AN INVESTIGATION ON DONOR FUNDING ON THE PERFORMANCE OF GOAL ZIMBABWE

APPROVAL FORM
The undersigned certify that they have supervised and recommended to Midlands State University for the acceptance of the student, Alfred Tichaona Saruchera R124139Z’s dissertation entitled:

‘An investigation on donor funding on the performance of Goal Zimbabwe’

The dissertation was submitted in partial fulfilment of the requirements of the Bachelor of Commerce (Honours) Degree in Accounting.

………………………………..………………………………..
SUPERVISOR DATE

………………………………..………………………………..
CHAIRPERSON DATE

………………………………..………………………………..
EXTERNAL EXAMINER DATE
RELEASE FORM

NAME OF STUDENT: SARUCHERA ALFRED TICHAONA

DISSERTATION: ‘An investigation on donor funding on the performance of Goal Zimbabwe.’

DEGREE TITLE: Bachelor of Commerce Accounting Honours Degree

DISSERTATION SUPERVISOR: MR K. MAZHINDU

YEAR OF AWARD: 2016

Permission is hereby granted to Midlands State University Library to produce single copies of this dissertation and lend or to sell such copies for private, scholarly or scientific research only. The author reserves other publications rights and neither the dissertation nor extensive extracts from it may be printed or otherwise reproduced without the author’s written permission.

SIGNED: ..........................................................

ADDRESS: 4061 HOBHOUSE 2, MUTARE, ZIMBABWE

DATE: APRIL 2016
DEDICATIONS

To my sibs, Wilson and Joyline. To my parents Mr. A. and Mrs. J. Saruchera. You guys were committed to make the star shine brighter and brighter each day of your life.
ACKNOWLEDGEMENTS

“Have not I commanded thee? Be strong and of good courage; be not afraid, neither be thou dismayed: for the Lord thy God is with thee whithersoever thou goest.” Joshua 1:9

Allow me to pay my utmost respect to the Almighty God who carried me through the duration of Bachelor of Commerce (Honours) Degree in Accounting. Had you not carried me Lord, I would not have reached this far.

I would also like to acknowledge the following people without whose help this work would have never come this far;

Mr. K. Mazhindu my committed supervisor who encouraged me and helped me to stay in track. Special thanks go to my friend Brighton Ndonde, for motivation and encouragement. I also wish to thank my parents Mr. A. and Mrs. J. Saruchera, my sibs Wilson and Joyline who encouraged me and motivated me throughout the course of the programme, you have been my source of strength. I love you all, God Bless You.
ABSTRACT

The study sought to investigate on donor funding on the performance of Goal Zimbabwe. The study was prompted by the noted decrease in funds, decrease in donors and increasing administration costs during the period 2012 to 2015. The research explored a body of literature for a further exhaustive knowledge of donor funding policies that the company may adopt to solicit funds and ensure survival as the industry is now characterized with great competition. The research conducted a census of 31 respondents to gather information of relevance to Goal Zimbabwe and utilized questionnaires and interviews to gather data. Questionnaires were 80.65% successful and 19.35% unsuccessful and three interviews were conducted. Graphical presentations, the mode statistical technique and data from literature was used to aid the analysis of results. From the findings of the research, though policies are in place Goal Zimbabwe is failing the competition and its relationship with INGOs is marred. This is because of lost trust, inadequate personnel, no provision of personnel development. The researcher then recommended active recruitment and selection of qualified personnel, personnel development, involving personnel in strategic planning, consider changes in development approaches, and maintain good relationship with INGOs.

Contents

APPROVAL FORM ........................................................................................................................................... i
RELEASE FORM.................................................................................................................................................. ii
ACKNOWLEDGEMENTS ................................................................................................................................... v
ABSTRACT ......................................................................................................................................................... vi
LIST OF TABLES .................................................................................................................................................. xi
LIST OF FIGURES ................................................................................................................................................ xii
LIST OF APPENDICES .................................................................................................................................... xii
INTRODUCTION ................................................................................................................................................ 1
1.0 Introduction .................................................................................................................................................. 1
1.1 Background to the Study .............................................................................................................................. 1
1.2 Statement of the problem ............................................................................................................................ 3
1.3 The main topic ............................................................................................................................................. 3
1.4 Sub Research questions ............................................................................................................................... 4
1.5 Research objectives .................................................................................................................................... 4
# LITERATURE REVIEW

2.0 Introduction .................................................................................................................. 7  
2.1 Donor funding .............................................................................................................. 7  
2.2 Definition of Policy ..................................................................................................... 8  
  2.2.1 Types of policies ................................................................................................... 9  
2.3 Donor funding guidelines in place .............................................................................. 10  
  2.3.1 Management involvement ................................................................................... 11  
  2.3.2 Develop a project schedule ................................................................................ 12  
  2.3.3 Clear Objectives .................................................................................................. 14  
2.4 Human Resource Management .................................................................................. 14  
  2.4.1 Recruitment and Selection ................................................................................ 15  
  2.4.3 Human Resource training and development .................................................... 17  
  2.4.4 Personnel Turnover ............................................................................................ 19  
2.5 CHALLENGES FACED BY NGOs ......................................................................... 20  
  2.5.1 Lack of funds ....................................................................................................... 20  
  2.5.2 Poor Governance and Accountability .................................................................. 21  
  2.5.3 Poor project management ................................................................................... 22  
  2.5.4 Limited capacity ................................................................................................ 23  
  2.5.5 Development approaches .................................................................................... 23  
  2.5.6 Relationship with INGOs ................................................................................... 23  
  2.5.7 Structural Growth problem ................................................................................ 24  
  2.5.8 Non-Compliance ................................................................................................ 25  
2.6 Controls ....................................................................................................................... 25  
  2.6.1 Cooperation ......................................................................................................... 26  
  2.6.2 Legality ................................................................................................................ 26  
  2.6.3 Benchmarking ...................................................................................................... 26  
  2.6.4 Budgets and Budgetary Controls ....................................................................... 27
2.7 Best Practices in donor funding Management .......................................................... 27
  2.7.1 NGOs Association ............................................................................................... 27
  2.7.2 Corporate social responsibility (CSR) ............................................................... 29
  2.7.3 Networks ........................................................................................................... 29
  2.8.4 Trust .................................................................................................................. 30
  2.9 Gap Analysis ......................................................................................................... 30
  2.10 Summary ............................................................................................................. 31

RESEARCH METHODOLOGY .................................................................................. 32

3.0 Introduction ........................................................................................................... 32
  3.1 Research Design .................................................................................................. 32
    3.1.1 Descriptive Research Design ........................................................................... 33
    3.1.2 Case Study ..................................................................................................... 34
  3.2 Population ........................................................................................................... 35
    3.2.1 Census ........................................................................................................... 36
  3.3 Data Sources ....................................................................................................... 37
    3.3.1 Primary Data .................................................................................................. 37
    3.3.2 Secondary Data .............................................................................................. 38
  3.4 Research Instruments ......................................................................................... 39
    3.4.1 Questionnaires .............................................................................................. 39
    3.4.2 Interviews ...................................................................................................... 40
    3.4.3 Types of Questions ......................................................................................... 41
    3.4.4 Likert scale ................................................................................................... 43
    3.4.5 Reliability and Validity .................................................................................... 44
  3.5 Data Presentation .................................................................................................. 44
  3.6 Data Analysis ....................................................................................................... 44
  3.7 Summary ............................................................................................................. 45

DATA PRESENTATION AND ANALYSIS ................................................................ 46

4.0 Introduction ........................................................................................................... 46
  4.0.1 Questionnaire Response Rate .......................................................................... 46
  4.1 Questionnaires .................................................................................................... 47
    4.1.1: Goal Zimbabwe has a donor policy in place ...................................................... 49
    4.1.2 Policy formulation .......................................................................................... 51
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.1.3: The donor funding policy is documented.</td>
<td>53</td>
</tr>
<tr>
<td>4.1.4 The donor funding policy is communicated to:</td>
<td>53</td>
</tr>
<tr>
<td>4.1.5 The donor policy is implemented by</td>
<td>55</td>
</tr>
<tr>
<td>4.3 Summary</td>
<td>71</td>
</tr>
<tr>
<td>SUMMARIES, CONCLUSION AND RECOMMENDATIONS</td>
<td>72</td>
</tr>
<tr>
<td>5.0 Introduction</td>
<td>72</td>
</tr>
<tr>
<td>5.1 Chapter Summaries</td>
<td>72</td>
</tr>
<tr>
<td>5.2 Major Research Findings</td>
<td>73</td>
</tr>
<tr>
<td>5.3 Conclusion</td>
<td>74</td>
</tr>
<tr>
<td>5.4 Recommendations</td>
<td>74</td>
</tr>
<tr>
<td>5.5 Areas of Further Research</td>
<td>75</td>
</tr>
<tr>
<td>5.6 Conclusion</td>
<td>75</td>
</tr>
<tr>
<td>Reference List</td>
<td>76</td>
</tr>
<tr>
<td>Werksman</td>
<td>80</td>
</tr>
<tr>
<td>Appendix 1</td>
<td>81</td>
</tr>
<tr>
<td>Appendix 11</td>
<td>83</td>
</tr>
<tr>
<td>Appendix 111</td>
<td>86</td>
</tr>
</tbody>
</table>
AN INVESTIGATION ON DONOR FUNDING ON THE PERFORMANCE OF GOAL ZIMBABWE
# LIST OF TABLES

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Table 1.1</td>
<td>Schedule of Donor funding</td>
<td>1</td>
</tr>
<tr>
<td>Table 1.2</td>
<td>(Goal Zimbabwe) Donor List Extract</td>
<td>1</td>
</tr>
<tr>
<td>Table 1.3</td>
<td>Administration Cost Table</td>
<td>2</td>
</tr>
<tr>
<td>Table 3.1</td>
<td>Research Population</td>
<td>30</td>
</tr>
<tr>
<td>Table 3.2</td>
<td>The Likert Scale</td>
<td>36</td>
</tr>
<tr>
<td>Table 4.1</td>
<td>Response rate- Questionnaires</td>
<td>38</td>
</tr>
<tr>
<td>Table 4.2</td>
<td>Duration with the company</td>
<td>39</td>
</tr>
<tr>
<td>Table 4.3</td>
<td>Academic Qualification</td>
<td>39</td>
</tr>
<tr>
<td>Table 4.4</td>
<td>Goal Zimbabwe has a donor policy in place</td>
<td>41</td>
</tr>
<tr>
<td>Table 4.5a</td>
<td>the donor funding policy is formulated by management</td>
<td>43</td>
</tr>
<tr>
<td>Table 4.5b</td>
<td>the donor funding policy is formulated by Accounting Staff</td>
<td>43</td>
</tr>
<tr>
<td>Table 4.5c</td>
<td>the donor funding policy is formulated by Donors</td>
<td>44</td>
</tr>
<tr>
<td>Table 4.6</td>
<td>the donor funding policy is documented</td>
<td>44</td>
</tr>
<tr>
<td>Table 4.7</td>
<td>donor funding policy communication</td>
<td>45</td>
</tr>
<tr>
<td>Table 4.8</td>
<td>donor funding policy implementation</td>
<td>46</td>
</tr>
<tr>
<td>Table 4.9</td>
<td>Guidelines</td>
<td>48</td>
</tr>
<tr>
<td>Table 4.10</td>
<td>Personnel factors</td>
<td>51</td>
</tr>
<tr>
<td>Table 4.11</td>
<td>Controls over donor funding implementation</td>
<td>53</td>
</tr>
<tr>
<td>Table 4.12</td>
<td>Challenges encountered on donor policy implementation</td>
<td>54</td>
</tr>
<tr>
<td>Table 4.13</td>
<td>Project reports are reviewed</td>
<td>56</td>
</tr>
<tr>
<td>Table 4.14</td>
<td>Donor management best practices</td>
<td>59</td>
</tr>
</tbody>
</table>
### LIST OF FIGURES

<table>
<thead>
<tr>
<th>Figure</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.1</td>
<td>Duration with the company</td>
<td>40</td>
</tr>
<tr>
<td>4.2</td>
<td>Goal Zimbabwe has a donor policy in place</td>
<td>42</td>
</tr>
<tr>
<td>4.3</td>
<td>Donor funding policy communication</td>
<td>46</td>
</tr>
<tr>
<td>4.4</td>
<td>Donor funding policy implementation</td>
<td>48</td>
</tr>
<tr>
<td>4.4</td>
<td>Guidelines</td>
<td>49</td>
</tr>
<tr>
<td>4.5</td>
<td>Challenges encountered on donor policy implementation</td>
<td>56</td>
</tr>
<tr>
<td>4.6</td>
<td>Project reports are reviewed</td>
<td>59</td>
</tr>
<tr>
<td>4.7</td>
<td>Donor management best practices</td>
<td>60</td>
</tr>
</tbody>
</table>

### LIST OF APPENDICES
AN INVESTIGATION ON DONOR FUNDING ON THE PERFORMANCE OF GOAL ZIMBABWE

Appendix 1 72
Appendix 11 73
Appendix 111 78
CHAPTER 1

INTRODUCTION

1.0 Introduction
The present chapter is an introduction to the study, taking the reader through a background of the study, rationale of the study, the statement of the problem, research objectives, research questions, aims of the study, delimitation and limitations of the study and a brief summary of the whole chapter.

1.1 Background to the Study
GOAL Zimbabwe (GOAL) commenced operations in Zimbabwe in 2002 as an implementing partner of the United Nations’ World Food Programme (WFP) in response to the food security crisis that was prevalent in the country at that time. Since then, GOAL has implemented eight projects across many different sectors, both in Manicaland and Mashonaland West Provinces in which $19 150 000 and $9 050 000 was spent respectively from 2012-2015. The table below shows a decline in donor funding.

Table 1.1 Schedule of Donor funding

<table>
<thead>
<tr>
<th>YEAR</th>
<th>AMOUNTS PROPOSED($)</th>
<th>AMOUNTS RECEIVED($)</th>
<th>VARIANCE ($)</th>
<th>% DECREASE IN DONOR FUNDING</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>10 000 000</td>
<td>10 000 000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2013</td>
<td>12 250 000</td>
<td>8 500 000</td>
<td>3 750 000</td>
<td>15%</td>
</tr>
<tr>
<td>2014</td>
<td>14 050 000</td>
<td>6 250 000</td>
<td>7 800 000</td>
<td>26.47%</td>
</tr>
<tr>
<td>2015</td>
<td>10 000 000</td>
<td>3 450 000</td>
<td>6 550 000</td>
<td>44.80%</td>
</tr>
</tbody>
</table>

Source: Goal Zimbabwe Database 2015

Table 1.2 (Goal Zimbabwe) Donor List Extract

<table>
<thead>
<tr>
<th>As at 31 December</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of donors</td>
<td>5</td>
<td>3</td>
<td>2</td>
<td>4</td>
</tr>
</tbody>
</table>

Source: Goal Zimbabwe Database 2015
The country director (15 November 2014) expressed concern over the declining donor funding as reflected in table 1.1 above. Goal, in 2012 managed to receive $10 000 000 from the proposed amounts of $10 000 000 creating good grounds of their operations, however that was not the case in the following period as in 2013, it expected an increase of $2 250 000 from the proposed amount of $10 000 000 in 2012 to $12 250 000 but received $8 500 000 creating a negative variance of $3 750 000 and a decrease of 15% from $10 000 000 to $8 500 000 in amounts received from 2012-2013. Subsequently, the organization anticipated an increase in proposed amounts from $12 250 000 in 2013 to $14 050 000 in 2014 however it only received $6 250 000 creating a negative variance of $7 800 000 giving rise to a 28.47% decrease in amounts received from 2013 to 2014. The finance manager (15 November 2014) revised the proposed amounts to $10 000 000 in 2015 as he had noted the declining trend of donor funding and received $3 450 000 resulting in a negative variance of $6 550 000 and 44.8% decrease in amounts received that is from $6 250 000 in 2014 to $3 450 000 in 2015.

