researcher’s problems (Saunders, 2007).

While conducting this research, the researcher relied upon both sources of data, which were primary and secondary. Secondary data used were academic journals, IGP manuals and operational policy documents as they help address the objectives of the research. Also primary data was used, which formulated the foundation of addressing the research problem, since there was need to address a specific area of research.

### 3.5 Research Instruments

Research instruments are the means and tools that are used to gather and collect data from the sources of data, which are secondary and primary (Cooper, 2013).

#### 3.5.1 Questionnaire

According to Kumar (2012), a questionnaire is explained as a set of questions issued to respondents to obtain their response. Duffy et al (2011), puts across that questionnaires are characterized with the quantitative type of research as it is used to obtain data from a large sample size which the researcher does not intend to have interaction with. A questionnaire also directs respondents of how to respond to given questions.

**Merits**
A questionnaire can be used in areas that are far beyond the physical reach of the observer, and they can be used when there is an intention to tabulate data in tables (Kumar, 2012). Questionnaires are also said to be cheaper and easy to administer, and they also enhance comparisons since they can be distributed to respondents at the same time with the same questions.

**Demerits**

Information presented by a questionnaire can be misleading if respondents fail to correctly interpret the asked questions.

### 3.5.2 Interviews

According to Burns and Bush (2010), an interview is a conservatory dialogue between two or more people in their physical form, or over other conversation mediums such as telephone, video conferencing through skype and many others (Staller, 2010). Uma and Pansiri (2011), points out that an interview is contacted between an interviewer and an interviewee, asking questions that are responded to immediately as they are asked. Interviews gives the interviewer an opportunity to assess the responses in relation to non-verbal behaviors, thus enabling the evaluation of the motives of respondents.

#### 3.5.2.1 Face to face interviews

According to Burns and Bush (2010), face to face interviews are conversations between the interviewer(s) and interviewee(s) in their physical appearances. They are intended to give the interviewer a clear meaning of the interviewee’s responses, as there is the analysis of non-verbal communications. Uma and Pansiri (2011) also points out that face to face conversations enables researcher to have a feel of the reality of the field of research.
3.5.2.2 Telephone interviews

Telephonic conversations removes the physical appearances of both the interviewer(s) and interviewee(s) (Uma and Pansiri, 2011). According to Staller (2010), telephonic interviews have been upgraded by upcoming digitalized telephonic conversations such that both the interviewee and interviewer can see each other even though not in their physical form.

Merits

Interviews enables the evaluation of non-verbal communications that stress the point being expressed by the respondent. Interviews also can be used well in a qualitative type of research since they work well with discussions. Interviews also enables the interviewer to rephrase questions that the interviewee would have missed the meaning, which cannot be case with questionnaires (Burns and Bush, 2010). According to Staller (2010), interviews can be of value in an exploratory research, and when the researcher wants to appreciate the meanings that are ascribed to certain phenomenon, hence creating personal contact. Interviews also works well with open ended questions and when the logic and order of questions being asked is complex.

Demerits

Interviews cannot be feasible in a large sample size since they are time consuming. For best results to be yielded by interviews, the researcher must possess very good communication skills to be able to capture the mind of the interviewee for best responses (Uma and Pansiri, 2011).

3.5.3 Observations

Observations are data gathering methods that requires the researcher to visit the research area such that information is gathered by the researcher from the sample population. Observation is said to be a systematic recording, analysis, description and interpretation of a population’s behavior (Creswell, 2012). Observatory data is crucial when the area of study entails understanding process.
and sequential events (Bryman, 2014). For best results from observations, there is need not to alert the respondents as they may manufacture certain traits just to please the observer.

**Merits**

Observations may be less costly and cheaper to carry out as there is need only for the researcher to observe and gather the required data. Observations can produce results that are reliable provided the respondents have not been alerted before the exercise. Observatory data, enables the researcher to be part of and experience real emotions of those being researched, hence it enables the researcher the opportunity to be aware of the significant social process (Bryman, 2014).

**Demerits**

Observations can be restrictive when gathering data as they tend to suit certain population characteristics such as processes. They also do not suit well since they require respondents not to be aware of the exercise being carried, due to character altering by respondents (Bryman, 2014). Uma and Pansiri (2011), states that observations can create ethical dilemmas for the researcher such as confidentiality, as the researcher may not come clean to the respondents that they are being observed.

The researcher went on to use both questionnaires and interviews. Questionnaires were to target statistical data whereas interviews were targeting management responses of questions about the performance of IGPs. Questionnaires were also used as a way of gathering data from a large sample size of forty respondents since the researcher was not in a position to conduct interviews with a sample size of forty respondents.
3.6 Types of Questions

3.6.1 Open ended questions

Bryman (2014), defines open ended question as an example of a question that allows the respondents to respond freely as they feel they would have been given room to do so. According to Eugene et al (2010), open ended questions work well with interviews as they allow the respondents to use their own words when shedding light over issues under investigations.

**Merits**

Open ended questions allow interviewee to restate the answer when they feel they will not have done justice responding to the questions. Also these type of questions empowers the interviewee since there is room to ask for clarity of the questions.

**Demerits**

Open ended questions give room of explanations as such if not controlled the respondents would end up explaining issues outside the area under study.

3.6.2 Close ended questions

According to Eugene et al (2011), closed ended questions are typical query that requires the respondents to give responses in a predetermined manner such as Yes or No. In most cases close ended questions are used when there is a large sample size and data is to be tabulated in graphs and charts. Most researchers use closed ended questions quantitative researches.

**Merits**

Closed ended questions are cost saving and easy to administer, since they require from the respondents a defined response. Again close ended questions work well in a sample size where respondents may not have adequate time to construct and express a concept. According to close ended questions are linked very well with the Likert scale.
### Demerits

Close ended questions may lead to vague responses when the respondents do not understand the questions they are to respond to. According to Bryman (2014) close ended questions will only be very useful when the researcher is inquiring about a technical area to technical respondents such that when non-technical respondents are a part of a sample that needs to yield technical results, the results would be biased.

The researcher went on to use both the close ended and the open ended questions. The close ended were used in conjunction with questionnaires whereas open ended questions were used in conjunction with interviews as the researcher wanted to extrapolate from management, their in-depth views in relation to operational policies of IGPs.

#### 3.6.3 The Likert Scale

According to Cooper (2013), a likert scale is a measuring method that predicts the concept under review was one dimensional. Kumar (2012), argues that, the likert scale, scales and measures population attitudes in relation to certain issues, as such the scale is said to add up responses from a number of questions that respondents are asked to assess. The Likert scale usually makes it easy to understand data gathered using closed ended questions. The scale stretches from strongly agree, agree, neutral, disagree and strongly disagree. The following table highlights the Likert scale.