Table 1.2 illustrates a declining trend in number of donors from 2012 to 2014 as the amounts received are declining also showing a positive correlation between the variables however in 2015 there had been adverse relationship between the number of donors and amounts received. In 2012 the company had 5 donors and a funding of $10 000 000, 2013; 3 donors with a funding of $8 500 000, 2014; 2 donors with a funding of $6 250 000 and finally in 2015; 4 donors with a funding of $3 450 000. The decline in funds have led to Goal compromising funds between administrative issues and project implementation hence affecting the overall performance of the organization.

Table 1.3: Administration Cost Table

<table>
<thead>
<tr>
<th>Year</th>
<th>Administrative costs($)</th>
<th>%age consumption from received funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>500 000</td>
<td>5%</td>
</tr>
<tr>
<td>2013</td>
<td>625 000</td>
<td>7.35%</td>
</tr>
</tbody>
</table>
The increase in number of donors seems to have provided a sense of growth in the organization however this did not increase the monetary value of funds. The increase in donors actually increased cost drivers such as rentals, support staff, rates and electricity deviating funds for their intended use ending up squeezing up the budget compromising donor’s objectives, ultimately affecting the performance of Goal. Table 1.3 illustrates an increasing trend in administrative costs, in 2012, 5% of the funds were directed towards administrative issues. Subsequently in 2013 increased to $625 000 raking up 7.35% of received funding.

Assistant country director (15 November 2014), “the need to maintain different sub offices resulted in a continuous increase in administration costs to $650 000 taking up 10.4% of received funding. In 2015 an increase of $150 000 to $800 000 as a result of increased areas of operation and the need of more administration had increased percentage taken by administrative issues to 23.19% compromising donor objectives and ultimately affecting the performance of the organization”.

1.2 Statement of the problem
Goal Zimbabwe experienced a decline in funding trend of 65.5% that is from $10 000 000 to $3 450 000 having an adverse effect to the proposed amounts thereby affecting the organisation’s growth initiative, affecting the company’s performance. An increase in administrative costs from 5% to 23.19% had also an effect on the project implementation as budgets are compressed to meet both the administrative issues and project funding. The research seeks to investigate on the factors resulting in a declining trend of donor funding and their effects on the performance of the organisation.

1.3 The main topic
An investigation on Donor funding on the performance Goal Zimbabwe.
1.4 Sub Research questions

❖ What are the policies governing donor funding at Goal Zimbabwe?
❖ What are the donor funding guidelines for Goal Zimbabwe?
❖ What personnel capacity does Goal Zimbabwe have to effectively manage donor funding?
❖ What are donor funding challenges faced by Goal Zimbabwe?
❖ What controls are in place over donor funding at Goal Zimbabwe?
❖ What best practice can be put in place to improve donor funding at Goal Zimbabwe?

1.5 Research objectives

❖ To examine donor funding policies at Goal Zimbabwe.
❖ To establish donor funding guidelines in place for Goal Zimbabwe.
❖ To assess personnel capacity Goal Zimbabwe has to implement the donor funding policy.
❖ To establish donor funding challenges faced at Goal Zimbabwe.
❖ To examine controls are in place over donor funding at Goal Zimbabwe.
❖ To consider best practice that can be put in place to improve donor funding at Goal Zimbabwe.

1.6 Significance of the study

To Student

The researcher is in partial fulfilment of the requirements of the Bachelor of Commerce Accountancy Honors’ Degree at Midlands State University

To Midlands State University

The results of this study will help other students as they will be using them as reference point when conducting other related researches in the future.

To Management

It will help management to implement the recommendations given in times of need.
1.7 Delimitation of the study
This study will cover from 2012 to 2015 using data from Goal Zimbabwe’s head office in Harare.

1.8 Limitations
Financial constraints
The researcher faced financial constraints due to the costs of printing, stationery and some travelling costs.

The researcher managed to revise their budget to suit the needs of the research.

Time constraint
In undertaking this research the author may experience time constraint challenges due to pressure of work since there are other modules awaiting study.

The researcher adjusted his timetable ending up working after hours.

Confidentiality of information
Due to official secrecy the researcher had restrictions in accessing data.

The researcher assured the officials that the information collected would be for academic purposes only.

1.9 abbreviations and Acronyms
NGO – Nongovernmental Organisation(s)

Goal – Goal Zimbabwe

WASH- Water and Sanitation hygiene

WFP- World Food Programme
1.10 Summary

This chapter gave a description of the background of the study, statement of the problem, research objectives, the main research questions, and significance of the study. The chapter also identifies the delimitation of the study, limitation of study and definition of terms.
CHAPTER 2

LITERATURE REVIEW

2.0 Introduction
This Chapter draws a bead on the literature around donor funding policies, donor funding guidelines, adequacy of personnel for policy implementation, donor funding challenges, controls over donor funding, the best practices to improve donor funding and outlines the summary. The pursuance of the review is in a bid to explore previous research and literature recommendations on the best practice of donor funding and evaluating the current donor funding strategies through discursive contentions.

2.1 Donor funding
Most non-governmental organisations (NGOs) rely on donor agencies for survival and they need to meet a range of funding conditions to garner for funding (Elbers W and Arts B, 2011). Ebhaugh H, Chafetz and Pipes P (2005), NGOs regularly depend on a number of funding sources to finance their operations hence NGO executives’ energy is invested in fundraising activities, analysing potential results of financing sources on the organisation mission and objectives.

Bar A, Fafchamps and Owens (2003), the literature and legitimate practice have identified two fundamental attributes that separates NGOs from different associations that is NGOs are not persuaded for profit rather for charitable purposes that drives them to source funds from public and other grant institutions. Guo C and Beilefied W (2014), NGOs have a huge income base than the government as they can obtain from philanthropy, government grants and contracts and market based sales. The national centre for charitable statistics reported that in 2010 all NGOs earned an expected 2.2 million in incomes, the essential stream of income being in charges and generosity. Funding has an impact on NGOs processes and structure.

Bar A et al (2005) asserts that the relationship between donor agencies and NGOs is portrayed by resource reliance frequently bringing about power asymmetries through their financing conditions well-wishers exercise their influence over NGOs project design and implementation. NGO base their operations on variety of pools to support their activities and are increasingly moving away from core financing plans to project based funding.
2.2 Definition of Policy
According to the (www.businessdictionary.com accessed on 5/4/16 12:17) a policy is a set of basic principles and associated guidelines, formulated and enforced by the governing body of the organisation to direct and limit its action in pursuit of long term goals. Charles Darwin University states that a policy is a succinct formal articulation that outlines non optional governing principles or expectations with a specific end goal to guide university rehearse. Policies a formal articulation of purpose that mandate standards and norms that apply to the University’s administration or operations or to the practice and conduct of its staff and students. In addition the AFP fundraising dictionary defines a policy as adopted by a governing board, wide and general proclamations that are managing standards intended to impact and decide the choices and activity of the organisations. NGOs leaders must comprehend that public trust is crucial to the sector’s main goal and their organisations must be transparent to well-wishers, stakeholders and government organisation and future patrons to succeed.

Ciconte (2007), written policies and procedures for NGOs development related activities are critical not only for showing they adhere to ethical fundraising practices but also enhancing relations with donors and funders and improving development fund efficiency and effectiveness as fundraising challenges have multiplied. Policies and procedures assist staff to work efficiently and adhering to them helps to improve the capacity to get funds.

Policies guide or channel management thinking in decision-making. They seek to define how a decision is to be made and ensure consistency. Policies are the means of encouraging discretion and initiative within operational limits or frameworks. Another common term also used is procedures. Procedures are plans that establish a required method of handling activities, whereas rules spell out specific required actions or non-action.

http://www.policybots.com/ reiterate that all organizations have policies, which usually ends up meaning procedures, and rationales to clarify the procedures.

An effective policy process is one that is generally organization by the issue identification, issue analysis, generating solutions, consultation and performance monitoring. An effective policy
process is the one that includes is the one that includes two way communication between policy leaders and policy analysts.

2.2.1 Types of policies
The main types of administrative policies in Zimbabwe include: Human Resource (HR), code of ethics, office management, finance, fundraising and asset management among others.

2.2.1.1 Human Resources Policy
The NGO must ensure that all HR systems and policies comply with the Labor Relations Act (Chapter 28) which provides the general framework for all Zimbabwean Labor issues. Fundamental rights of employees must be protected. Policies and practices must eliminate unfair labor practice, and allow for corrective action and for penalizing mismanagement. The roles of non-managerial and managerial employees as enshrined by statutes must be adequately recognized. The provisions relating to the formulation and functions of workers committees and councils should be addressed. A Human Resources Manual (HRM) forms part of the human resources policy. It serves to define policies, set standards and act as a source of reference on matters such as induction, staff development and promotion. The key HR development policy areas and statements cover: job descriptions; recruitment; staff development; compensation; job grading; integration and maintenance; and job termination (NANGO, 2010).

2.2.1.2 Code of ethics
NANGO (2010) asserts that the staff code of ethics/conduct, for employees must be formulated and implemented with a view to enhancing fairness, accountability, responsibility, transparency and discipline. The code must comply with statutory provisions and conform to industry and related codes of best practice.

2.2.1.3. Office management
This policy should be developed in order to provide for efficient and effective management and governance of the NGO. It should cover: office hours; communication (mail, faxes, e-mail, internet, telephones); reception; appointments; meetings; filing and staff travel and subsistence allowances. Other key aspects that need to be addressed in the office procedures are financing issues; office upkeep; purchase and maintenance of equipment; office orderly and security; first aid box; press statements and staff notice board (NANGO, 2010).
2.2.1.4 Financial policy
This financial policy is designed to protect funds from misuse and loss. It also covers all possible accounting situations within an organization including prescribing and detailing steps to be followed when preparing information for internal use. The financial policy also serves as a tool for planning, monitoring, controlling and evaluating organizational performance, enabling the safeguarding of the assets of the organization. The procedures assist to secure the completeness and accuracy of financial records, promote and maintain operational efficiency and seek to maintain control consciousness from all those responsible for the running of the organization. The policies and procedures serve as a key reference document for staff and the internal and external auditors (NANGO, 2010).

2.2.1.4 Fundraising Policy
A fundraising policy outlines guidelines in connection with, fundraising, resource mobilization, and relationship management with donors and other sources of funds and resources. Resource mobilization starts with a strategic plan, which should identify the resources needed. A fundraising policy should point out the key strategies and guiding principles (NANGO, 2010).

2.2.1.5 Asset management Policy
An asset management policy seeks to ensure that the organization’s resources are properly channeled towards its vision, mission and objectives. The policy should have a bias for action and results while at the same time, complying with statutory provisions. Asset disposals should be in line with the provisions of the Constitution and or deed of trust (NANGO, 2010).

This research will empirically find out whether policies exist and their effect on the performance of the organization noting different types of policies the organization has and to what extend they contribute to organizational goals. To establish whether employees are of the knowhow that policies exist in their organization.

2.3 Donor funding guidelines in place
Guidelines are mend to ensure compliance with the organisation’s legal obligations, as well as moral and ethical obligations arising out of its status as a leading independent research institution and charity and are revised at every five years (The British Institute of International Comparative Law, 2012). According to www.policybots.com accessed on 29/03/2015, due to changes in in
technology and the fad for business rules in various forms are attempts to capture business policy in software however due to the fact that the policy are rarely known fully or well-articulated expects are very likely to create the detail of implemented policy on their own, situations are inevitably far more diverse than rules in training, in document or in code. Policy must respond to rapidly changing situations and neither rule systems nor written procedures can hope to keep up and sometimes experts hide their secrecy when they are not doing that they engage in endless arguments.

2.3.1 Management involvement
According to (http://www.ereMedia.com accessed on 31/03/16) asserts that success in business happens on account of successful representatives. Management with strong attributes are a critical component of employee success and good organizational performance. International Journal of Managing (2009) posited that project management is a procedure that incorporate planning, technique formulation and execution of those techniques and control. Management need to come up with responsibility centres, create execution measures, set up a monitoring reporting structure, cost and benefit analysis and give inspiration to accomplish desired results.

Managers should exercise hierarchical control by implementing devices that ensure the strategic expectations are accomplished. The administrative control framework include the components of key planning, budgeting, resource allocation, performance measurement, evaluation and reward and responsibility centre allocation (Kaplan R. S and Atkinson A, 2009).

Govinda R (2009), in Bangladesh the Pakistan Academy for Rural development launched the Camilla Model conceived to empower the rural peasant community through government intervention in the form of infrastructural development and logistical assistance offered to the composed local peasant cooperatives and to decentralize the decision making process and empower local communities to manage and maintain local resources for development. The initiative failed was a failure as a result of lack of controls, stagnation, funds misappropriations, ineffective supervision, and reliance on the government, oversized cooperatives and the invasion by the local rich landholders.
Bar A et al (2003) in their study in Uganda on the other hand pointed out that there unscrupulous individuals who are in management who solicit funds from the public without actually serving the public good they are mend to serve. Hit-and-run crooks may take the money and disappear. More urbane crooks may set up an organization that partly serves its stated objective, but at the same time either divert funds directly to their pocket or spend part of the money on perks, allowances, and excess salaries. Anantatmula V. S. (2010:4) in addition posited that lack of management leadership role, lack of employee involvement in decision making by management, lack of management clarity in today’s global economy has created an ineffective working environment.

This research seeks to establish whether there are guidelines in place to guide management involvement with the organization, stakeholders and beneficiaries. That is whether there is a legal act in place in the organization to guard against management’s fraudulent activities. It also seeks to note whether management have a platform for leadership training in place in the organization.

### 2.3.2 Develop a project schedule

Development of a project falls within the planning phase of the project life cycle. Development of the project schedule falls within the planning phase of the project life cycle. At this point in the development of a new project, stakeholders and the project manager have enough information to understand the general idea of the project objective and any required project deliverables. The project manager and any accompanying project staff now begin the process of acquiring details that will allow the project manager to outline specific work required; analyze scheduling for human resources, facilities, and equipment; purchase materials; and schedule milestones, inspections, and project deliverable dates. There are processes and tools specific to activity definition and sequencing, resource and duration estimating, and development of the master schedule (Randal W, 2014).

According to ([https://www.icrc.org](https://www.icrc.org) accessed on 4/04/16 20:34) an activity schedule is a format for analysing and graphically presenting project activities. It helps to identify their logical sequence, expected duration and any dependencies that exist between activities, and provides a basis for allocating management responsibility. It further states that the aim of the project
schedule is that once all the objectives, indicators and risks have been inserted in the log frame matrix, you will be able to define the activities (which may or may not be included in the matrix itself). This will allow you to further analyse issues of timing, interdependency and responsibility using an activity scheduling tool (or Gantt chart).

One primary output of a project’s planning phase is the master schedule of all work required to complete the project objective. With most projects, either large or small, creating this schedule requires a great amount of work and organization of information. Project managers must always keep in mind that organization is the top priority in their approach to developing a project and effectively managing it. Organization only comes through planning and documenting information. Defining activities results in an enormous amount of information and details that need to be captured and organized to effectively create a project schedule; this task is accomplished through a schedule management plan.

Planning schedule management is not the creation of the schedule itself, but the project managers’ initial thoughts regarding what tools will be used to gather and document information, define work activities, and develop a project schedule. Depending on the size of the organization and the size and complexity of the project, project managers may perform these actions independently using their own methodologies. In some cases, the project management office (PMO) may have a standardized process that all project managers in the organization use in developing an initial schedule. Some organizations organize a small team of managers, including the project manager, to define initial project structuring and reporting protocols (Govinda, 2009).

Buttrick R. (2013), in support asserts that the schedule is also the basis on which cost and resource plans are constructed. However, unlike costs and resources, which are seen by only a few people observing a project, key dates are very visible. A well-publicised delivery date for a project is, when missed, very hard to hide. While ‘time’ may not be the most important aspect for you on some of your projects, an observer may develop their own perception of ‘success’ or ‘failure’ purely from the performance of your project against the publicised target dates.

The ability to build and manage the schedule plan is one of the essential skills that all project managers should have. Planning is far too important for you to delegate to junior team members,
especially in the early stages of the project when the overall strategy and approach are being developed. The plan sets the course for the remainder of the project. Once agreed and set it is very difficult to change or improve on. All the decisions which have the most leverage on time, costs and benefits will have already been made.

The researcher seeks to establish whether there is a schedule in place, the personnel responsible in coming up with the schedule and how the project schedule is communicated as this has an impact on project results.

2.3.3 Clear Objectives
Herman (2014) states that when exceptional people work together in quest for a common objective, great results will be achieved. Due to the need to solicit funds donors continuously modify their strategic for a specific country but NGO fall behind their arrangements trying to adapt to these improvements (Nonprofit and voluntary Sector Quarterly report, 2012). Vitez (2016) points out that setting objectives is an important management tool that create a goal for business to achieve.

Pierce (1995) states that there a six guidelines for setting goals and objectives which are set goals as a major aspect of the planning process, clear wording of the goals and objectives, goals and objectives must be sensible, achieving goals and objectives must under the a responsible person’s control, objectives must be assigned to someone, completion dates must established for each goal and objectives.

Bjeirmi R. F and Munns A. K (1996) on the other hand defined a project to be accomplishment of a specific objective which involves a series of activities and tasks which consume resources. It has to be completed within a set specification, have specific start and end dates. In contrast project management can be defined as the process of controlling the achievements of the objectives.

2.4 Human Resource Management
Byars and Rue (2006), Human resource management is defined as a system of strategies and activities that focus on the successful management of employees at all levels of an organisation to achieve organisational goals. Employees are the human resources of an organisation and its
most valuable asset. Inkson K (2008), posited that the idea that the people can and should be managed by organisations as resources is best embodied academically in the theoretical position known as the resource based view of the firm. Management of personnel is an important aspect in business to engender commitment and loyalty to ensure high levels of performance. The term human resource suggests that the employee or personnel is part of the company’s stock which can be drawn on, and developed for organisational ends therefore management focus is on the access, mobilisation, and processing of the combined resources embodied in in employees and direct them towards meeting organisational goals.

2.4.1 Recruitment and Selection
French R and Rumbles S (2010), asserts that recruitment and selection is pivotal within the process of leading, managing, and developing people. Those charged with recruiting people to posts in work organisations take a crucial “gatekeeper” role; only those people selected for employment can be led, managed and developed.

Recruitment and selection also has an important role to play in ensuring worker performance and positive organisational outcomes. It is often claimed that selection of workers occurs not just to replace departing employees or add to a workforce but rather aims to put in place workers who can perform at a high level and demonstrate commitment (Ballantyne, 2009).

Vijaya B. and Karibasaveshwara B. (2014), in agreement with Ballantyre point of view further states that recruitment and selection forms a core part of the central activities underlying human resource management that is the acquisition, development and reward of employees. Recruitment depends on the type of position and availability of quality whilst selection determines best candidate for the job. Recruitment and selection aims to employing candidates who create a positive image of the organization.

Recruitment and selection, as defined here, can play a pivotaly important role in shaping an organisation’s effectiveness and performance, if work organisations are able to acquire workers who already possess relevant knowledge, skills and aptitudes and are also able to make an accurate prediction regarding their future abilities (French R and Rumbles S, 2010). Kumari et al (2010) further stated that basing on this ground, recruiting and selecting staff in an effective
manner can both avoid undesirable costs for example those associated with high staff turnover, poor performance and dissatisfied customers and engender a mutually beneficial employment relationship characterised, wherever possible, by high commitment on both sides.

French at al (2010), pointed out that recruitment and selection does not operate in a vacuum, insulated from wider social trends, so it is very important to keep abreast of current research. A CIPD annual survey report, Recruitment, Retention and Turnover (2009d), showed how the financial crisis was biting in the field of HRM. The survey concluded that half of the companies surveyed claimed that the recession was having a negative impact on their employee resourcing budgets and activities. 56 per cent of organisations were focusing more on retaining than recruiting talent, while four out of ten said that they would recruit fewer people in the forthcoming year. Interestingly, 72 per cent of respondents thought that employers would ‘use the downturn’ as an opportunity to get rid of poor performers and bring about culture change. These specific findings epitomise the very close link between recruitment and selection and the wider social and economic context.

This aspect of employee resourcing is characterised, however, by potential difficulties. Many widely-used selection methods – for example, interviewing – are generally perceived to be unreliable as a predictor of jobholders’ performance in reality. Thus it is critically important to obtain a realistic evaluation of the process from all concerned, including both successful and unsuccessful candidates. There are ethical issues around selecting ‘appropriate’, and by implication rejecting ‘inappropriate’, candidates for employment. Many organisations seek to employ people who will ‘fit in’ with their organisation’s culture (French et al, 2008).

Gusdorf (2008) points out the nepotism as another factor affecting the recruitment of employees. Nepotism is the hiring of relatives. Be sure you know your organization’s policy on nepotism before one of your staff approaches you about hiring a member of his or her family. If you hire staff relatives (or if you don’t), be careful of civil rights violations because in many states it is illegal to discriminate in hiring based on a person’s marital status. So when your administrative assistant asks you to hire her husband, refusing to hire him just because he’s married to her may be an inappropriate and an illegal employment decision. Many organizations have nepotism
policies, so find out where your employer stands on the issue. When hiring relatives, most employers require family members to work in different areas of the organization to prevent issues of favoritism and possible morale problems among employees. It is never appropriate for family members to be in supervisory positions where they are required to manage their own relatives.

Ahmed R(2013) concur with Gursdorf in his study in Bangladesh as he points out that from time to time nepotism is brought into play for recruiting and selecting of employees resultantly having less qualified employees thereby affecting the performance of the organization.

The aim of research is to note the degree of satisfaction levels of the employer as well as the employees towards the process of recruitment and selection techniques adopted by the organization and assess the impact of culture and nepotism in the selection and recruitment procedures.

2.4.3 Human Resource training and development
Edralin D. M (2004) posited that training as an organizational intervention may be defined as a well thought of set of objectives aimed to facilitate learning of knowledge, attitude and skills among its people in the organization to improve their current job performance and contribute to the achievement of organizational goals. Development on the other hand pertains to long term planned efforts to enhance the total growth to enhance the total growth of human resource that will lead to the fulfilment of personal and organizational goals.

Training involves an expert working with learners to transfer to them certain areas of knowledge or skills to improve in their current jobs (McNamara, 2008). Development is a broad, ongoing multi-faceted set of activities to bring someone or an organization up to another threshold of performance, often to perform some job or new role in the future (McNamara, 2008).

Leoni R. (2012), in addition asserted that training received by workers from a previous employer is not significant while training received from the current employer is statistically significant. One way to explain this result is to argue that companies tend to provide firm-specific training, which the worker cannot use in a different context in future in different position or organization.
According to Asare-Bediako (2002) concur with Leoni as he posited that training is job or task-oriented. It aims at enabling individuals to perform better on the jobs they are currently doing. However development on the other hand, is career oriented rather than job-oriented. It aims at preparing people for higher responsibilities in the future. Organizations must therefore have the responsibility to develop and implement training and development systems and programmes that best help them to achieve their objectives.

Training is indispensable and becomes strategic if it takes into account long term organizational goals and objectives. Having goals such as development of new and better products, expanding to global markets and developing a workforce with core competence are strategic (Lynton and Pareek 2000). Training is a systematic process of intervention to improve current knowledge, abilities and skills of the workforce and it involves training need analysis, designing of training program, implementation of the training and evaluation of the training.

Training need analysis involves the determination of the types and specific training necessary to improve the current knowledge, abilities and skills of the workforce. It can be done through personal, task and organizational level of analysis. Training design pertains to the planning of the entire training program. It starts with the identification of goals and objectives that should be achieved. Training implementation covers logistical aspects like venue, food, budget, equipment, resource persons, transportation, and participation and they should be properly attended to during the actual conduct of the training. Finally training evaluation is concerned with the measurement of training success or effectiveness to establish whether an investment in a particular training has been paid off (Edralin D, 2004).

Ball C and Dunn (2010) in line with Edralin further asserts that NGO management training is regarded as a distinctive task. In a number of countries, agencies have been established to provide it, and such agencies are often constituted as NGOs themselves. The distinctive HRD and training needs of Boards, members, volunteers and programme beneficiaries are also being increasingly identified and responded to. This is based on the recognition that it is as important to have a well-trained and effective Board, for example, as it is to have qualified and competent
staff, properly trained volunteers and aware, able beneficiaries. Well trained and informed Boards are less dependent on staff and more able to ensure that they are properly accountable.

Leoni R (2012) stated about global changes as the need for training and in concurrence Lynton et al (2002) mentioned that training is indispensable. This research seek to establish whether the organisation in question partake in training activities and its impact to the organization.

2.4.4 Personnel Turnover
Abassi et al. (2000) defined employee turnover is the rotation of workers around the labour market; between firms, jobs and occupations; and between the states of employment and unemployment. The term “turnover” is defined by Price (1977) as: the ratio of the number of organizational members who have left during the period being considered divided by the average number of people in that organization during the period. Frequently, managers refer to turnover as the entire process associated with filling a vacancy: Each time a position is vacated, either voluntarily or involuntarily, a new employee must be hired and trained. This replacement cycle is known as turnover Woods, (1995). This term is also often utilized in efforts to measure relationships of employees in an organization as they leave, regardless of reason.

Ongori H. (2007), There are two broad sources of employee turnover and these are job related factors, and organizational factors. Job related in brief include the experience of job stress, lack of commitment in the organization and job dissatisfaction whilst organizational factors include organizational instability, high levels of inefficiencies in organisations, the imposition of a quantitative approach to managing the employees, the use of cost oriented approach to employment costs, poor communication.

Labov (2013) on the other hand points out that labour turnover may also mean poor personnel policies, poor recruitment policies, poor supervisory practices, poor grievance procedures and lack of motivation. Grieffeth et all (2010), noted that pay and pay-related variables have the modest effect on turnover. Their analysis also included studies that examined the relationship between pay, a person’s performance and turnover. They concluded that when high performers are insufficiently rewarded, they quit.
Employee turnover is expensive from the view of the organization voluntary quits which represents the exodus of human capital investment from organisations and subsequent replacement process entails manifold costs to the organizations. These replacement costs include for example, search of the external labour market for a possible substitute, selection between competing substitutes, induction of the chosen substitute, and formal and informal training of the substitute until he or she attains performance levels equivalent to the individual who quit John (2011). Addition to these replacement costs, output would be affected to some extend or output would be maintained at the cost of overtime payment. The reason so much attention has been paid to the issue of turnover is because turnover has some significant effects on organisations.

Ongori L. (2007) and Labov (2003) came up with different perspectives on causes of labour turnover. This research seeks to empirically come up with the major causes of labour turnover in NGOs in developing countries as this literature pertains to developed countries.

2.5 CHALLENGES FACED BY NGOs

2.5.1 Lack of funds

NGOs are finding it difficult to access sufficient, appropriate and continuous funding for their work. They find accessing donors as challenging as dealing with their funding conditions. They have limited resource mobilisation skills and are often not looking for funds that are available locally preferring to wait for international donors to approach them. There is high dependency of donor funds and tendency to shift interventions to match donor priorities, there is lack of financial, project and organisation sustainability. All NGOs whether national or international depend on some source of external funding however the source might vary. Generally the sources of funds for NGOs are from three different areas, firstly the government, secondly the public at large and lastly foreign development agencies (Muthupandian : 2006). Some lacked accreditation especially those NGOs that are involved in democracy, human rights and media advocacy. Lovemore Madhuku said “they were already suffering from withdrawal of funding by international donors but would continue operating”, he added on to say “the issue of donor funds is one problem that has been created by this Bill” (Zimbabwe Independence Newspaper 2008).

Viravaidya M. and Hayssen J (2001), points out that despite the vast differences among the world’s non-governmental organizations (NGOs), most share a common dilemma that is lack of
funds limits the quantity and/ or quality of the important work they do. Unlimited needs chasing limited resources is a fundamental fact of economic life in rich countries and in poor countries. It affects large international organizations, such as the United Nations, down to the smallest local NGOs. From rural development agencies to museums, and from health care providers to education and training institutes, managers of NGOs must often pay as much (if not more) attention to finding funds as they do to using those funds.

2.5.2 Poor Governance and Accountability
Unfortunately, there are many actors in the NGO community that are neither responsible nor ethical (WANGO:2004)Poor governance was recognised within the NGO sector as a whole, knowledge of governance varied widely with some regions indicating very little understanding of why NGOs are required to have boards which govern their roles and functions. Other several participants explained that it is difficult to achieve good governance with funders who wished to own their organisations for their own purposes. Many non-governmental organisations mismanage their resources quite often with the involvement and encouragement of their boards that manage their resources. Finding board members can be difficult if you are not willing to pay them or provide allowances.

The civil society sector in China, while still young, has undergone public scrutiny as a result of several high profile cases of organisations mishandling their finances. For example, Project Hope of the China Youth Development Fund diverted 100 million RMB of its finances from donations to operate a business in Beihai city, which was in the red. Similarly, in 1996 the leader of the China Charity Federation was accused of defrauding the organisation by making a loan without the knowledge of the board (Hasmath R and Hsu J 2008).

Hasmath R and Hsu J (2008), asserts that by focusing on the activities of NGOs and on their relationships with their constituents it is possible to see how accountability is understood and implemented by NGOs. The need to institute good practices and good governance among NGOs becomes increasingly important as the delivery of social services is no longer the sole responsibility of the state. While the notion of accountability and good governance of an organisation is still a relatively new concept for many NGOs in China, there is a marked distinction between the behaviour and practices of local NGOs and international NGOs. The
difference can largely be attributed to the experiences of international NGOs working in various countries and drawing extensively on the discourse of good governance practices.

Jim K (2013), ascertain that lack of internal and external accountability and weak internal organizational governance structure has posed a serious challenge to civil society around the world. This is particularly true for the Asia Pacific civil society as it has grown rapidly in volume over the last three decades before it had chances to institutionalize adequate accountability and internal governance systems.

Stewart et al (2010) concur with Jim K (2013) as he asserts that the widespread perception of weak or absent accountability becomes a problem for NGOs and their funders in many countries. Many governments have authoritarian streak viewed them as a threat. This research aim to assess to what extend absence of accountability has been a challenge in NGOs.