**Table 3.2 Rating of the Likert Scale** (Cooper, 2013)

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
</tbody>
</table>
3.7 Data triangulation

According to Creswell (2012), data triangulation describes a situation where an issue can be explained by a number of sources of data such as organizational documents, interviews, organizational statistics and double inference into the interviews. Triangulation would then be to analyses whether data from a number of sources can be scrutinized to point to same conclusions. When data from various sources leads to same, then the conclusions reached would warrant reliability (Creswell, 2012). In this research the researcher went on to use data from various sources such as IGP manuals, operational policies, financial budgets and primary data gathered.

3.8 Data validity

According to Duffy et al (2011), are three types of data validity, that is face validity, construct validity and internal validity. Face validity entails that those that are not involved in the research or a layman individuals would be able to assess the valid method of researching the question on the face of it drives sense as a method (Uma and Pansiri, 2011). Construct validity means the method must actually measure what researcher say it measures while internal validity explains the relationship between two variables that are independent and dependent of each other (Uma and Pansiri, 2011). According to Kumar (2012), validity explains the reality and legality of findings in the eyes of the non-researcher.

3.9 Data presentation

According to Cooper (2013), gathered data does not mean anything, unless it is presented in ways that enables the non-researcher to be able to interpolate the meaning enshrined in the data presented. There are various ways that research data can be presented, such as the use of pie charts, pictures, diagrams, tables and histograms. The way data is presented is centered on the type of data and the targeted users, such that if research targets general populace, there is need to consider
presentation ways that easy to understand. The researcher used tables, pie charts, histograms, and graphs to present the research data gathered as there was need to summarize, edit, segment and verify collected data so that it can be useful for the research.

3.10 Data analysis

Data analysis can be said to the process of streamlining accumulated data into a meaningful, manageable size of data, establish patterns and summaries and the application of statistical analysis (Cooper, 2013). According to Creswell (2012), a board of methods that are used to explain facts, detects patterns and develop explanations can be said to be data analysis. In same breath the gathered data was analysed so that meaning was obtained out of it, using the results of the Likert scale, mean, mode, and median.

3.11 Chapter summary

This chapter focused on summarizing how the research was conducted. The chapter looked at research design, population, sampling, sources of data, type of questions, research instruments, data triangulation, data validity, data presentation and data analysis. The following chapter is analysis and presentation.
CHAPTER 4

DATA ANALYSIS AND PRESENTATION

4.0 Introduction

This chapter presents data presentation and data analysis. The gathered data is presented with the use of tables and histograms. Data presented will be analysed so that conclusions can be reached based on the modal class.

4.1 Questionnaire response rate

Out of the thirty one questionnaires issued out twenty-five respondents managed to fill in and return the questionnaires to the researcher hence achieving a response rate of 80.6%. The response obtained is from a sample population of 31 respondents drawn from a total population of 40 employees and management staff. This is supported by the findings of Kumar (2012), who pointed out that a response rate of at least 33%, would achieve a reflective result of the total population.

The obtained data was exhibited with the aid of tables and or pic-charts and graphs when applicable to give an understandable explanation of the research findings.
Table 4.1 Questionnaire responses

<table>
<thead>
<tr>
<th>Departments</th>
<th>Questionnaires sent out</th>
<th>Questionnaires returned</th>
<th>Response percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance</td>
<td>7</td>
<td>5</td>
<td>71%</td>
</tr>
<tr>
<td>Audit</td>
<td>5</td>
<td>5</td>
<td>100%</td>
</tr>
<tr>
<td>Admin</td>
<td>6</td>
<td>4</td>
<td>67%</td>
</tr>
<tr>
<td>Social Services</td>
<td>3</td>
<td>3</td>
<td>100%</td>
</tr>
<tr>
<td>Technical</td>
<td>4</td>
<td>3</td>
<td>75%</td>
</tr>
<tr>
<td>IGP commission</td>
<td>6</td>
<td>5</td>
<td>83%</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>31</strong></td>
<td><strong>25</strong></td>
<td><strong>80.6%</strong></td>
</tr>
</tbody>
</table>

*Source: Primary data*

The evidence protruded by table 4.1, indicates that out of thirty-one questionnaires issued out to respondents, only twenty-five responses were returned to the researcher, thereby yielding a 80.6% response rate. The Audit and Social services department gave each a 100% response rate, while all other departments were considerably above 50%.

These response rates are said to be valid in accordance with the findings of Kumar (2012), who pointed out that a response rate of at least above 33%, gives a reasonable reflection of the whole population provided the sampling methods used was adequate.

4.2 Interviews response rate

Table 4.2 Interview response rate

<table>
<thead>
<tr>
<th>Number of interviewees</th>
<th>Planned interviews</th>
<th>Successful interviews</th>
<th>Response rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>5</td>
<td>5</td>
<td>100%</td>
</tr>
</tbody>
</table>
Table 4.2 shows the interview response rate of 100%. The researcher targeted only the five Head of Departments, and fortunately, all managed to allocate their busy schedule to accommodate the researcher, thereby enabling the researcher to obtain a 100% interview response rate.

According to Uma and Pansiri (2011), relations created by researchers during time of research has a bearing on the interviews that they may carry out, as such good relations would lead to respondents allocating time to hear out the researcher and vice-versa.

### 4.3 Questionnaire and interviews presentation and analysis

The gathered data, with the use of interviews and questionnaires from the sample population in the six respective clusters (departments), was bundled together and presented as follows:

#### 4.3.1 Department of operation

<table>
<thead>
<tr>
<th>Departments</th>
<th>Finance</th>
<th>Audit</th>
<th>Technical</th>
<th>Social services</th>
<th>Admin</th>
<th>IGP commission</th>
</tr>
</thead>
<tbody>
<tr>
<td>Responses</td>
<td>5</td>
<td>5</td>
<td>3</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>Percentage</td>
<td>71</td>
<td>100</td>
<td>100</td>
<td>75</td>
<td>67</td>
<td>83</td>
</tr>
</tbody>
</table>
Figure 4.1 Percentage responses of Departments

Figure 4.1 shows the respective departments of respondents and their response rate. The Audit and Technical departments managed to return all the issued questionnaires thereby having each a 100% response rate. The finance department managed to have 71% response rate whereas Admin was at 67%. The IGP commission department was sitting at 83% and social services was at 75% response rate.

Using the response rate to ascertain the modal class, it can be noted that both Audit and Tech departments had the highest response rates, thus they are the departments with the highest frequency.