2.5.3 Poor project management
Few NGOs have strategic plans which would enable them to have ownership over their mission, values and activities making it difficult for donors to measure their impact overtime as a result they will be left vulnerable to whims of funders. Poor networking was identified as a major challenge. It also causes duplication of effort, conflicting strategies at a community level. As a result there is great suspicion among NGOs secrecy and lack of transparency; they do not comply with donor requirements. Many NGOs large and small intervene at community level without any community mapping and implement projects without due regard to on-going community initiatives. NGOs politics fighting another one with resources but no community presence another with community presence but no resources (www.penkenya.org accessed on 03/04/2016 20:17).

Poor project planning was rated as one of major causes of project failure (Pieterse, 2001: 60). Pieterse (2001: 60) further indicated that planning the project consists of determining which tasks needs to be completed to achieve project objective and allows the project manager to draw the project plan. Poor people management by the project manager including managing project team and communication to the project customer was rated as the cause of the project failure (Pieterse, 2001: 89).
2.5.4 Limited capacity
According to (www.penkenya.org accessed on 03/04/2016 20:17), NGOs many of have limited capacity. Few of them are willing and able to pay for such capacity building. Weak capacity was identified in fundraising, governance technical areas of development, and leadership and management. Some NGOs felt that the existence of quality standards would assist them to develop the required capacities. The speed of technology changes is also a challenge particularly in areas of IT capacity.

2.5.5 Development approaches
Many NGOs are still focusing upon what some refer to hardware approach development, that is the building of infrastructure and the provision of services rather than what some refer to as the software approach of empowering people and local institutions to manage their own affairs. Other NGOs seem unaware of the changes in the role of government, the changing paradigm, and the effectiveness of right based rather than “welfare” approach. While it is becoming harder to fund and sustain service delivery interventions, most local NGOs persist with them. Community poverty and illiteracy rates remain significant. NGOs are acutely aware of the increasing needs of poor people and feel at a loss to how to respond to all these needs. There is lack of sustainability and ownership of development interventions by communities, some communities have been spoiled by dependency creating interventions and are not inclined to do things for themselves. It is difficult for them to keep their programmes relevant to changing situations and the culture of hangouts is hard to counter.

2.5.6 Relationship with INGOs
Maseko T. (2015) posited that there is considerable concern among local NGOs that then giants mainly INGOs, occupy so much space that is very difficult to find room for themselves. INGOs often intervene without any concern for the building of sustainable local CSOs. They pay government and community to participate in their jobs while local NGOs have no facility of doing so.

The economist report (2012), INGOs are also perceived to be driven by short term project approaches that are locally sustainable. They pay high salaries and attract local NGO personnel.
They are also responsible for creating the high cost image that undermines the credibility of the sector.

Maseko T. (2015), it is difficult and inappropriate for NGOs to compete with the international and national giants. Many external organizations are not working with locals CSOs, they simply provide unfair competition and hold back the development of our sector and cost effective development interventions. International NGOs pay allowances that manipulate the people, cannot run this nation on the whims of international NGOs, they suppress local NGOs.

2.5.7 Structural Growth problem
Alvarez-Cuadrado, F., Van Long N. and Poschke, M. (2014), stated that once they became successful NGOs worldwide face the problem of replacing one person management or (family management) with one institutional structure. Leaders have tendency of doing things the way feel, therefore it is difficult to persuade her or him to create management or expert roles or to respect the authority and autonomy of independent managers and experts, and once they are in place. Usually the founder wants to continue to hire and fire staff as she feels like or to be only person with full access to the accounts.

Banks, N., Hulme D. and Edwards, M. (2015), in addition asserted that there is a point when family management ceases to match up to needs that many NGOs fail to realize their potential or simply fail. They ate often founded and run by individuals or small groups who are dedicated to the organisation and the cause represents, see their own dedication and commitment as the reason for success, and perhaps, feel that they are entitled to reap the fruits, of success, even if these fruits only come in the form of such intangibles as fame, respect and status.

Leaders of NGOs might not want to share managerial authority and status with newcomers at the point where the organisation has the potential to take off into rapid growth, take offs is likely to come even more sudden to NGOs than to small business and consequent crisis and conflict between founders and their values and new professionals and their values, respectively tend to be even more severe and sometimes devastating (Moore :1998). The funders of NGOs often do not want to adopt the more formal (bureaucratic) structures that are implied by rapid growth funding in the diversity of donor sources. Why should they accept the institutionalized suspicion that the
new professionals represent: strict external auditing, recruitment of personnel by open competition, submission of frequent detailed reports to funders, formal minutes of meeting and elaborate measurement and reporting of the impacts and outcomes of their activities.

2.5.8 Non-Compliance
With their increased importance comes increased responsibility. NGOS have responsibility to be transparent, accountable and ethical, to give out accurate information and not to manipulate situations for the personal benefit of their boards and staff (WANGO 2010).

On the other hand Werksman J., Cameron J, Roderic P (2014) asserts that non-compliance may be as a result but lack of resources, ignorance and the need for capacity building. The need to follow donor guidelines so as to solicit funds in future has resultantly in many NGOs failing to be compliant to governmental laws and rules.

2.6 Controls
Non-governmental organisations (NGOs) are acknowledged as being pivotal to poverty alleviation, especially in African countries where the governments’ capacity and revenue are often very limited (Werker & Ahmed, 2008; Anheier & Salamon, 2006; Hulme & Edwards, 1996). However, despite their prominent role in developing countries, little is known about how these organisations function and survive. Amid widespread concern about the use of aid funds in developing countries and growing awareness of the prevalence of corruption and lack of transparency among NGOs, it is imperative to ask whether the current system for funding them is able to identify and ‘weed out’ the least effective. To investigate patterns of survival, we use a unique data set consisting of a nationally representative panel of Ugandan NGOs. Previous research conducted by Fafchamps and Owens (2009) on the first wave of the data, collected in 2002, revealed a clear division between NGOs that obtain grant funding and those that do not: the former are older, larger and more affluent. The research also found evidence of persistence in the pattern of grant allocation. In 2008, through extensive tracking and repeated field visits, the authors and collaborators from Makerere University surveyed the surviving NGOs originally sampled in 2002, paying particular attention to the liable verification of non-survival from local community officers or ex-employees. This places us in a unique position to explore patterns and determinants of survival.
2.6.1 Cooperation
Steffek, J. (2013), NGOs should maintain ethical, cooperative relationships with other NGOs and should partner where possible and appropriate for the sake of the greater public good. An NGO should be willing to work beyond borders of political, religion, culture, race and ethnicity, within the limits of the organisations and individuals that share common values and objectives.

WANGO (2010) in addition states that NGO should not violate any person’s fundamental human rights, with which each person is endowed. NGO should have a policy for staff and volunteers to confidentially bring evidence to the governing of misconduct of anyone associated with the organisation. All legal obligations need to be met and these may include incorporation, fundraising legislation, equal employment opportunity principles, health and safety standards, private rules, trademark and copyright legislation.

2.6.2 Legality
An NGO should fulfil its obligations under the laws of the nation in which it is organized or works, and must be strongly opposed to, and not be a willing partner to, corruption, bribery, other financial improprieties or illegalities. An NGO should have a policy for staff and volunteers to confidentially bring evidence to the governing body of misconduct of anyone associated with the organization. An NGO should meet all of the legal obligations in the countries in which it is organized or works. Such obligations may include laws of incorporation, fundraising legislation, equal employment opportunity principles, health and safety standards, privacy rules, trademark and copyright legislation, and so forth. An NGO should take prompt corrective action whenever wrongdoing is discovered among its staff, governing body, volunteers, contractors, and partners (WANGO:2008).

Christensen, D. and Weinstein, J.M., (2013) provided an example of legal issues in NGOs as they asserted that in The Ugandan government has also banned NGOs from employing foreigners unless the NGOs can demonstrate that there are no suitable local candidates.

2.6.3 Benchmarking
Zairi H (2010), defined benchmarking is a quality tool that allows us to assess ourselves and our competitors. Through this knowledge, teams will develop and implement plans to achieve total customer satisfaction in all that we do. Benchmarking is a process of measuring products,
services, and practices against ‘best in class’ companies and world-class practices. It is a tool to identify, establish, and achieve standards of excellence. It is a management process that requires constant updating and the integration of competitive information, practices and performance.

To demonstrate their commitment to making benchmarking embedded in the culture of the organizations a benchmarking policy was published and disseminated widely, signed by the Chairman (Zairi H, 2010).

2.6.4 Budgets and Budgetary Controls
Budgetary control is a system of controlling costs and resources which includes comparing actual performance with the budgeted performance and subsequently acting upon the actual results to minimise variance and achieve maximum returns. In essence, budgetary control is purported to ensure that the activities carried out are providing the desired results (Randal W. 2012).

Jacobs J. F (2012) concur with Randal as he asserts that it is a control technique whereby actual results are compared with budgets and any differences (variances) are made the responsibility of key individuals who can either exercise control action or revise the original budgets. Budgets communicates and co-ordinates as this managers and staff as managers towards the same end hence can be a motivating factor to personnel.

On the other hand Akintoye I.R. (2008), asserts that budgets and budgetary control is a fairly complex process, and become a burden in terms of time and resources with only limited benefits.

Kpedor, G. (2012), in addition posited that the budget may demotivate workforce as a result of setting unrealistic budget.

This research seeks to establish to what extent budgets and budget are used as a control measure in organization in developing countries since literature in the above paragraphs was developed in developed countries.

2.7 Best Practices in donor funding Management
2.7.1 NGOs Association
NGO Associations could provide staff training, shared management consultancy services, insurance, or information on potential funding sources. The best NGO Associations should be
able to give their members reliable advice on the demands, quirks, needs, pitfalls, and opportunities they face with particular funders. If it seems to be effective, donors will like it and have a bias in favour of directing their funds to Association members. More NGOs are likely to want to join. Alternatively and especially if they feel that the founder members of the Association want to preserve founders’ privileges other NGOs may elect to establish a rival association. That is also what private business does. There may be a little competition, a little uncertainty and a little experimentation. But that is fully within the spirit of NGO-ism.

Corwin L., Corbin J. H. and Mittelmark M. B (2010), the associations that are doing a good job and are not acting to exclude new members will tend to win out in the end. Large parts of the private business sector regulate themselves in these ways, to the long-term advantage of their members and society at large. It is a little anomalous that private enterprise, viewed by many people as the cockpit of competition, should co-operate so widely while NGOs, characteristically the advocates of a more co-operative pattern of social organization, should often appear to compete so much among themselves and to co-operate so little.

Dosbayeva K. (2010), the reason is not that NGO staff are psychological hawks masquerading as doves. It is that the NGO sector has grown so fast in developing countries that the appropriate sector-wide institutions have yet to emerge, and their funders have yet to provide encouragement. The sector is, however, changing. There are signs in some countries that donors are coming together formally to share information about the NGOs that they are funding. That is a rational thing for them to do, especially in large countries where they face serious problems in obtaining information about local NGOs. National NGOs need not complain about this. In so far as it helps to improve transparency and honesty in the NGO sector as a whole, we should all be in favour. Just as the existence of centralized national trades union movements have historically stimulated the formation of national employers’ associations, and the opposite is equally true the collective organization of NGO donors is likely to stimulate the national organization of local NGOs. The NGOs have a great deal to gain from this, including more information on their donors and more bargaining capacity.
2.7.2 Corporate social responsibility (CSR)
Carroll A. B. and Shabana K. M. (2010), CSR is oftentimes also described as the corporate “triple bottom line” – the totality of the corporation’s financial, social, and environmental performance in conducting its business. Corporate social responsibility (CSR) – actions taken by the firm intended to further social goods beyond the direct interests of the firm and that which is required by law (McWilliams and Siegel, 2001) – is an increasingly pervasive phenomenon on the European and North American political and economic landscape. Although the term CSR gained earlier and more widespread use in the United States, the European business environment has long been characterized by a presumption that corporations have societal obligations that transcend their responsibilities to shareholders.

Crane A., Matten, D. and Spence, L.J. (2013), in concurrence with Carroll A. B. and Shabana K. M. (2010), pointed out that CSR is an important tool in business marketing as this allow easy penetration into the area of operation as people would have gained trust in the activities the organization is undertaking. CSR creates a good image of an organization and enhance workmanship between stakeholders and the organization.

2.7.3 Networks
Companies can work with NGO networks to tackle sustainability issues in countries where their suppliers are located. Also, international NGO networks can help suppliers gain access to socially and environmentally progressive markets (Bendell, 2010). This partnership between opposites can be attractive. There are tangible differences between NGOs and businesses, in resources and organization structures that make NGOs attractive partners for those companies that are seeking to move toward sustainability. What is important to note is that these differences, such as the capacity of NGOs for independent advice and action, ought not to be compromised due to any kind of partnership. The relationship of partnerships, by itself, is a very valuable element in bringing about change. Since NGOs bring a different perspective to the boardroom, this partnering can be an attractive proposition (Bendell, 2010). There have been numerous success stories that pertain to this partnership. For example, the WWF Climate Savers Program discusses how some of the companies are planning to cut their carbon dioxide emissions.
2.8.4 Trust
According to (http://www.dochas.ie/ accessed on 5/4/16 12:34) trust is the lifeblood of an NGO - trust by the public, trust by the media, trust by the government, trust by corporations, trust by donors, trust by other NGOs, trust by beneficiaries, and trust by its employees and those who volunteer their time. To develop and maintain trust, each NGO should exhibit genuine public accountability and transparency, and should be honest in the information that it makes available to the public must constitute the following:

Matthew P (2015) posited that information provided about the organization to donors, members, clients, staff, and the general public shall be accurate and timely that is procedures are implemented with consistency, bias suppression and representing the period in question.

Smillie I. et al (2013) asserted that NGOs annually should prepare and make available to the public basic financial information on the organization, including the source of its funding; the use of those funds; the percentage of the funds used for service and programs, administration activities, and fundraising; and any compensation provided to the governing body. The NGO shall also provide public access to appropriate financial records.

Fowler (2000) in Masako T. (2015), The term ‘partnership’ is used in the development sector to describe relationships between organizations based on a long term vision, shared responsibility, reciprocal obligations, equality, mutuality, and balanced power. In Japan Masako T. (2015) noted that due to power asymmetries in development aid structures partnerships are relatively few. It is followed by the following reasons why partnerships that is political issues, local NGOs (LNGOs) present themselves as part of marginalized people for the sake of their own survival in the developmental aid sector and finally both donors and NGOs hesitate to acknowledge groups formed by marginalized people as development partners.

2.9 Gap Analysis
In summary the research seeks to come up to empirically establish whether there are policies in place in NGOs in developing countries and their impact towards the performance of the organisation. NANGO (2008), deliberated on the types on types of policies available in NGO hence this research seeks to confirm the existence of these policies and how employees are familiar to these policies.
Kaplan R. S. and Atkinson A. (2009), asserts that managers should exercise hierarchical control by implementing devices that ensure the strategic expectations are accomplished. Bar A et al (2003) in their study in Uganda on the other hand pointed out that there unscrupulous managers who solicit funds from the public without actually serving the public good they are mend to serve hence the need to assess the importance of management involvement.

Ballantyne, (2009), recruitment and selection also has an important role to play in ensuring worker performance and positive organisational outcomes. Gusdorf (2008) argued that recruitment and selection is characterized with nepotism as employment opportunities are slimming. The research seeks to establish the objective of recruitment and selection in the organization.

Leoni R (2012) stated about global changes as the need for training and in concurrence Lynton et al (2002) mentioned that training is indispensable. This research seek to establish whether the organisation in question partake in training activities and its impact to the organization.

Ongori H. (2007), There are two broad sources of employee turnover and these are job related factors, and organizational factors. Labov (2013) on the other hand points out that labor turnover may also mean poor personnel policies, poor recruitment policies, poor supervisory practices, poor grievance procedures and lack of motivation hence the need to assess the major causes of turnover. The need to assess factors resulting in high turnover emerged.

Lovemore Madhuku said “they were already suffering from withdrawal of funding by international donors but would continue operating”, he added on to say “the issue of donor funds is one problem that has been created by this Bill” (Zimbabwe Independence Newspaper 2008) and Viravaidya M. and Hayssen J (2001), points out that despite the vast differences among the world’s non-governmental organizations (NGOs), most share a common dilemma that is lack of funds limits the quantity and/ or quality of the important work they do. The research shall look into various factors resulting in withdrawal and lack of funds in NGOs.

2.10 Summary
This Chapter uncovered the literature around donor funding policies, donor funding guidelines, adequacy of personnel for policy implementation, donor funding challenges, controls over donor
funding, the best practices to improve donor funding. For such a framework, several books, journals, publications, newspapers, blogs and websites were utilize. Chapter Three shall centre on the research methodology and the research design.

CHAPTER 3

RESEARCH METHODOLOGY

3.0 Introduction
Rajesekar S. Philominathan P. Chinnathambi V (2013) defined research methodology as a well-structured technique to solve a problem. This Chapter aim at providing insight into the respective ways by which data was collected and analysed. The chapter particularly focuses on the research design, case study method, research population, the census strategy, data sources, research instruments, data presentation, data analysis, justification for their use and the summary.

3.1 Research Design
Rajesekar et al (2013) asserts that research design create the base of the entire work. It should indicate the various approaches to be used in solving the research problem, sources and information related to the problem and, time frame and the cost budget. According to (http/www.uwc.ac.za accessed on 4/4/16 4:17) added that a research design is the overall plan for connecting the conceptual research problems to the relevant (and attainable) empirical research. According to Richards (2006) research design is created by the researcher, is moulded by a method, and is responsive to the context and the participants.
Essentially, one must concentrate on an area of research and aim to perform better than almost anyone else. In order to make steady progress in research and to assess the progress of the research work, a research design is very helpful (Rajasekhar et al, 2013). Richards (2006) in addition asserts that the overall design of the project must be aimed at answering research questions such as: what is the scope of the project? and What is the nature of the data required?

**3.1.1 Descriptive Research Design**

Panneerselvan (2006:7) describes a research design as a research design that attempts to define the characteristics of the respondents in relation to specific practices or values. According to Cooper D.R. and Schindler P.S., (1998:141), a descriptive research design aims to study the; who, what, when, where and how of a topic. Robson C. (2002:132), signalise that a descriptive research design improves the organised description and exposure of prominent visions of development. As asserted by Babbie E (1995:53), descriptive researches anticipate towards the acquiring of information aiming at determining the nature of a situation as it exist at the time of the research. Thakur (2003:168) further states that research design aims to get accurate description of the community, institution or events in the manner that involves minimum bias and there is maximum reliability.

The strengths and weaknesses of a descriptive research design as cited by Robson C. (2002:134), are as follows:

**Strengths of a descriptive research design**

A descriptive research design provide a chance for the researcher to use either qualitative or quantitative data in coming up with the characteristics of the population or a remarkable development under study. It also offers a multifaceted data collection approach as it includes case studies, surveys and observations. Due to the reasonableness of these data collection methods it provides intuitions in life experiences as it eliminates barricades of strict academic approaches so that researchers can witness how others experience an event. The study is also flexible, you select the method depending on what you expect to find rather than selecting the method and then studying.

**Weaknesses of a descriptive research design**
Confidentiality is the major snag of a descriptive research design. Subjects to the researcher’s questions may reject to answer requests they recognise as personal or problematic and may not be honest and provide answers that they feel the researcher desires to hear. Questions presented by the researcher may also be predetermined and prescriptive. Subjectivity and errors discredits descriptive research designs. A researcher may select what information to use and neglects data that does not fit in to their study.

**Justification for using the descriptive research design**

The research employed the descriptive research design with the purpose of building up dependable qualitative data on the effectiveness of the donor funding on the performance of Goal Zimbabwe.

**3.1.2 Case Study**

Robson C, (2002:178) defines a case study as a way of doing research which consist of an empirical investigation of a specific modern phenomenon within its real life context using multiple sources of evidence. Woodside A.G., (2010:1), broadly defined case study research as an inquiry that centres on defining, understanding and predicting and/or controlling an individual (i.e. process, person, organisation, industry, culture or nationality). Saunders, Lewis and Thornhill (2003:93), highlighted that a case study strategy has a substantial ability to generation of answers to the ‘why?’, ‘what?’, and ‘how?’ questions. Robson C, (2002:178), advocated the usage of such a strategy if one needs to gain a rich understanding of the context of the research and the processes being sanctioned. According to Zainal Z, (2007:1), a case study approach enables the researcher to go beyond the quantitative statistical results and understand the behavioural conditions through the respondent’s perspective. Through the use of both qualitative and quantitative data, case studies helps clarification of the process and outcome of a phenomenon through complete observation, reconstruction and analysis of the case under investigation.

The merits and demerits of a case study research approach are outlined by Woodside A.G., (2010:15), which are:

**Merits**
A case study approach can achieve objectives of many other research methods i.e. it can be constructive (solve some problem), exploratory (create new knowledge), or confirmatory (test a hypothesis with empirical evidence). It can also be qualitative or quantitative in nature, using either a primary (researcher collecting data) or secondary (researcher uses someone’s data) approach. A case study is a great method when the sample size is fairly small.

**Demerits**

The case study research approach is mainly receded by the fact that it deals with internal vs. external validity. The researcher does not have control over certain variables or events hence the researcher must accept that his findings’ applicability may be limited to similar cases only. The study may gain internal validity and lose external validity.

### 3.2 Population

Kumar R. C. (2008:36), defined a research population as ‘a large well-defined collection of individuals or objects with common, binding characteristics or traits that is the main focus of a scientific query.’ Plossy (2004:210) further defines a population as any group of people, institutions, social relations and events. Research questions presents issues that are pertinent to a group of individuals who then constitute the research population. A sample form the population is drawn up because the large size of the population may impede the researcher from testing the whole population as it may be challenging, time consuming and costly. Allison et al (2000:67) defines a sample as a group of subjects from whom the researcher collects information. However, if the population is small enough a census can be conducted to gather information in respect of that population. There are two classes of research population that can be noted, namely:

**Target population**— the whole group of individuals or objects which the researcher aims in deducing conclusions.

**Accessible population**— known also as the study population is the research population to which the researcher draws his conclusions. It is a subgroup of the target population and it is from this population that a sample is drawn.
The target population and the accessible population for the purpose of this study has been identified and is as shown on table 3.1 below. The population comprises of management executives, finance and administration officers, accountant, donor compliance officer, logistics and procurement personnel and project managers.

Table 3.1 Research Population

<table>
<thead>
<tr>
<th>Respondents</th>
<th>Target population size</th>
<th>Accessible population size</th>
<th>% of total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management</td>
<td>7</td>
<td>7</td>
<td>100%</td>
</tr>
<tr>
<td>Project Managers</td>
<td>10</td>
<td>10</td>
<td>100%</td>
</tr>
<tr>
<td>Accountants and Auditors</td>
<td>3</td>
<td>3</td>
<td>100%</td>
</tr>
<tr>
<td>Procurement and logistics</td>
<td>5</td>
<td>5</td>
<td>100%</td>
</tr>
<tr>
<td>Donor compliance officer</td>
<td>1</td>
<td>1</td>
<td>100%</td>
</tr>
<tr>
<td>Finance and Administration</td>
<td>5</td>
<td>5</td>
<td>100%</td>
</tr>
<tr>
<td>Total</td>
<td>31</td>
<td>301</td>
<td>100%</td>
</tr>
</tbody>
</table>

3.2.1 Census
According to Kumar (2008:37), a census inquiry is a way of logically obtaining and recording data about all the members of a given population or ‘research universe’ (field of inquiry). It is supposed that an inquiry covers all items that no part of chance is left and the highest precision is obtained. O’Leary Z, (2010:163), accorded to this by pointing out that ‘a large sample size lead to increased accuracy when estimating unknown restrictions and is more rational in making inferences about a population.’ Kumar (2008:37), emphasised that if the research universe (population) is small, it is of no use to resolving to a sample survey. Therefore the accessible population size for the purpose of this research represents a 100% of the target research population which is dependable to convey about exact and utile information that can affirm for the population.

Kumar (2008:39), outlined the advantages and disadvantages of a census inquiry research method which are:
Advantages

There is increased statistical confidence in the research result as every member of the target population will be a respondent to the census inquiry. Feedback is also enabled and since everyone has a chance to give feedback reliable information can be acquired.

Disadvantages

Census are often avoided because they are time consuming, difficult to conduct and costly. Even though they are trusted to bring about accurate information practically it is often not the case as the larger the population get the greater the impact of a slightest element of bias in the research results.

Justification for Census

A census was conducted a census to gather data for the study of the effectiveness of donor funding on the performance of Goal Zimbabwe as the target population was small enough to be wholly surveyed. The accessible population totaled the target population as indicated in Table 3.1 and this enables the researcher to gather information relevant to the total population

3.3 Data Sources

According to Cooper and Schindler (2003:87), data are facts obtainable to the researcher from the study environment. There are two types of data namely: Primary and Secondary data.

3.3.1 Primary Data

Perreault and McCurthy (2002:226) defines primary data as data that is not organised, analysed or processed by any statistical method, it is captured for the first time, right from the point of origin for a specific purpose. This is data collected by the researcher himself also known as raw data. Primary data can be acquired through questionnaires, interviews, surveys or observations. According to Blaxter et al (2010: 142), primary data is considered of the virtue that the researcher collects information for the specific purpose of his study i.e. questions the researcher asks may be designed to deduce data that will be pertinent to the study

Merits
Blaxter et al (2010: 142), primary data is relevant as it address particular research issue. By carrying out the research for himself, the research will aim at collecting information that fits to the research needs and answers the research questions. This gives greater control to the researcher as he is entitled to choose the location and sample size of the research. Primary data also encourages proprietary of information as the researcher will choose whether such information gathered should be shared or not. Data is more accurate and reliable.

**Demerits**

Blaxter et al (2010: 142), Primary data collection may be costly and time consuming. There is also the risk that feedback maybe inaccurate. This is by the inherent nature of survey that information provided by respondent my not be true but they will tell what the researcher wants to hear.

**3.3.2 Secondary Data**

According to Collins et al (2003:17) secondary data is also known as historical data and information is taken from a source that was not involved in the original investigation. Such data may be acquired from census, organisational records, online databases, the press or journals and management records

**Merits**

Secondary data is cheaper and easy to access i.e. through, library books, online access and reports and publications. Secondary data may provide solutions to the research problems. It also help improving the understanding of the problem and unveiling research gaps that hasn’t been noted by the researcher. Access time is also relatively short.

**Demerits**

The roots of the information may be dubious hence the accuracy of the data is not known. The data may not be presented or classified in a form that meets the researcher’s needs or answers the research questions. The information may also appear valuable and promising but incomplete to gain full value of the study. This may be because the information may be outdated.

**Justification of Data Sources**
The research gathered primary data as it allowed the researcher to ask questions that are tailored to be relevant for the study of the effectiveness of the donor funding on the performance of Goal Zimbabwe. Secondary information was also used through observations and analysis of the system as augmenting data for the research.

3.4 Research Instruments

Bogdan R. C. and Biklen S. K (2003:43) research instruments denote to the research tools used to obtain data from subjects. The data collection was carried out through the use of questionnaires and interviews as the devices for gathering reliable and utile information.

3.4.1 Questionnaires

According to Blaxter et al, (2010: 201), questionnaires contain a series of questions and other actuations as research instruments for gathering information from respondents. It is considered the most common method of primary research which is useful for obtaining facts and figures that may be used for statistical analysis. (Rowley, 2014) emphasised that questionnaires should not only be designed to suit the researcher and the research needs, but it should be fashioned in a way that also takes into account the respondents. Questionnaires can be designed as structured closed or unstructured open questionnaires.

Merits

Blaxter et al (2010), questionnaires enables the easy and economical involvement of a large number of respondents. Questions can be structured and coded to provide quantifiable responses for a research study which are easy to analyse. Depending on the nature of data being collected, statistical test can also be conducted and questionnaires can be replicable, if they are well constructed and properly piloted. Kumar R (2009), further states that it offers greater anonymity. As there is no face-to-face interaction between respondents and interviewer, this method provides greater anonymity. In some situations where sensitive questions are asked it helps to increase the likelihood of obtaining accurate information

Demerits

The main disadvantage of a questionnaire is that it can be misinterpreted, misunderstood and hence gives unreliable information and opportunity to clarify issues is lacking. The questions
also cannot tell the context and meaning behind a response and there is a likelihood of socially desirable responses to certain questions when in fact the respondent’s answer could have been different. Individuals that cannot read and write are eliminated.

Kumar R (2009) questionnaires are notorious for their low response rate that is people may fail to return them. There is a self-selecting bias. Not everyone who receives a questionnaire returns it, so there is a self-selecting bias. Those who return their questionnaire may have attitudes, attributes or motivations that are different from those who do not. Hence, if the response rate is very low, the findings may not be representative of the total study population.

**Justification for using questionnaires**

The research utilised questionnaires to gather information about the effectiveness of Goal Zimbabwe as the research instrument enables the researcher to easily obtain responses from the whole population with low costs.

### 3.4.2 Interviews

Kahn and Cannel (2004:97), identified research interviews as a purposeful interchange of views between two persons discussing about a subject of mutual interest. Interviews are used for the purpose of this research to assure understanding of the research questionnaires by the respondent. Management and Accountants were interviewed as these are expected to have a thorough understanding of the funding in place as well as it was reliable considering their small number compared to the whole workforce. The interviews enables immediate feedback and investigation into assertions that could be easily evaluated by observation.

According to Gillham B, (2000:27), research interviews are categories into two i.e. Structured interviews and Unstructured / In-depth interviews.

**Structured interviews**

A structured interview is a standardised interview that makes sure that predetermined questions are presented in the same order. This enables data to be reliably aggregated and comparisons to be made confidently between subsets. The researcher reads out the questions exactly as they appear on the questionnaire schedule. Structured interviews are favoured when the research
Involves a large sample and also structured questions enables comparisons which helps in coming up in conclusions.

**In depth interviews**

In an in depth interview, questions are not predetermine which allows for the researcher to spontaneously ask further questions during the research. This allows the researcher to discover crucial information which did not seem relevant before the interview therefore the researcher can gather more detail into such information. Nevertheless, in depth interviews are time consuming and data acquired from them is prone to digression.

**Justification for structured interviews**

The researcher used structured interviews to gather information of relevance to the study. Structured interviews proved to be more befitting for the research as they require less time to conduct.

**3.4.3 Types of Questions**

**3.4.3.1 Open ended questions**

Open ended questions also termed free response questions are questions that beseech additional information from the inquirer. Baxter et al, (2010:201), cites that these are unsaturated type of questions that gives room for infinity response. Open ended questions are considered of the virtue that they promote trust, allow free and unrestrained responses, and are perceived less threatening. Notwithstanding that they may be time consuming, requiring more effort on the part of the respondent and may result in unnecessary information.