In line with the response rate from the departments, the researcher managed to conclude that, since the audit department in an organization is the repository department, it is eminent that they had access and knowhow of the information required by the researcher as such there was 100% response rate.
This is also in line with the findings of Staller (2010), who points out that, to research at an organization with an Audit department is of paramount importance to the findings of the researcher as this department acts as the center of information within such an organization.

4.3.2 Level of education

Table 4.4 level of education

<table>
<thead>
<tr>
<th>Qualifications</th>
<th>‘A’ level</th>
<th>Diploma</th>
<th>Degree</th>
<th>Master’s degree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Responses</td>
<td>5</td>
<td>8</td>
<td>10</td>
<td>2</td>
<td>25</td>
</tr>
<tr>
<td>Response rate</td>
<td>20%</td>
<td>32%</td>
<td>40%</td>
<td>8%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Figure 4.2 Qualification levels of respondents

In line with the findings of the level of education of staff at Chipinge rural council, figure 4.2 indicates there were respondents with A’ level certificates, Diplomas, Degrees and Master’s degree. There was 5 (20%) respondents with A’ Level certificates, 8 (32%) with Diplomas, 10 (40%) with Degrees and 2 (8%) with Master’s Degree.
The findings in figure 4.2 indicate that the mode are those respondents with Degrees who were 40% (10/25) respondents.

According Burns and Bush (2010), the higher the level of qualification a respondent has the more quest for knowledge the respondents have. In accordance with this notation the researcher concluded that his findings provided reasonable assurance as there were more respondents with degrees, implying that most of the respondents had much understanding with the study area.

4.3.3 The operational policy of Income generating projects

Table 4.5 Information about the operational policy for IGPs at CRDC

<table>
<thead>
<tr>
<th></th>
<th>RATE</th>
<th>FREQUENCY</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Management developed the operational policy for IGPs</td>
<td>100%</td>
<td>25</td>
<td>60%</td>
<td>20%</td>
<td>20%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>ii) The operational policy for IGPs is well documented</td>
<td>100%</td>
<td>25</td>
<td>20%</td>
<td>60%</td>
<td>20%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>iii) The operational policy distinguishes management and</td>
<td>100%</td>
<td>25</td>
<td>68%</td>
<td>16%</td>
<td>16%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>employee responsibilities in an understandable way</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv) There are clear communication channels to communicate the</td>
<td>100%</td>
<td>25</td>
<td>64%</td>
<td>16%</td>
<td>20%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>operational policy</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Source: Questionnaires

4.3.3.1 The operational policy for IGPs was developed by management

In responding to the researcher’s question about whether the operational policy was developed by management, information given in table 4.5 indicates that 60% (15/25) respondents strongly agree while 20% (5/25) respondents agree. A total of 20% (5/25) respondents were in the neutral zone. The strongly disagree and disagree sections both had 0% (0/25) respondents.

The information presented indicates that a total of 80% (20/25) respondents, all agreed to that the operational policy was an act of management while a total of 20% (5/25) disagreed that the operational policy was not developed by management.

Interviews conducted also indicated 100% (5/5) respondents agree that Income generating projects are operated using specific operational policy crafted by management in their capacity to provide resources and directions.

Management of Chipinge Rural council were responsible for the establishment of the existing operational policy for IGPs.

This conclusion is supported by the findings of Lelkes et al (2010), who pointed out that, an operational policy is crafted and natured by directorate (responsible management) as they have the strategic map of the projects.

4.3.3.2 The operational policy for IGP is documented

Table 4.5 indicates that, in relation to question (ii), there were 20% (5/25) respondents that strongly agree; 60% (15/25) respondents agree. The unsure (neutral) section gave 20% (5/25) responses, while there were 0% (0/25) responses in disagree and strongly disagree sections.
All in all the respondents that agreed were 80% (20/25), to that the operational policy for IGPs was well documented. Those that disagree to that the operational policy was document totaled 20% (5/25) respondents.

The interview respondents of 100% (5/5) concurred with the modal class, that the operational policy for IGPs was documented.

The researcher also concluded that, the operational policy was documented.

This was supported by Blozik et al (2012), who asserts that management cannot craft a policy and then fails to document it, as such it is the responsibility of management to document policies and procedures.

### 4.3.3.3 The operational polices establishes management and employee responsibilities

As evidenced in table 4.5, there was 68% (17/25) responses that strongly while there was also 16% (4/25) respondents that agree. Respondents that were neutral gave 16% (4/25) responses, while there was 0% (0/25) respondents in both disagree and strongly disagree sections.

In total there was 84% (21/25) response rate for those that agree that, the operational policy clearly defined responsibilities for both management and employees. Those that disagree totaled 16% (4/25) response rate.

The modal class, gave 84% (21/25) responses, which agreed that the operational policy establishes responsibilities for both management.

This conclusion was also supported by respondents of interviews 100% (5/5), who all unanimously gave a positive remark about the policy for IGP, establishing responsibilities for both management and employees.
According to Millard (2008), a proper operational policy for projects should be able to demarcate the areas of responsibilities for players involved in the operation of projects, hence this supports the findings of the researcher, that the operational policy for IGPs at CRDC clearly defines responsibilities for management and employees. London (2015), also points out that, responsibilities of the board and employees should be spelt out if the operational policy is produce positive results.

4.3.3.4 Communication channels to communicate the operational policy

In table 4.5 above in-relation to (iv), respondents indicated that 64% (16/25) responses strongly agree; 16% (4/25) respondents agree; 16% (4/25) respondents were neutral. For respondents that strongly disagree and disagree there was 0% (0/25) responses.

Respondents that agree that there were communication channels to communicate the operational channels for IGPs, totaled 80% (20/25), while those that were not sure or disagree totaled 20% (5/25).

The modal class was established to be, the class of those that agree that there were communication channels to disseminate information about the operational policy.

In conclusion, the researcher reached a stand, that there were communication channels to communicate the policy.

This conclusion was also supported by the responses of the interviews held, of 100% (5/5), as respondents clearly nodded that there were channels of communication at the organization, as such it would mean that the operation policy had ways to be communicated.