Gillham B, (2000:28), identified the merits and demerits of open ended questions which are as follows:

**Merits**

Open ended questions permits an unlimited number of possible responses as respondents can answer in detail, clarifying and qualifying their responses especially for complex issues that need one to understand the respondent’s logic, thinking process or frame of reference. They can add new information when there is very little sting information available about a topic.
Demerits

Different respondents give different degrees of detail in answer and analysis and comparisons of such data may be difficult. Responses may include irrelevant information and reliable information may be buried in useless details. It is also time consuming, requiring a great deal of the respondent’s time, thought and effort.

3.4.3.2 Closed ended questions
Closed ended questions are considered dichotomous or saturated type of questions. Blaxter et al, (2010:201), showed that these questions limit respondents with multiple answer choices from which they must choose to answer the question with either one or checking all that apply.

Closed ended questions are restrictive and can be answered with few words. They are quick and requires less effort on the part of the respondent. However, they are faulty in that they can be leading and hence threatening or irritating to respondents. Since the respondent doesn’t have room to express themselves they may result in assumption or conclusions about the respondents that are misleading.

Gillham B, (2000:28), identified the merits and demerits of open ended questions which are as follows:

Merits

Closed ended questions are quicker and easier for subjects to answer which might encourage them to take their time scrutinising questions and come up with dependable responses. The answers by different respondents are easy to compare hence data is easy to analyse. Replication of such questions is also practicable and easy.

Demerits

Closed ended questions may propose philosophies which respondents would not have. Respondents with no opinion or knowledge may answer anyway hence manipulation of results. Therefore misinterpretation of questions can go unnoticed. They require time and effort on behalf of the respondents. They may be difficult to analyse and provide answers.

Justification for Closed Ended Questions
Closed ended questions were used to gather information of relevance to the study as they enable the researcher to tailor the questions towards the research objectives. Open ended questions were also shallowly utilised for those questions that required one to express himself.

3.4.4 Likert scale
Peterson Robert A. (2000:75), the Lirket frequency scale utilises fixed response choice formats that are aimed at measuring attitudes, opinions or views by questioning to what extend the subjects agree or disagree to a declarative statement and a list of response categories ranging from ‘strongly agree’ to ‘strongly disagree’ are labelled. The Lirket scale is of the virtue that it is easy to understand and doesn’t require much effort on the part of the respondents. It also makes data analysis easy as the results can be tabled. However, respondents may agree to the declarative statements without deep thought into the situation which they could have given a different response in an open ended question.

Table 3.2: The Likert Scale

<table>
<thead>
<tr>
<th>Remark</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Points</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

Merits
Data can be analysed with relative ease as quantitative data is obtainable. Easy to read and complete. Each item is of equal value so that respondents are scored rather than items.

Demerits
Central tendency bias as respondents may avoid using extreme response categories. Only few options are offered, with which respondents may not fully agree. Validity may be difficult to demonstrate as it is not a statistically valid technique as questions do not possess a normal distribution.

Justification for the Lirket scale
The research employed the Lirket scale in gathering information on the impact of donor funding on the performance of Goal Zimbabwe. Closed questions were used with multiple choices that show to what extent the respondent agrees or disagreed to the declarative statement in order to analyse the effectiveness of the cost control system.

3.4.5 Reliability and Validity
According to http://explorable.com/validity-and-reliability (10/04/2016: 11:27), reliability imply that noteworthy results are more than a once off findings and can be integrally repeatable. The research is reliable as the instruments used are dependable. The same case questions were used in the questionnaires and interviews which are aligned to the research objectives. The questionnaires and interviews were also directed to guarantee their comprehensibility. Validity on another side, incorporates the entire experimental concept and establishes whether the research measures what it purports to measure and how precise it achieve its purpose. Validity was ensured by using research instruments that fits the study and asking questions relevant for the research.

3.5 Data Presentation
Kumar (2008:42), defined data presentation as the main feature of a dataset being described in a simple understandable manner, referring to the data and indicators disseminated. Data presentation is of the virtue of providing visual elements for clarity and information transmission that enables users of information to clearly observe the dispersion, similarities and spread of results immediately before going through their details. This provide an immediate understanding of the data to users especially those without a broader technical knowledge of the data in question. For the purpose of this research bar graphs, charts and tables were utilised to display results. Tabular forms were also used for their simplicity in display and to enhance understandability.

3.6 Data Analysis
Kahn and Cannel (2004:102), defined data analysis as a process of systematically applying statistical and/ logical techniques to describe and illustrate, condense and recap, and evaluate data. After data was collected, the researcher utilised many graphical tools to interpret, inspect, transform and model data to unveil useful information and make conclusions thereon. The data
was analysed with descriptive and quantitative techniques which include graphics presentation and simple statistical measures of dispersion i.e. mode, median and mean.

3.7 Summary
This Chapter comprehended the research design, case study method, research population, the census strategy, data sources, research instruments, data presentation, data analysis and the justification for the research methods and instruments used. Chapter Four shall look into the data presentation techniques, discussion and interpretation of findings.
CHAPTER 4

DATA PRESENTATION AND ANALYSIS

4.0 Introduction
The research findings are presented and analysed in this chapter. The findings of the primary research conducted through questionnaires and interviews pertaining to the objectives, research questions and the literature and also gives a comprehensive conclusion summary at the end of the chapter.

4.0.1 Questionnaire Response Rate
A total of thirty one were administered, twenty-five were successfully responded to, making a response rate of 80.65%. Due to project monitoring activities management and management meetings upon questionnaire administering management and project managers were tied up resulting in a non-response rate shown in (table 4.1 below). The table below shows percentage response rate of the respondents.

Table 4.1: Response rate- Questionnaires

<table>
<thead>
<tr>
<th>Respondents</th>
<th>Target population</th>
<th>number of questionnaires</th>
<th>Response Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management</td>
<td>7</td>
<td>7</td>
<td>71.43%</td>
</tr>
<tr>
<td>Project Managers</td>
<td>10</td>
<td>10</td>
<td>60%</td>
</tr>
<tr>
<td>Accountants and auditors</td>
<td>3</td>
<td>3</td>
<td>100%</td>
</tr>
<tr>
<td>Procurement and Logistics</td>
<td>5</td>
<td>5</td>
<td>100%</td>
</tr>
<tr>
<td>Donor compliance officer</td>
<td>1</td>
<td>1</td>
<td>100%</td>
</tr>
<tr>
<td>Finance and Administration</td>
<td>5</td>
<td>5</td>
<td>100%</td>
</tr>
<tr>
<td>Total</td>
<td>31</td>
<td>31</td>
<td>80.65%</td>
</tr>
</tbody>
</table>

The response rate of 80.65% provides a reasonable response rate justifying the research findings as the basis for making recommendations in this research. The majority of the respondents forms
the response rate hence it is concluded that data available is reliable and sufficient to be a representative of the entire population.

4.1 **Questionnaires** (see appendix 11)

**Section A: Background Information**

Background information assists respondents in answering the research problem.

**Department of operation**

**Table 4.2 Department of operation**

<table>
<thead>
<tr>
<th>Department of operation</th>
<th>Finance</th>
<th>Logistics</th>
<th>Donor compliance</th>
<th>Internal Audit</th>
<th>Other departments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Respondents</td>
<td>5</td>
<td>5</td>
<td>1</td>
<td>3</td>
<td>11</td>
</tr>
<tr>
<td>Percentage</td>
<td>20%</td>
<td>20%</td>
<td>4%</td>
<td>12%</td>
<td>44%</td>
</tr>
</tbody>
</table>

Table 4.2 above depicts that 5/25 (20%) respondents are employed in the department of finance, 5/25 (20%), department of procurement and logistics, 1/25 (4%) department of donor compliance, 3/25 (12%) accounts and internal audit, 11/25 (44%) are from top management and project managers.

Questionnaire responses was obtained from different department of operation. This was meant to weigh responses of different workplaces of the significance to the study that is where donor management is mostly done.

**Duration with the company**

The researcher asked for duration of employment with Goal Zimbabwe from respondents to assess whether respondents fit into the period under assessment that is from 2012 to 2015. Table 4.2 below shows the duration of respondents with Goal Zimbabwe.

**Table 4.2 Duration with the company**

<table>
<thead>
<tr>
<th>Duration with the company</th>
<th>0-1 year</th>
<th>2-5 years</th>
<th>6-10 years</th>
<th>Over 10</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Company</td>
<td>Years</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>-------</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of respondents</td>
<td>5</td>
<td>10</td>
<td>4</td>
<td>6</td>
<td>25</td>
</tr>
<tr>
<td>Percentage of respondents</td>
<td>20%</td>
<td>40%</td>
<td>16%</td>
<td>24%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Table 4.2 above shows that 5/25 (20%) of the respondents have been working at Goal Zimbabwe for a year, 10/25 (40%) representing the majority of respondents have been working for organisation between two to five years, 4/25 (16%) have been with the organisation for 6 to 10 years and 6/25 (24%) have been with Goal Zimbabwe for a period longer than 10 years.

The mode of the respondents have been with the organisation for a period of more than 2 years hence it is therefore assumed that respondents are knowledgeable about the donor funding management system at Goal Zimbabwe, therefore relevant and reliable data can be obtained.

**Academic Qualification**

Academic qualifications of respondents is presented in the table below.

<table>
<thead>
<tr>
<th>Table 4.3 Academic Qualification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Level of Education</td>
</tr>
<tr>
<td>Respondents</td>
</tr>
<tr>
<td>Percentages</td>
</tr>
</tbody>
</table>

Depicted in the table 4.3 above among the 25 respondents 0/25 (0%) amongst the respondents had no ‘O’ level, 3/25 (12%) had ‘A’ level, 5/25 (20%) had certificates, 4/25 (16%) had certificates, 7/25 (28%) had First Degrees, 4/25 (16%) had Masters Degree and others specified academic qualification which includes professorship and ACCA.

**Figure 4.1 Duration with the company**
Fig 4.1 clearly shows that the mode of the respondents have First degrees being 7/25 (28%) respondents represented by the longest bar.

This justifies that personnel is well qualified and knowledgeable of donor funding management policies and systems at Goal Zimbabwe.

Section B: Donor funding policy at Goal Zimbabwe

Question 1

4.1.1: Goal Zimbabwe has a donor policy in place

Table 4.4: Goal Zimbabwe has a donor policy in place

<table>
<thead>
<tr>
<th>Response</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Respondents</td>
<td>8</td>
<td>11</td>
<td>4</td>
<td>2</td>
<td>0</td>
<td>25</td>
</tr>
<tr>
<td>Percentage of Respondents</td>
<td>32%</td>
<td>44%</td>
<td>16%</td>
<td>8%</td>
<td>0</td>
<td>100%</td>
</tr>
</tbody>
</table>
Table 4.4 above illustrate that respondents on Goal Zimbabwe having a donor funding policy in place, 8/25 (32%) strongly agreed, 11/25 which make up the majority (44%) agreed, 4/25 (16%) were unsure while 2/25 representing (8%) disagreed. The summation of this information is depicted in Figure 4.2 below.

**Figure 4.2: Goal Zimbabwe has a donor policy in place**

In conclusion 76% of the respondents are aware of the existence of the policy whilst 24% disagreed, that is the mode of the personnel at Goal Zimbabwe knew about the existence of the policy.

In interviews conducted all respondents agreed to the notion that there is a donor funding policy and every project is has a specific donor funding policy apart from the organisation’s to meet donor expectations. Donor funding policy is reviewed weekly when reports are submitted to note weather reports made are in line with the company donor funding policy and upon any changes highlighted by the donor towards project implementation and this is basically done with key management.
Goal Zimbabwe concur with NANGO (2010) which emphasises on importance of a donor funding policy to all departments to enhance relations with donors and funders and to ensure consistency.

Question 2

4.1.2 Policy formulation
i) The donor funding policy is formulated by management.

Table 4.5a the donor funding policy is formulated by management

<table>
<thead>
<tr>
<th>Response</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Responses</td>
<td>14</td>
<td>8</td>
<td>3</td>
<td>0</td>
<td>0</td>
<td>25</td>
</tr>
<tr>
<td>Percentage of Responses</td>
<td>56%</td>
<td>32%</td>
<td>12%</td>
<td>0</td>
<td>0</td>
<td>100%</td>
</tr>
</tbody>
</table>

Table 4.4a above shows that out of 25 respondents, 14/25 (56%) strongly agreed that the donor funding policy is formulated by management, 8/25 (32%) agreed and only 3/25 (12%) were unsure.

Kaplan et al (2009) supported 22/25 (88%) who agreed that management is responsible for formulation of donor funding policy as a way of managing of its employees strategically.

Therefore in conclusion Goal employees are of the opinion that management are responsible for policy formulation.

ii) The donor funding policy is formulated by Accounting Staff.

Table 4.5b the donor funding policy is formulated by Accounting Staff

<table>
<thead>
<tr>
<th>Response</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of</td>
<td>3</td>
<td>5</td>
<td>5</td>
<td>4</td>
<td>8</td>
<td>25</td>
</tr>
</tbody>
</table>
Table 4.5b depicts that only 3/25 (12%) strongly agreed that the cost control policy is formulated by accounting staff, 5/25 (20%) agreed, while 5/25 (20%) were unsure, 4/25 (16%) disagreed and 8/25 which represents (32%), which forms the majority disagreed.

In summation the mode of respondents that is 17/25 (68%) are of the notion that accounting staff are not responsible for the donor funding policy formulation and only 8/25 (32%) agreed.

This is in contrast with Govinda R (2009) who asserts that personnel must be involved in policy formulation rather than the policy being imposed as this affects performance.

iii) The donor funding policy is formulated by Donors.

Table 4.5c the donor funding policy is formulated by Donors

<table>
<thead>
<tr>
<th>Response of Respondents</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Respondents</td>
<td>4</td>
<td>6</td>
<td>5</td>
<td>8</td>
<td>2</td>
<td>25</td>
</tr>
<tr>
<td>Percentage of respondents</td>
<td>16%</td>
<td>24%</td>
<td>20%</td>
<td>32%</td>
<td>8%</td>
<td>100%</td>
</tr>
</tbody>
</table>

As depicted in table 4.5c donors formulation of policy is distributed as follows, 4/25 (16%) strongly agreed, 6/25 (24%) agreed, while 5/25 (20%) were unsure, 8/25 represented by (32%) the majority disagreed and finally 2/25 (8%) strongly disagreed.

Overall, 40% of the respondents agreed against 60% who disagreed that the donor funding policy is formulated by donors.
It can be concluded that donors are partially involved in donor funding policy formulation at Goal Zimbabwe.

Question 3

4.1.3: The donor funding policy is documented.

Table 4.6 the donor funding policy is documented.

<table>
<thead>
<tr>
<th>Response</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Respondents</td>
<td>8</td>
<td>10</td>
<td>7</td>
<td>0</td>
<td>0</td>
<td>25</td>
</tr>
<tr>
<td>Percentage of Respondents</td>
<td>32%</td>
<td>40%</td>
<td>28%</td>
<td>0</td>
<td>0</td>
<td>100%</td>
</tr>
</tbody>
</table>

Table 4.6 responses to Goal Zimbabwe’s donor funding policy documentation, 8/25 (32%) strongly agreed to the documentation, 10/25 (40%) representing the majority agreed and only 7/25 (28%) were unsure, 0/25 (0%) disagree, 0/25 (0%) strongly disagree.