Pollard et al (2015), also asserted that, organograms represents formal communication channels for the communication of policies and procedures either from the top to bottom vice-versa.
4.3.4 Guidelines to policy implementation at Chipinge Rural District Council

Table 4.6 Information about guidelines to policy implementation at Chipinge RDC

<table>
<thead>
<tr>
<th>Recommendations are used as guidelines to policy implementation</th>
<th>Rate</th>
<th>Total</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Recommendations are used as guidelines to policy implementation</td>
<td>RATE</td>
<td>100%</td>
<td>20%</td>
<td>40%</td>
<td>16%</td>
<td>16%</td>
<td>8%</td>
</tr>
<tr>
<td></td>
<td>FREQUENCY</td>
<td>25</td>
<td>5</td>
<td>10</td>
<td>4</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>ii) Best practices are used as guidelines to policy implementation</td>
<td>RATE</td>
<td>100%</td>
<td>0%</td>
<td>0%</td>
<td>60%</td>
<td>20%</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>FREQUENCY</td>
<td>25</td>
<td>0</td>
<td>0</td>
<td>15</td>
<td>5</td>
<td>5</td>
</tr>
</tbody>
</table>

Source: Questionnaires

4.3.4.1 Recommendations as guidelines to policy implementation

The evidence produced in table 4.6, there was 20% (5/25) respondents that strongly agree, those that agree gave 40% (10) responses. Respondent from neutral and disagree section gave the same response of 16% (4/25), while those that strongly disagree yielded 8% (2/25).

The affirmative side of those that agree with the fact that recommendations were being used as guidelines to policy implementation summed up to 60% (15/25), thereby achieving the modal class hence qualifying the notion that recommendations are used as policy guidelines to implementation, those that disagree totaled 40%.

The interview responses of 100% (5/5) also concurred to this conclusion as management vehemently showed they were in the habit of recommending to employees, past practices when there is policy implementation.

Using the results of the mode, it can be concluded that at Chipinge rural council, recommendations are brought on board when implementing a policy.
This is also supported by Forum for Watershed Research and Policy Dialogue (2012), who agreed that, when recommendations are documented they can serve as guidelines to policy implementation.

4.3.4.2 Past practices as guidelines to policy implementation

Table 4.6 shows, that those that strongly agree and those that agree gave 0% (0/25) responses each. Respondents that were neutral gave 60% (15/25) responses, whereas both those that strongly disagree and disagree gave each 20% (5/25) responses.

There was a total of 100% of respondents that totally disagree that past practices were being used as guidelines to policy implementation. The affirmative side yielded 0%. The mode then became those that disagree that best practices are used as guidelines to policy implementation.

Form the results of the questionnaires it can be concluded that past practices were not even being used as guidelines to policy implementation.

This also supported by 60% (3/5) of the responses from interviews, which disagreed if there were any established past practices.

These findings are in line with the findings made by Kiamba (2014), who suggested that for best practices to find room when implementing a policy, there must be first, a series of projects being undertaken and management taking note of the implementation procedures hence the establishment of best practice.
4.3.5 Personnel capabilities within the employees of council

Table 4.7 Information about personnel capabilities of employees of council

<table>
<thead>
<tr>
<th>Personnel Capabilities</th>
<th>Total</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Teamwork</td>
<td>RATE 100%</td>
<td>80%</td>
<td>20%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>FREQUENCY 25</td>
<td>20</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>ii) Tenacity (commitment)</td>
<td>RATE 100%</td>
<td>60%</td>
<td>20%</td>
<td>20%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>FREQUENCY 25</td>
<td>15</td>
<td>5</td>
<td>5</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>iii) Problem solving</td>
<td>RATE 100%</td>
<td>20%</td>
<td>20%</td>
<td>40%</td>
<td>20%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>FREQUENCY 25</td>
<td>5</td>
<td>5</td>
<td>10</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>iv) Communication</td>
<td>RATE 100%</td>
<td>20%</td>
<td>20%</td>
<td>20%</td>
<td>40%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>FREQUENCY 25</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>v) Self-motivation</td>
<td>RATE 100%</td>
<td>4%</td>
<td>4%</td>
<td>40%</td>
<td>32%</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>FREQUENCY 25</td>
<td>1</td>
<td>1</td>
<td>10</td>
<td>8</td>
<td>5</td>
</tr>
<tr>
<td>vi) Creativity</td>
<td>RATE 100%</td>
<td>4%</td>
<td>0%</td>
<td>40%</td>
<td>36%</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>FREQUENCY 25</td>
<td>1</td>
<td>0</td>
<td>10</td>
<td>9</td>
<td>5</td>
</tr>
</tbody>
</table>

Source: Questionnaires
4.3.5.1 Teamwork as a personnel capability

As evidenced in table 4.7, it is indicated that those that strongly agree gave 80% (20/25) responses, while those that only agree gave 20% (5/25) responses. Those neutral, disagree and strongly disagree all gave 0% (0/25) response.

In total those that agree summed to 100% and those that were non-affirmative gave 0%. This then resulted in a mode being those that agree that there was teamwork (esprit de coup) amongst employees of council.

The results of the research provided evidence that there is teamwork amongst employees of council and that is there is oneness between management and employees.

It was also indicated by a 100% positive response from interviews held that there was team work amongst council employees.

According to Eccles et al (2011), teamwork can be instilled at work places provided the working environment is conducive, for the spirit of oneness to be created and maintained.

4.3.5.2 Commitment (tenacity) as personnel capability

In the information provided in table 4.7, about question (ii), there was 60% (15/25) respondents that strongly agree; respondents that only agree gave a 20% (5/25) response. Those neutral gave 20% (5/25) response while those that disagree and strongly disagree each gave a 0% (0/25) response.

The total of those that agree that commitment as a personnel capability is found in employees of council is 80% (20/25) while those that disagree gave 20% (5/25). This then indicated a mode of those that were agreeing to the motion of commitment (tenacity) as a personnel capability.
This is also supported by evidence from interviews 100% (5/5) respondents, as management nodded that they are always creating an environment that enables workers to be committed to their particular area of work.

Based on the mode, it can be concluded that commitment is one of the capabilities that the workforce of Chipinge rural council have.

This motion is supported by Sheffield Hallam University (2014), who points out that, commitment can be established in relation to particular management styles.

4.3.5.3 Problem solving

Table 4.7, on question (iii), indicates that there was 20% (5/25) response for those that strongly agree; 20% (5/25) responses for those that agree; 40% (10/25) response were those neutral. There was also 20% (5/25) respondents who disagree, while those strongly disagree gave 0% (0/25) response.

The information generated by questionnaires indicated that those that agree constituted only 40% (10/25), and the other 60% (15/25) falling to those that disagree that employees of council were problem solvers.

The interviews also came out in confirmation with the results of the mode, were 60% (3/5) were of the option that most employees would not solve problems independently.

The researcher concluded that council employees were no problems solvers as this was indicated by the modal class that fall on those that disagree.

According to Millard (2008), problem solving is not convenient in an environment where bureaucracy is the order of the day such as government arms and parastatals, and Sheffield Hallam University, (2014) adds on to that by pointing out that problem solving is personnel capability that
emanates from environments that have charismatic team leaders, hence where there is autocratic leadership, employees tend to stick to policies.

4.3.5.4 Communication skills

As evidenced in table 4.7, above, there was 20% (5/25) respondents that strongly agree; 20% (5/25) respondents agree; 20% (5/25) respondents were neutral. Those that disagree gave 40% (10/25), while there was 0% (0/25) response in those that strongly disagree.

Moderating the results of questionnaires, it can be seen that the mode would be those that disagree since they totaled 60% (15/25) of responses. Those that were affirmative of the communication capability gave 40% of responses.

Using the mode, it can be concluded that communication was not a strong hold capability of council employees.

This is also supported by 80% interview responses that were convinced that communication was still a challenge as most employees were used to receive instructions from management.

Blozik et al (2012), suggests that communication becomes an effective personnel capability when the medium of communication channels are from either side that is, from management to employees and vice-versa. According to Millard (2008), employees and management can engage into meaningful communication when management is will to listen to their employees, and grapevine communication is not diametrically shunned. The effectiveness of communication capability is suspensive of management styles adopted by management (Sheffield Hallam University, 2014).

4.3.5.5 Self-motivation

The information provided in table 4.7 indicates that there was 4% (1/25) respondents that strongly agree; 4% (1/25) responses agree; 40% (10/25) respondents were neutral; 32% (8/25) respondents disagree 20% (5/25) responses strongly disagree.
In total there was 92% (23/25) responses that disagree that council employees were self-motivated, hence the non-affirmative side became the mode. Those that agree that council employees were self-motivated gave 8% (2/25) responses in total.

These findings are supported by conclusions drawn from interviews held, that gave 100% (5/5) responses, as management revealed that IGPs were still a new venture to employees as such most employees were still to fully comprehend that local authorities can venture into revenue generation.

In light with the results of the mode, it can be concluded that council employees were not self-driven, when it comes to tackling their day to day activities in relation to IGPs.

Sheffield Hallam University (2014) and Blozik et al (2012), also concur to the findings as they point out that employees in government arms are reluctant when tackling revenue generation projects as they were used to receive grants.

4.3.5.6 Creativity

Table 4.7, in relation question (vi), there was 4% (1/25) responses that strongly agree; 0% (0/25) respondents agree. Those that were not sure gave 40% (10/25) responses; 36% (9/25) respondents disagree, while those that strongly disagree yielded 20% (5/25).

In total those that disagree that council employees were creative in their operations of IGPs, gave 96% (24/25), while those that agree only gave 4% (1/25). The mode then became those that disagree that council employees were creative.

In line with questionnaires interviews gave a supportive sentiment to that of the modal class, as there was 100% response to that council employees could not be creative since they were still to adapt to revenue generation mechanics.
In conclusion, council employees are creative in their operations of IGPs as indicated by the mode of 24 respondents out of 25 who all disagree.

According to Baker et al (2015), creativity in employees comes with the passage of time of doing similar activities, hence they end up creating better ways to tackle those activities.

4.3.6 Challenges being faced in the operation of Income generating projects

Table 4.8 Information about challenges affecting operation of IGPs

<table>
<thead>
<tr>
<th>Challenge Description</th>
<th>Total</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Changes in the political environment</td>
<td>Rate</td>
<td>100%</td>
<td>80%</td>
<td>20%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>Frequency</td>
<td>25</td>
<td>20</td>
<td>5</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>ii) Changes in the economy</td>
<td>Rate</td>
<td>100%</td>
<td>80%</td>
<td>20%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>Frequency</td>
<td>25</td>
<td>20</td>
<td>5</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>iii) Natural disasters (diseases outbreaks and weather hazards)</td>
<td>Rate</td>
<td>100%</td>
<td>100%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>Frequency</td>
<td>25</td>
<td>25</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>iv) Managing department for IGPs</td>
<td>Rate</td>
<td>100%</td>
<td>60%</td>
<td>20%</td>
<td>0%</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>Frequency</td>
<td>25</td>
<td>15</td>
<td>5</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td>v) Funding</td>
<td>Rate</td>
<td>100%</td>
<td>100%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>Frequency</td>
<td>25</td>
<td>25</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>vi) Misuse of IGPs resources</td>
<td>Rate</td>
<td>100%</td>
<td>40%</td>
<td>20%</td>
<td>0%</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>Frequency</td>
<td>25</td>
<td>10</td>
<td>5</td>
<td>0</td>
<td>5</td>
</tr>
</tbody>
</table>

*Source: Questionnaires*
4.3.6.1 Changes in the political environment

From table 4.8 above, those that strongly agree that changes in politics of the day a bearing on the operations of IGPs gave 80% (20/25) responses. Those that agree gave 20% (5/25). There was a similar response rate in those that were neutral, disagree and strongly disagree, which was 0% (0/25).

The evidence of the findings indicate that those that agree had 25/25 respondents achieving the mode with 100% response rate. Those that disagree had 0% response rate.

This is also substantiated by the interviews 100% (5/5) respondents, from which management strongly agree that political changes have in most cases a negative effect to the operations.

In light with the findings by questionnaires, it can be concluded that changes in the political environment has a bearing on the operations of IGPs of the local authority.

According to Zivanai et al (2014), changes in the political arena have adverse and remorse effects on revenue generation projects of local governments especially when there is a paradigm shift in the leadership of districts, provinces and the nation at large.

4.3.6.2 Changes in the economy

As evidenced in table 4.8, there was 80% (20/25) respondents that strongly agree that changes in the economy were negatively affecting the operations of IGPs of the local authority. Those that showed agreement gave 20% (5/25) response. There were similar response rates in those that were neutral, disagree and strongly disagree of 0% (0/25).

There was the mode of 25/25 (100%) respondents in those that agree that when there are changes in the economy, operations of council are affected. The non-affirmative section had 0% response rate in total.
There was also a 100% (5/5) response agreement from interviews, that changes in the economy have had negative effects on IGPs operations.

The conclusion that can be drawn from above exhibitions by the mode indicates that changes in economic policies and other economic variables have a diverse effects on the operations of council.

According to Denhere et al, (2011), instituted economic reform policies such as fiscal and monetary have a bearing on the operations on IGPs of local authorities, since most local authorities have a tendency of depending on central government for bail outs.

4.3.6.3 The challenge of Natural disasters (disease outbreaks and weather hazards)
Table 4.8 showed that there was 100% (25/25) response for those that strongly agree that natural disasters have a negative effect on the operations of IGPs. For those that agree, neutral, disagree and strongly disagree there was 0% (0/25) response.

Respondents that agree showed the highest response rate of 100% (25/25) while those that disagree showed 0% response. In light of this, the mode then became those that agree that natural disasters affect income generating projects of local authorities.