18/25 representing 72% of the respondents agreed and only 7/25 (28%) were unsure hence it can be concluded that the organisation is documented.

Question 4

4.1.4 The donor funding policy is communicated to:

Table 4.7 donor funding policy communication

<table>
<thead>
<tr>
<th>Respondents</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Management</td>
<td>13</td>
<td>11</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>25</td>
</tr>
</tbody>
</table>

Percentage

52% 44% 4% 0 0 100%

| ii) Employees     | 15             | 10    | 0      | 0        | 0                 | 25     |

Percentage

60% 40% 0 0 0 100%
i) Table 4.7 depicts donor funding policy communication at Goal Zimbabwe. Donor funding policy is communicated to management has got the following turn out of responses:

13/25 representing the modal value (52%) strongly agreed, 11/25 (44%) agreed and 1/25 (4%) were unsure, 0/25 (0%) disagree, 0/25 (0%) strongly disagree.

Overly, 96% agreed that the policy is communicated to management and 4% disagreed hence the in conclusion the donor funding policy is communicated to management.

ii) Donor funding is communicated to employees and new personnel the following was noted:

15/25 (60%) being the mode strongly agreed and 10/25 (40%) agreed, (0%) were unsure, 0/25 (0%) disagree, 0/25 (0%) strongly disagree.

Overally, all respondents that is 100% agreed that the donor funding policy is communicated to employees and new personnel.

<table>
<thead>
<tr>
<th>iii) New personnel</th>
<th>15</th>
<th>10</th>
<th>0</th>
<th>0</th>
<th>0</th>
<th>25</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percentage</td>
<td>60%</td>
<td>40%</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>100%</td>
</tr>
</tbody>
</table>

Figure 4.3 donor funding policy communication
The International Journal of Managing (2009) emphasised the need for communicating policies to the workforce as this give inspiration to accomplish desired goals. From Figure 4.7 a pictorial view of data presented in table 4.7 from the mere look donor funding policy communication is effective as by higher percentages noted on management, new employers and new personnel.

Question 5

4.1.5 The donor policy is implemented by:

Table 4.8 donor funding policy implementation

<table>
<thead>
<tr>
<th>Respondents</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Management</td>
<td>16</td>
<td>9</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>25</td>
</tr>
<tr>
<td>Percentage</td>
<td>64%</td>
<td>36%</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>100%</td>
</tr>
<tr>
<td>ii) Accounting staff</td>
<td>10</td>
<td>7</td>
<td>3</td>
<td>5</td>
<td>0</td>
<td>25</td>
</tr>
<tr>
<td>Percentage</td>
<td>40%</td>
<td>28%</td>
<td>12%</td>
<td>20%</td>
<td>0</td>
<td>100%</td>
</tr>
<tr>
<td>iii) Donors</td>
<td>0</td>
<td>3</td>
<td>3</td>
<td>14</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>Percentage</td>
<td>0</td>
<td>12%</td>
<td>12%</td>
<td>56%</td>
<td>20%</td>
<td>100%</td>
</tr>
</tbody>
</table>
i) From table 4.8 above donor funding policy implementation by management got the following turn out:

16/25 of the respondents strongly agreed forming the modal value of 64% and 9/15 (36%) agree, (28%) were unsure, 0/25 (0%) disagree, 0/25 (0%) strongly disagree.

On the overall 100% of the respondents have agreed that management at Goal Zimbabwe are responsible for policy implementation and none of the respondents disagreed to this.

ii) Accounting staff are also involved in the donor funding policy implementation as highlighted in table 4.8 that:

The mode of 10/25 (40%) strongly agreed, 7/25 (28%) agreed, only 3/25 (12%) were uncertain and 5/25 (20%) disagreed, 0/25 (0%) strongly disagree.

Summing up, 68% agreed that the accounting personnel are involved in policy implementation and 32% disagreed to this notion.

From the information illustrated a conclusion that accounting staff is involved in policy implementation is drawn up supported by Bradfield J.T.et al (2010) who vests policy implementation in the hands of employees.

iii) Table 4.8 depicts outcomes towards donors (well-wishers) involvement in donor funding implementation as following:

0/25 (0%) strongly agreed, 3/25 (12%) agreed, 3/25 (12%) were unsure, 14/25 forming the mode (56%) disagreed and 5/25 strongly disagreed.

Conclusively it can be noted that donors are not involved in the donor funding policy implementation at Goal Zimbabwe and the data is presented on the figure below.

Evidence from interview conducted points out that management are the key personnel to donor funding implementation at Goal Zimbabwe though many departments have got guidelines
however they are mainly employed with key lower departmental managers without the knowhow of other employees.

The information is summarised in Figure 4.4 below.

**Figure 4.4 donor funding policy implementation**

![Donor Funding Policy Implementation Graph]

**Question 6**

**Table 4.9 Guidelines**

<table>
<thead>
<tr>
<th></th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Goal Zimbabwe has established donor funding management guidelines</td>
<td>Respondent</td>
<td>8</td>
<td>9</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>32%</td>
<td>36%</td>
<td>12%</td>
<td>12%</td>
</tr>
<tr>
<td>b) Management and staff know the objective of donor funding management</td>
<td>Respondent</td>
<td>12</td>
<td>7</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>48%</td>
<td>28%</td>
<td>16%</td>
<td>8%</td>
</tr>
</tbody>
</table>
### Donor Funding Guidelines

#### c) Donor funding guidelines are used by:

<table>
<thead>
<tr>
<th>Category</th>
<th>Respondent</th>
<th>10</th>
<th>7</th>
<th>3</th>
<th>5</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Finance staff</td>
<td>Percentage</td>
<td>40%</td>
<td>28%</td>
<td>12%</td>
<td>20%</td>
<td>0</td>
</tr>
<tr>
<td>ii) Management</td>
<td>Respondent</td>
<td>16</td>
<td>9</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>64%</td>
<td>36%</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>iii) All employees</td>
<td>Respondent</td>
<td>12</td>
<td>6</td>
<td>5</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>48%</td>
<td>24%</td>
<td>20%</td>
<td>4%</td>
<td>4%</td>
</tr>
</tbody>
</table>

#### d) The following are key donor funding management guidelines:

<table>
<thead>
<tr>
<th>Category</th>
<th>Respondent</th>
<th>15</th>
<th>10</th>
<th>0</th>
<th>0</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Management involvement</td>
<td>Percentage</td>
<td>60%</td>
<td>40%</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>ii) Clear objectives</td>
<td>Respondent</td>
<td>5</td>
<td>9</td>
<td>6</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>20%</td>
<td>36%</td>
<td>24%</td>
<td>8%</td>
<td>16%</td>
</tr>
<tr>
<td>iii) Project schedule</td>
<td>Respondent</td>
<td>7</td>
<td>15</td>
<td>3</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>28%</td>
<td>60%</td>
<td>12%</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Figure 4.4 Guidelines**
a) Table 4.9 depicts that Goal Zimbabwe has established donor funding management guidelines as follows;

8/25 (32%) strongly agreed, 9/25 being the modal value (36%) agreed, 3/25 (12%) were uncertain, 12% disagreed and 8% disagreed.

The total 17/25 being 68% of the respondents agreed and 8/25 being 32% disagreed.

It can be concluded that Goal Zimbabwe has established donor funding guidelines.

b) Management and staff know the objective of donor funding management guidelines had the following turnout as reflected in table 4.9 and Figure 4.4 above;

12/25 (48%) being the mode strongly agreed, 7/25 (28%) agreed, 4/25 (16%) were unsure and finally 2/25 (8%) disagreed, 0/25 (0%) strongly disagreed to this notion.

On the overall 18/25 being 72% agreed and 7/25 (28%) disagreed.

Conclusively Goal Zimbabwe management and staff know the objective of donor funding guidelines represented by the modal value of 72% of respondents who agreed.

c(i) Donor funding guidelines are used by finance had the following turnout from respondents;
10/25 (40%) strongly agreed, 7/25 (28%) agreed, 3/25 (12%) were unsure, 5/25 (20%) disagreed and 0/25 (0%) strongly disagreed.

The modal value of 40% strongly agreed to this notion.

In summation 68% of the respondents agreed that donor guidelines are used by finance and 32% disagreed hence it can be concluded that Goal Zimbabwe’s donor funding guidelines are used by finance.

c(ii) Donor funding guidelines are used by management had the following turnout of respondents;

16/25 (64%) strongly agreed, 9/25 (36%) agreed, none disagreed there it can be noted that 100% of the respondents agreed to this.

In conclusion Goal Zimbabwe’s management are involved in the use of donor funding guidelines.

c(iii) Donor funding guidelines are used by all employees had the turnout of respondents;

12/25 having the modal value of 48% strongly agreed, 6/25 (24%) agreed, 5/25 (20%) were uncertain, 1/25 (4%) disagreed and 1/25 (4%) strongly disagreed.

Summing up 72% of respondents agreed that all employees use donor funding guidelines and 28% disagreed

It can be concluded that Goal Zimbabwe that donor funding guidelines are used by all employees.

d(i) Management involvement as a key management guideline has the following turnout;

15/25 (60%) strongly agreed, 10/25 (40%) agreed, 0/25 (0%) were unsure, 0/25 (0%) disagree, 0/25 (0%) strongly disagree.

100% of the respondent agreed and none disagreed hence in conclusion Goal Zimbabwe management involvement is a key management guideline supported by Kaplan R.S. and Atkinson A (2009) as they asserts that management involvement ensure strategic expectations are accomplished.
d(ii) Clear objectives as a key management guideline has the following turnout;

5/25 (20%) strongly agreed, 9/25 (36%) forming the modal class agreed, 6/25 (24%) were uncertain, 2/25 (8%) disagreed and 4/25 (16%) strongly disagreed.

Summing up 56% agreed to this notion and 44% disagreed hence can be concluded that Goal Zimbabwe have clear objectives as a key management guideline and Vitez (2016) in support to this posited that when clear objectives is an important management tool that create a goal for business to achieve.

d(iii) Project schedule as a key management guideline has the following turnout;

7/25 (28%) strongly agreed. 15/25 forming the modal value of (60%) agreed, 3/25 (12%) were uncertain, 0/25 (0%) disagree, 0/25 (0%) strongly disagree.

88% agreed and 12% disagreed in the overall view presented.

Buttrick R. (2013) pointed out the importance of a project schedule as a basis on which costs and resources are constructed.

Interviews conducted emphasised much on the project schedule as an important guideline in donor funding management as this constitute elements such as budgets, clear objectives and management expectations that enable project managers to carry out projects solely on their own with little consultation to key management personnel.

**Question 7**

**Table 4.10 Personnel factors**

<table>
<thead>
<tr>
<th>a) Goal Zimbabwe has adequate personnel to implement donor funding policies</th>
<th>Respondents</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Respondents</td>
<td>0</td>
<td>6</td>
<td>8</td>
<td>4</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>0</td>
<td>24%</td>
<td>32%</td>
<td>16%</td>
<td>28%</td>
</tr>
</tbody>
</table>
a) Goal Zimbabwe has adequate personnel to implement donor funding policies responses showed that 6/25 (24%) strongly agreed, 8/25 were unsure forming the modal value of 32%, 4/25 (16%) disagreed and 7/25 (28%) strongly disagreed.

In aggregate only 24% agreed and 76% disagreed.

In interviews conducted it was reflected that in a bid to reduce an overspending which tend to happen in 2009 management of Goal Zimbabwe resolved to restructure its workforce so as to cut-off its costs hence they resolved to multi-tasking however they are noting some complications as deadlines are not met especially in the finance and logistics departments hence they are resolving to re-employment of staff which once been with Goal in previous years.

In contrast Inkson K (2008) who asserts that personnel adequacy ensure an effective and efficient way in which tasks are undertaken.

b) Personnel suitably qualified to implement donor funding policies showed that 12/25 (48%) forming the modal class strongly agreed, 8/25 (32%) agreed, 2/25 (8%) were uncertain, 3/25 (12%) disagreed, 0/25 (0%) strongly disagree.

In summation 20/25 (80%) agreed and 5/25 (20%) disagreed.

It can be concluded that Goal Zimbabwe has suitably qualified workforce.
c) Goal facilitates training and development for its personnel showed that 9/25 (36%) being the mode strongly agreed, 4/25 (16%) agreed, 6/25 (24%) unsure, 4/25 (16%) disagreed and 2/25 (8%) strongly disagreed.

In aggregate 13/25 (52%) agreed and 12/25 (28%) disagreed.

In conclusion it can be noted that Goal Zimbabwe facilitates training and development. McNamara (2008) training helps improve employees on their current job.

Question 8

Table 4.11 Controls over donor funding implementation

<table>
<thead>
<tr>
<th>Control</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Activity Monitoring</td>
<td>Respondents</td>
<td>9</td>
<td>16</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>36%</td>
<td>64%</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>b) Variance Analysis</td>
<td>Respondents</td>
<td>12</td>
<td>13</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>48%</td>
<td>52%</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>c) Benchmarking</td>
<td>Respondents</td>
<td>4</td>
<td>2</td>
<td>6</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>16%</td>
<td>8%</td>
<td>24%</td>
<td>28%</td>
</tr>
</tbody>
</table>

a) Of the respondents on periodic activity monitoring as a control over donor funding implementation, 9/25 (36%) strongly agreed and 16/25 (64%) forming the modal class agreed and none were unsure and disagreed.

It can be noted that periodic activity monitoring as a control tool has been is consistently done as noted from the responses presented in table 4.11 that 100% agreed to this notion and none disagreed.
Goal Zimbabwe therefore concur with Bradfield, J.T. et al, (2010:710), who advises that during the implementation process of the cost control policy, periodic activity monitoring have to be continuously conducted to ensure a cost containment attitude/consciousness is developed within the personnel for effective cost control.

b) As noted in table 4.11 on variance analysis strong opinions of the practice of variance analysis were testified by 12/25 (48%) respondents who strongly agreed and 13/25 (52%) who agreed.

It can therefore be concluded that Goal Zimbabwe do variance analysis as control measure in the implementation of policies.

Randal W. (2012) urges variance analysis to be done to ensure cost reduction consciousness to both employees and management to ensure donor funding is effectively spend and this is an important tool in budgeting

c) Responses towards benchmarking depicted in table 4.11 highlighted that 4/25 (16%) strongly agreed, 2/25 (8%) agreed, 6/25 were uncertain, 7/25 (28%) being the modal class disagreed and 6/25 (24%) strongly disagreed.

In conclusion only 24 % agreed and 76% disagreed that is Goal Zimbabwe does not carry out a benchmarking exercise.

Question 9

Table 4.12 Challenges encountered on donor policy implementation

<table>
<thead>
<tr>
<th></th>
<th>Strongly Disagree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Lack of funds Respondents</td>
<td>14</td>
<td>11</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>56%</td>
<td>44%</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
a) Responses towards lack of funds from table 4.12 indicated that 4/25 (16%) strongly agreed, 5/25 (20%) agreed, 7/25 (28%) forming the modal class were uncertain, 6/25 (26%) were disagreed and 2/25 (8%) disagreed.

Conclusively it can be noted that 10/25 (40%) agreed and 15/25 (60%) disagreed, 0/25 (0%) were unsure, 0/25 (0%) disagree, 0/25 (0%) strongly disagree. Goal Zimbabwe to some extend it can be noted that lack of funds is one of the challenges it is facing on donor policy implementation.

b) Poor governance has been perceived as follows by respondents as; 0/25 (0%) strongly agreed, 1/25 (4%) agreed, 3/25 (12%) were unsure, 11/25 (44%) disagreed forming the modal class and 10/25 (40%) strongly disagreed.