The interviews with a 100% (5/5) response, carried out concurred to the conclusions reached by the mode of questionnaires, where management provided that they had to abandon Garahwa field due to continuous drought in the area.

It can be concluded that disease outbreaks and weather hazards have a great negative effect on the operations of IGPs, leading to a negative effect on overall performance of council.
Zhou and Chilunjika (2013) agree that since most local authorities are in the business of farming, it is very probable that such business will be affected when there is a change in weather or an outbreak of tropical animal diseases.

**4.3.6.4 The absence of a responsible managing department for IGPs**

Table 4.8 shows that there was 60% (15/25) respondents that strongly agree. Those that also agree gave 20% (5/25) response. There was 0% response rate with those that were neutral so is also those that strongly disagree. 20% (5/25) respondents, respond to disagree.

The findings indicate that there was in total 80% (20/25) response rate for respondents that saw the need for a responsible managing department for IGPs. Those that did not see the cause of having a responsible department were in total 20% (5/25).

Management interviewed 100% (5/5) nodded their heads towards the issue of responsible department for IGPs, as such they indicated that that is the whole reason why they setup an IGP commission.

The verdict reached by respondents showed that it is nearly impossible to operate a successful IGP if there is no responsible department to oversee operations.

These findings are supported by Ndlovu (2014), who asserts that, IGP operation in local authority is just a good department as all other departments for it also serve to improve the performance of the local authority in the end, hence the need for a responsible department setup structure with chains and lines of command.

**4.3.6.5 Funding as a challenge**

The findings indicated in table 4.8, shows that there was 100% (25/25) respondents that strongly agree that unavailability of adequate funding was derailing operations in most if not all IGPs of council. Since all the respondents strongly agree, the other sections of the Likert scale had 0% response rate.
In total all respondents that responded to this question gave it all out by 100% (25/25) response rate agreeing that there is need for council to locate avenues lucrative enough to establish funds to fund operations of IGPs.

This was also echoed by responses in the interviews carried out 100% (5/5), where management came out to say that, this is the reason why their year to year budget is rising as they are putting efforts to raise enough funds to sustain operations of IGPs.

The mode, gave a conclusion that the success of IGPs hangs in balance if funding sources are not established.

According to Denhere et al (2011) and Berman (2010), the success of most African local authorities IGPs have staggered and crumbled due to lack and unavailability of funds, hence the need to have funding for IGPs operations.

4.3.6.6 The challenge of misuse of resources allocated to IGPs

In table 4.8, those that strongly agree that resources that would have been channeled to IGPs are misused by either staff or management gave 40% (10/25) responses. There was also 20% (5/25) responses for those that agree. Those that were neutral gave 0% response rate, whereas respondents that disagree gave 20% (5/25) response. Lastly there was 20% (5/25) response for those that strongly disagree.

For those that agree that there was surely misuse of IGP allocated resources, they totaled 60% (15/25) and while their counter parts those that disagree totaled 40% (10/25).

Interviews carried out 80% (4/5), revealed that there was no misuse of resources since financial records relating to those IGPs were readily available to the public for scrutiny.
In line with these findings, it can be concluded that there is a higher chance that resources allocated to IGPs would have been missed by both staff and management.

According to Chilunjiku and Zhou (2013), government employees are very uncomfortable to release information about misuse of resources as it has a bearing on the overall image of central government, as such questions to do with resources misuse would receive mixed feelings.

4.3.7 Controls in-place over policy implementation

Table 4.9 Controls on policy implementation

| Source: questionnaires |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| i) Financial reports   | RATE            | FREQUENCY       | Total | Strongly agree | Agree | Neutral | Disagree | Strongly disagree |
|                        | 100%            | 25              |       | 100%           | 0%    | 0%      | 0%       | 0%              |
| ii) Explained code of conduct | RATE         | FREQUENCY       | Total | 100%           | 0%    | 0%      | 0%       | 0%              |
|                        | 25              | 0               |       | 0              | 0     | 0       | 0        | 0               |
| iii) Admin (training, mission statements, resource allocation) | RATE | FREQUENCY | Total | 100% | 0% | 0% | 0% | 0% |
|                        | 25              | 0               |       | 0              | 0     | 0       | 0        | 0               |
| iv) Skilled and committed workforce | RATE | FREQUENCY | Total | 100% | 40% | 60% | 0% | 0% |
|                        | 25              | 10              |       | 15             | 0     | 0       | 0        | 0               |
4.3.7.1 Financial reports as controls to policy implementation

Table 4.9, above indicates that those who strongly agree that financial reports such as profit or loss statements, financial ratios and many others were being used as control measures for IGPs policy implementation had a 100% (25/25) response rate. Due to the response rate yielded by those that strongly agree, all the other segments of the Likert scale gave 0% response.

Those that strongly agree became mode, the affirmative side of the question that financial reports were used as policy implementation controls giving a total of 100% (25/25) response.

The results of the mode have been substantiated by interviews with 80% (4/5), for which their response was that financial reports were the main control technique that aided the organization to control the operations of IGPs.

According to Malindabingwi and Singa (2015), financial reports are the most transparent way for organizations to report and control the operations of projects, for if projects do not provide financial performance, then schemes of fraud would be perpetrated.

4.3.7.2 The code of conduct as a control technique

As evidenced in table 4.9, above those that strongly agree that an explained code of conduct for a specific project would act as a control tool to the operations IGPs had 100% (25/25) respondents. With such response rate in the strongly agree section, it then meant that all the remaining segments from those that agree right through to those that strongly disagree gave 0% response rate.

In line with these findings, those that agree totaled 100% and those that disagree had 0%, thereby giving the mode to those that agree.
These results were also supported by 80% (4/5) positive response from interviews held, for which management claimed that the code of conduct explains all the essentials of how IGPs are carried out.

In summary, it can be concluded that, the existing code of conduct being used by Chipinge rural council was also being used as a control tool for the operations of IGPs.

Hanemann (2012), also supports the conclusions drawn from the mode, by stating that a well-defined and communicated code of conduct will smooth out deficiencies that may be encountered in operations of IGPs.

4.3.7.3 Administration controls to policy implementation

As alluded above in table 4.9, there was 100% (25/25) response for those that strongly agree that admin controls such as training of staff, mission statements, and resource allocation were being used as controls to policy implementation. With such response rate for those that strongly agree, it then meant that all the other sections of the Likert scale gave 0% response rate.

In total, all those that agree to that, totaled 100% (25/25) respondents, while there was 0% (0/25) response rate for those that disagree.

The interviews held with 80% (4/5) gave a similar response rate to those of the mode, agreeing that admin controls were in place.

In conclusion, admin controls such as staff training, mission statements and resources allocation, were in-place as controls over policy implementation.
This results have been supported by Ocampo (2014), who asserts that have a bearing during and after policy implementation, as such great care has to be considered when designing a policy for a project.

4.3.7.4 Skilled and committed workforce as controls over policy implementation

In table 4.9 above, respondents that strongly agree that committed and skilled workforce were a control technique over policy implementation had 40% (10/25) response, while those that agree had 60% (15/25). Neutral, disagree and strongly disagree sections all had 0% response rate.

In total all those that agree that, skilled and committed staff can be used as control measure over policy implementation had 100% (25/25) response rate while the non-affirmative side, those that disagree had 0% (0/25) response.

This conclusion was also gimbaled by interview responses 100% (5/5), as management came out to be proud of the developments in the skills and commitment of their workforce.

It can now be concluded that staff skills and staff commitment were used as a control technique when the local authority was implementing IGP operational policies.
4.3.8 Best practices practicable over Income generating projects

Table 4.10 Best practices

<table>
<thead>
<tr>
<th></th>
<th>RATE</th>
<th>FREQUENCY</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>i) Investment appraisal</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>techniques (payback period,</td>
<td></td>
<td>100%</td>
<td>80%</td>
<td>20%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
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<tr>
<td>net present value, internal rate</td>
<td></td>
<td>25</td>
<td>20</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>of return)</td>
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<tr>
<td><strong>ii) Democratic (all-inclusive</strong></td>
<td></td>
<td>100%</td>
<td>100%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
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<tr>
<td>management approach)</td>
<td></td>
<td>25</td>
<td>25</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>iii) Risk (probability based</strong></td>
<td></td>
<td>100%</td>
<td>40%</td>
<td>60%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>approach)</td>
<td></td>
<td>25</td>
<td>10</td>
<td>15</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tbody>
</table>

*Source: questionnaires*

4.3.8.1 Investment appraisal techniques as best practices over the operation of IGPs

Table 4.10, shows that those that strongly agree that net present value, internal rate of return and payback period are best practices, practicable over IGPs, had 80% (20/25) response. Those that agree had 20% (5/25) respondents. There were similar results for those neutral, disagree and strongly disagree of 0% (0/25) responses.

Those that agree that investment appraisal techniques were best practicable practices over the operation of IGPs totaled 100% response rate, while those that disagree had 0% response rate.

These findings were also supported by interview responses 100% (5/5), where management indicated that they had set up the IGP commission with the idea to empower the team with adequate skills such as those of Investment.
The results of the mode together with interviews gave a conclusion that both management and employees of council concurred that investment appraisal techniques such as Net present value, internal rate of return and Payback period are best practicable practices over that operation of Income generating Projects.

According to Ndlovu (2014), African local governments, are reluctant to recruit personnel with Investment skills as such most of their projects end up in the shed than in the light. Chalinjuka and Zhou (2013) also agree with Ndlovu (2014), by asserting that local authority projects do not fully enjoy the markets as many would have not been appraised to assess feasibility.

4.3.8.2 Charismatic (democratic, all-inclusive) management approaches

As evidenced by the findings of questionnaires in table 4.10, those that strongly agree had 100% (25/25) respondents. This response meant that all the other sections of the Likert scale gave 0% response rate.

The mode, with a total of 100% (25/25) response then became those that agree that democratic management approaches are best practices that can be employed over projects management.

This was also supported by interview respondents 80% (4/5), where management suggested that they were leveling the IGP operations so as to include the views of all stakeholders as a measure to counter the negative growth direction emanating in IGPs.

The researcher concluded that council management had responsibility place upon them to see to it that there was Inclusive management approach towards IGPs operations if IGPs were to be a success story.
According to Berman (2010), South African local municipalities have engaged all stakeholders in project management as a measure to counter ill productivity and fight employee insubordination. Stutckenbruck and Zomorrodian (2009), asserts that Brazilian local authorities have actually initiated that IGPs be the innovative ideas of fellow employees as a way of improving productivity and creativity in the operations of IGPs.

4.3.8.3 Risk (probability) based approach

Table 4.10 shows that there were 40% (10/25) response for those that strongly agree; 60% (15/25) respondents agree while there were 0% responses for those that were neutral, disagree and strongly disagree.

In total, all those agree to that risk based approach to IGP management as one best practicable practice were 100% (25/25) respondents, thereby attaining the mode. Those that disagree summed to 0% responses.

Only 60% (3/5) interview responses concurred to the notion of the importance of probability based approach whereas 40% (2/5) did not quite come out to express their view on the issue.

In the arms of the mode and interviews, it can be concluded that Chipinge rural council can also implement probability project analysis technique as it can produce resounding results towards projects operations.

According to Polkovkov and Ilina (2014), probability has had a number of merits to the Russian local ties, as most of them have had to screen projects from inception on the probability and uncertainty of success of the project, hence projects without a lucrative probability of success is sidelined.
4.4 Chapter summary

This chapter focused on data presentation and analysis for the data gathered through the use of questionnaires and interviews. The data gathered was presented with the aid of histograms and tables. The analysis carried out protruded weaknesses in personnel capabilities and project management techniques at Chipinge rural council that need to be addressed. The following chapter will be on major research findings, recommendations and conclusion.
CHAPTER 5

MAJOR FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter presents major research findings, the conclusion in connection with the research objectives as well as outlining the recommendations to Chipinge Rural District Council on the need to adopt the best practices in managing Income generating projects, address the personnel capabilities and also a summary of the research.

5.1 Summary of chapters

The research was carried out with the aim of investigating and assessing the performance and operations of Income generating projects of Chipinge Rural District Council. The main objective of the research then was to assess the performance of council’s Income generating projects in relation to the overall performance of the organisation.

Chapter one aimed at introducing the problem as it was affecting the organisation by highlight the negative progress that Income generating projects were experiencing. The back ground to the study sought to investigate the performance and operations of income generating projects and the impact on revenue budgets. Objectives such as identification the operational policy, guidelines to policy implementation, personnel capabilities, challenges faced in running IGPs and best practices were established.

Chapter two dwelt on literature review. The review of literature was on what applicable literature was saying in line with the stated objectives, which revolved on investigating of the operations of
Income generating projects of the local authority. Comments and contributions from Ndlovu and Zhou and Chilinjuka as some of the authors and scholars were married together to support and or oppose on the research objectives. The mentioned authors dwelt on the challenges and best practices applicable to management of IGPs giving out Investment appraisal techniques as one best practice.

Chapter three focused on the research methodology. The researcher adopted the descriptive research design. The chapter also presented, target population, sampling techniques, sources of data, type of questions such as open and close ended were used, research instruments, data triangulation, data validity, data presentation and data analysis. On the sampling technique the researcher went the combined approach of using stratified and convenience sampling methods as the researcher had limited time. Data was collected using questionnaires and face to face interviews in conjunction with the help of the Likert scale.

Chapter four was on data analysis and presentation. Data gathered was presented using tables and histograms and analysis was with the use of the measures of central tendency, specifically the mode. A total of thirty one questionnaires were issued out and only twenty five were able to be collected for the conclusions drawn. A total of five interviews were held, targeting only management of which all the interviewees were interviewed.

5.2 Major research findings

To add on to the main research question the following also came out:

- The organisation uses a single operational policy on all its Income generating projects and the policy was developed by management, well communicated and documented.
The guidelines to policy implementation are not effective.

The employees involved in Income generating projects have very little personnel capabilities.

Changes in both political and economic environment, natural disasters, lack of adequate funding, managing department and misuse of resources are challenges being faced in the operations of Income generating projects.

The organisation has fewer controls towards policy implementation

5.3 Recommendations

Chipinge Rural District Council should be in a position to develop, draft, craft, mould and nature a specific operational policy for each Income generating project introduced since projects are unique in their own regardless of the core aim of income generating.

On top of recommendations as guidelines to policy implementation, the organisation should establish also past practices so that they too can be used as guidelines to policy implementation.

Council employees and management should work closely together so as to improve on creativity, problem solving and self-motivation, as these are personnel capabilities that are key to the success of operations of Income generating projects.

More emphasis on the use of financial reports from Income generating projects as key control techniques should be adopted since such reports provide more transparency on the operations of projects.

The organisation should appraise its projects before embarking and committing resources to these projects, through the use of Net present value, payback period and Internal rate of
return, and also management should be in apposition to decentralise and delegate crucial tasks within the operations of Income generating projects.

5.4 Conclusion

The research study conducted was a success story as the problem identified by the researcher was in existence at Chipinge Rural Council, and it was possible for the researcher to obtain conclusions for all the questions investigated upon.

5.5 Areas of further research

The researcher would like to recommend for further study on the effectiveness of guidelines to policy implementation on local authorities in relation to Income generating projects and the impact of implementing a policy in the absence of guidelines.

5.6 Chapter summary

This chapter focussed on chapter summaries, major research findings, and conclusion from the study, recommendations made and areas for further researcher.
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APPENDIX I
COVER LETTER

Faculty of Commerce
Department of Accounting
P. Bag 9055
Gweru
11 September 2016

The C.E.O
Chipinge Rural District Council
858 Main Street
Chipinge

Dear Sir/Madam

RE: PERMISSION TO CARRY OUT AN ACADEMIC RESEARCH
My name is Mushivazvo Chamwazoda N, and I seek your permission to carry out a research on “An investigation of the operations of Income Generating Projects on the performance of Chipinge Rural District Council”.
The research is carried out in partial fulfilment of the Bachelor of Commerce Honors Degree in Accounting, I am currently undertaking.
The information you make available will be kept confidential and used for academic purposes only. Your assistance will greatly be appreciated.

Yours faithfully

Mushivazvo Chamwazoda N
(R132382M)
APPENDIX II
QUESTIONNAIRE

Questionnaire for Chipinge Rural District Council Management and Employees

Dear Respondent

May you kindly assist by responding to the best of your knowledge to the questions attached to this letter. The information will be treated as confidential and will be used for academic purposes only.

Instructions

1. Please do not write your name on the questionnaire.
2. Please show response by ticking the respective answer box.

Questions

Personal questions

1. Department of operation

Finance  ☐  Audit  ☐  Admin  ☐  Tech  ☐

Social services  ☐  Income Generating Project commission  ☐

2. Level of education

A’ Level  ☐  Diploma  ☐  Degree  ☐  Masters  ☐

3. To identify the operational policy for Income Generating Projects at Chipinge Rural Council

<table>
<thead>
<tr>
<th>Questions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Management developed the operational policy for IGPs.</td>
<td></td>
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<td>ii) The operational policy for IGPs is well documented</td>
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</tbody>
</table>
iii) The operational policy distinguishes management and employees responsibilities in an understandable way.

iv) There are clear communication channels, to communicate the operational policy.

4. To identify policy implementation guidelines at Chipinge Rural Council

<table>
<thead>
<tr>
<th>Questions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Recommendations are used as guidelines to policy implementation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) Best practices are used as guidelines to policy implementation</td>
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</tbody>
</table>

5. The following are personnel capabilities that are found within employees of council

<table>
<thead>
<tr>
<th>Questions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Teamwork</td>
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<td>ii) Tenacity (commitment)</td>
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<tr>
<td>iii) Problem solving</td>
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<td>iv) Communication</td>
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<td>v) Self-motivation</td>
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<td>vi) Creativity</td>
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</tbody>
</table>

6. The following factors are challenges faced in the operation of Income Generating Projects.

<table>
<thead>
<tr>
<th>Questions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Changes in the political environment</td>
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<td>ii) Changes in the economy</td>
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<td>iii) Natural disasters (disease out breaks and weather hazards)</td>
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<tr>
<td>iv) Responsible managing department for IGPs</td>
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</tr>
</tbody>
</table>
v) Funding
vi) Misuse of IGP resources
Any other challenges

7. The following controls are in place over policy implementation

<table>
<thead>
<tr>
<th>Questions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Financial reports</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>ii) Explained code of conduct</td>
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<td>iii) Admin (training, mission statements, resources allocation)</td>
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<tr>
<td>iv) Skilled and committed workforce</td>
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</tbody>
</table>

Any other controls

8. The following practices practicable over managing Income Generating Projects

<table>
<thead>
<tr>
<th>Questions</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Investment appraisal techniques (payback period, net present value, internal rate of return)</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>ii) Democratic (all-inclusive) management approach</td>
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<td></td>
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<tr>
<td>iii) Risk (probability) based approach</td>
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Thank you for assistance
Mushivazvo Chamwazoda
(R132382M)
APPENDIX III
INTERVIEW GUIDE

Interview guide: Questions to Chipinge Rural District Council Management

Questions relating to the organization’s IGPs performance.

Questions
1. How are Income generating projects being operated?
2. What guidelines are followed in policy implementation?
3. What is your assessment regarding the adequacy of personnel capabilities of those responsible for operating Income generating projects?
4. In your assessment what challenges are being faced in the operation of Income generating projects?
5. What mechanisms can be drafted to counter the associated challenges?
6. What best practices can be adopted to manage Income generating projects?

Thank you for assistance
Mushivazvo Chamwazoda
(R132382M)