In aggregate only 1/25 (4%) agreed and 24/25 (96%) disagreed hence it can be concluded that Goal Zimbabwe’s governance issues are effective.

c) Responses towards development approaches; 0/25 (0%) strongly agreed, 10/25 (40%) were agreed and 15/25 (60%) were uncertain and none disagreed.

In aggregate 40% of respondents did agree that development approaches is a challenge towards donor policy implementation and 60% disagreed

Conclusively Goal Zimbabwe is affected by development approaches to a lesser extent.
d) Relationship with international NGOs responses reflected that 14/25 (56%) strongly agreed, 8/25 (32%) agreed, and 3/25 (12%) were unsure.

In aggregate 88% agreed that relationship with international NGOs was a challenge and 12% disagreed and this conforms to the Economist Report (2010) which states that failure to comply with international NGOs has resulted in many withdrawing their funds.

e) Non-compliance issues has a turnout of 16/25 (64%) who agreed forming the modal class, 7/25 (28%) disagreed and 2/25 (8%) strongly disagreed.

In summation 64% of the respondents agreed that non-compliance issues is a challenge towards policy implementation and 36% disagreed

In conclusion Goal Zimbabwe has been affected by non-compliance issues to a greater extent. The summary statistics analysed above is shown in Figure 4.5 below.

**Figure 4.5 Challenges encountered on donor policy implementation.**
Question 10

Table 4.13 Project reports are reviewed

<table>
<thead>
<tr>
<th></th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Respondents</td>
<td>20</td>
<td>3</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>80%</td>
<td>12%</td>
<td>8%</td>
<td>0%</td>
</tr>
<tr>
<td>ii)</td>
<td>Respondents</td>
<td>23</td>
<td>2</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>92%</td>
<td>8%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>iii)</td>
<td>Respondents</td>
<td>21</td>
<td>3</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>84%</td>
<td>12%</td>
<td>4%</td>
<td>0%</td>
</tr>
</tbody>
</table>

i) Table 4.13 figured out that projects reports being reviewed weekly responses were; 20/25 (80%) strongly agreed, 3/25 (12%) agreed and 2/25 (8%) were unsure.

In aggregate 92% agreed and 8% disagreed. In conclusion Goal Zimbabwe project reports reviewing is effective.
ii) Monthly project reports reviewing had a turnout of 23/25 (92%) strongly agreed and 2/25 (8%) agreed.

In summation 100% agreed that reports are reviewed on a monthly basis and none disagreed.

iii) Responses towards reports being reviewed yearly had the following turnout; 21/25 (84%) being the modal class strongly agreed, 3/25 (12%) agreed and 1/25 (4%) were unsure.

In aggregate 96% of the respondents agreed and only 4% disagreed.

In conclusion it can be noted that reports are consistently reviewed on a weekly, monthly and yearly basis as they are characterised by 20/25 (80%), 23/25 (92%), and 21/25 (84%) respectively being the modes of respondents who agreed to this notion.

Fig 4.6 Project reports are reviewed

In conclusion Goal Zimbabwe project reports reviewing is effective as noted in fig 4.13 above presenting high percentages that is weekly (80%), monthly (92%) and yearly (84%).

Question 11
Table 4.14 Donor management best practices

<table>
<thead>
<tr>
<th></th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) NGO association</td>
<td>Respondents</td>
<td>0</td>
<td>5</td>
<td>8</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>0%</td>
<td>20%</td>
<td>32%</td>
<td>28%</td>
</tr>
<tr>
<td>b) Corporate social</td>
<td>Respondents</td>
<td>18</td>
<td>2</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>responsibility</td>
<td>Percentage</td>
<td>72%</td>
<td>8%</td>
<td>20%</td>
<td>0%</td>
</tr>
<tr>
<td>c) Trust</td>
<td>Respondents</td>
<td>0</td>
<td>4</td>
<td>8</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>Percentage</td>
<td>0%</td>
<td>16%</td>
<td>32%</td>
<td>36%</td>
</tr>
<tr>
<td>d) Networking with</td>
<td>Respondents</td>
<td>5</td>
<td>9</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>companies</td>
<td>Percentage</td>
<td>20%</td>
<td>36%</td>
<td>4%</td>
<td>16%</td>
</tr>
</tbody>
</table>

Fig 4.7 Donor management best practices

a) NGO association as a donor management best practices had the following turnout as reflected by table 4.13 and Figure 4.7;

5/25 (20%) agreed, 8/25 (32%) forming the modal value were uncertain, 7/25 (28%) disagreed and 6/25 (24%) disagreed.
In aggregate only 20% agreed to this notion and 80% disagreed evidencing that Goal Zimbabwe do not partake in NGO association.

b) Corporate social responsibility had the following turnout;

18/25 (72%) being the mode strongly agreed, 2/25 (8%) agreed and 5/25 (20%) were unsure and none disagreed nor strongly disagreed.

In aggregate 80% of the respondents agreed to this notion and 20% disagreed, this implies that Goal Zimbabwe partake in corporate social responsibility.

c) Trust had the following turnout; 20 12 4 16 24

0/25 (0%) strongly agreed, 4/25 (16%) agreed, 8/25 (32%) were unsure, 9/25 (36%) disagreed being the mode and 4/25 (16%) strongly disagreed.

On the whole only 16% agreed and 84% disagreed.

Conclusively Goal Zimbabwe on overall does not consider trust as a best practice.

d) Networking with other companies got the following turnout;

5/25 (20%) strongly agreed, 3/25 (12%) agreed, 1/25 (4%) were uncertain, 4/25 (16%) disagreed and 6/25 (24%) strongly disagreed.

In aggregate 32% agreed and 68% disagreed.

It can be concluded that the mode of 25% disagreed that networking with other companies is a best practice.

Corporate social responsibility in interviews conducted have been proved to be one of the best practice ensuring the survival of Goal Zimbabwe in areas they are operational. This has created a good image of the organisation in the eyes of its stakeholders, beneficiaries and residents in the areas they are operating in.
4.3 Summary
This Chapter looked at the data presentation and analysis. The data was obtained primarily from questionnaires and a personal interview which was carried out. A total of 31 questionnaires were administered but only 25 responded marking an 80.65% response rate. Data presentation and analysis was done through the use of tables, graphs, charts, averages and descriptive summaries. Chapter five concentrates on the summary, findings, overall conclusions and recommendations.
CHAPTER 5

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction
This Chapter focuses on the summary of chapters, major research findings, and the conclusion from the study, recommendations and suggested areas for further research. The chapter is designated to relate the research findings to the research questions as well as objectives of the study.

5.1 Chapter Summaries
Chapter one presented the research. It focused on the background of the study where the research sought to investigate on donor funding on the performance of Goal Zimbabwe. It cited schedule of donor funding, donor list extract and administration cost table for the period 2012-2015. The chapter also presented the main research question, sub research questions, and the research objectives. It also brought forth the justification of the study, delimitation of the study, limitations of the study, and assumptions in carrying out the research and the acronyms and definition of key terms.

Chapter two was motivated by the need to investigate on adverse relationship between donor funding and administration costs on the performance of Goal Zimbabwe. Bar et al (2003) pointed out that donor funding sources are from the public and other grant institutions. Maseko T (2015) it is difficult and inappropriate for NGOs to compete with international and national giants better to establish good relationships to solicit funds. Literature by other authors was employed to seek more comprehensive knowledge on the concept of donor funding, donor funding policies, donor funding guidelines, deliberation on human resource management towards donor funding policy implementation, controls over the donor funding policy implementation and what can be considered as donor funding management best practices. This information form the basis towards the factors which steers to an effective investigation.

Chapter three focused on the research methodology. This research was largely descriptive in nature since it aimed at answering questions about donor funding policy and evaluate the effectiveness of donor funding system at Goal Zimbabwe. The chapter identified the research design which is descriptive and also the research method and instruments used to gather data.
The research was conducted on a census of thirty one subjects and utilised questionnaires and interviews to gather data.

Chapter four presents the data findings and provide the analysis. Of the thirty one questionnaires administered 80% were responded to and 20% were unsuccessful and two interviews were conducted. The data was presented in tables, graphs and charts. These information was analysed linking up with literature and the research objectives.

5.2 Major Research Findings
The researcher, through the use of questionnaires and interviews come out with the following findings on the investigation on donor funding on the performance of Goal Zimbabwe.

- **Existence of the donor funding policy at Goal Zimbabwe**
  Goal Zimbabwe’s donor funding policy is in place at the organisation. Management is responsible for the formulation of the policy and it is effectively communicated to management, employees and new personnel.

- **Implementation of the donor funding policy**
  The donor funding policy is implemented by management and accounting personnel. Donors are partially involved in the policy implementation. Management assures that guidelines towards implementation are reviewed and communicated to employees.

- **Human resource management towards the implementation of the donor funding policy**
  Goal Zimbabwe is faced with labour shortages in the accounting and finance department; hence multi-tasking and recruitment of work related students and graduate training and; no room for development for employees; management overrides.

- **Controls in place over the donor funding policy implementation**
  Controls in place which include periodic activity monitoring through field visits, and weekly, monthly and yearly project reports reviewing which are done with consistency; variance analysis was considered relatively important as a control over donor funding policy implementation.

- **Challenges encountered on donor policy implementation**
Lack of funds; development approaches were considered to be the major challenges. Non-compliance issues and poor governance prove to be not a challenge at all to Goal Zimbabwe.

- **The best practices of donor funding management at Goal Zimbabwe**

  CSR and networking with other companies are best practices implemented at Goal Zimbabwe. NGO association and trust are partially undertaken.

### 5.3 Conclusion

The research was success as it managed to investigate on donor funding on the performance of Goal Zimbabwe. Lack of personnel affected organisational performance; Trust as a best practice is partially undertaken resulting in lack of funding at Goal Zimbabwe.

### 5.4 Recommendations

- Management should involve employees in the donor funding formulation and establishment of goals. This increase employees’ moral and they feel belonging as they are involved in the strategic decision making.

- Management should provide for study time to its employees who wish to enhance their qualifications this in a way will enhance the organisation’s performance as it will have more qualified employees who will be knowledgeable of the company systems.

- Management should also maintain good relations with their international headquarters and other international NGOs that should be compliant to donor requirements on the same note be in line with national laws, rules and regulation.

- Management application for funds or grants should also consider employment costs and costs incurred in garnering for the grant to avoid recruitment of inadequate labour force this reduce employees turnover rates as restructuring may not be considered as a cost saving method.

- Management of Goal Zimbabwe should be flexible and continuously review their vision, mission and value to be in line with development approaches being considered by donors so that it can solicit funds to ensure its survival.
Goal Zimbabwe should account for funds with transparency and in line to the requirements of donors to ensure that trust is built and ensure that the image of the organisation is not painted black.

5.5 Areas of Further Research
Investigation on cost control systems and their applicability to ensure NGOs perform to donor’s expectations.

An empirical study may also be conducted on other causes of the administration costs hikes in the NGO sector and how they can be reduced or avoided.

5.6 Conclusion
The Chapter focused on other chapter summaries, major research findings, and the conclusion from the study, recommendations and suggested areas for further research.
Reference List

Abigail Barr, Marcel Fafchamps, and Trudy Owens (2003) A report to the government of Government


Bar A., Fafchamps and Owens (2003), International Review of Administrative Sciences Journal (Vol 4) No. 6

Company, USA, pgs. 7, 8, 13, 14, 2


Goal Zimbabwe Donor funding database 2012-2015


Herman L. D. (2014), *Challenge the ordinary*: Carrier press


Khaldoun AbouAssi *Nonprofit and Voluntary Sector Quarterly* (2015), Vol. 44(6) 1255–1273


Kpedor, G., (2012). *Budgeting, Budgetary Control and Performance Evaluation: A Case Study*
of Allterrain Service Group (ATS) (Doctoral dissertation, Institute of Distance Learning, Kwame Nkrumah University of Science and Technology).


Kvale S. (1996) InterViews: An Introduction to Qualitative Research Interviewing, Sage Publications, UK. Pg. 3


Werksman, J., Cameron J., Roderic P (2014), **Improving Compliance with International**
AN INVESTIGATION ON DONOR FUNDING ON THE PERFORMANCE OF GOAL ZIMBABWE


www.businessdictionary.com accessed on 5/4/16 12:17

www.policybots.com accessed on 29/03/2015

http://www.eremedia.com accessed on 31/03/16

https://www.icrc.org accessed on 4/04/16 20:34

www.penkenya.org accessed on 03/04/2016 20:17

http://www.dochas.ie/ accessed on 5/4/16 12:34

http://www.uwc.ac.za accessed on 4/4/16 4:17

Appendix 1
COVER LETTER

Midlands State University
P Bag 9055
Gweru
19 April 2016

The Human Resource Manager
Goal Zimbabwe
73 Harare Drive
Mt Pleasant
Harare

Dear Sir/ Madam

REF: Authority to carry out research

I am Alfred Saruchera, a final year student at Midlands State University, undertaking Bachelor of Commerce Accounting (Honors) Degree.

In partial fulfilment of the programme am carrying out a research on “An Investigation on donor funding on the performance of Goal Zimbabwe”.

I am kindly seeking authority to conduct research. Your contribution shall be treated with the greatest degree of confidentiality and will be used solely for academic purposes. Anonymity shall be maintained at all levels.

Your cooperation is greatly appreciated.

Yours Faithfully

Saruchera Alfred T (R124139Z)
Appendix 11
Questionnaire

Questionnaire for Management and Staff

An investigation on Donor funding on the performance of Goal Zimbabwe.

Instructions

➢ Please tick in the relevant box or write in the space provided.

➢ You are advised not to write your name nor sign on the questionnaire.

Section A: Background Information

1. Department of Operation

   Finance ☐ Logistics ☐ donor compliance ☐ internal audit ☐

   Other departments (specify) ____________________________

2. You have been with Goal Zimbabwe for:

   0-1 year ☐ 2-5 years ☐ 6-10 years ☐ over 10 years ☐

3. State your highest academic qualification

   ‘O’ level ☐ ‘A’ level ☐ Certificate ☐

   Diploma ☐ First degree ☐ Masters Degree ☐

   Others (specify) ……………………………………………………………………….
1. Goal Zimbabwe has a donor policy in place.

<table>
<thead>
<tr>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>

2. The policy is formulated by:

<table>
<thead>
<tr>
<th></th>
<th>strongly agree</th>
<th>agree</th>
<th>unsure</th>
<th>disagree</th>
<th>strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) Accounting Staff</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii) Donors</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. The donor policy is documented.

<table>
<thead>
<tr>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Unsure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>

4. The donor policy is communicated to:

<table>
<thead>
<tr>
<th></th>
<th>strongly agree</th>
<th>agree</th>
<th>unsure</th>
<th>disagree</th>
<th>strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) Employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii) New Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5. The donor policy is implemented by:

<table>
<thead>
<tr>
<th></th>
<th>strongly agree</th>
<th>agree</th>
<th>unsure</th>
<th>disagree</th>
<th>strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) Accounting staff</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii) Donors</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

6. Goal Zimbabwe has established donor funding management guidelines

<table>
<thead>
<tr>
<th></th>
<th>strongly agree</th>
<th>agree</th>
<th>unsure</th>
<th>Disagree</th>
<th>strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Goal Zimbabwe has established donor funding management guidelines</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) Management and staff know the objectives of donor funding</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
iii) Donor funding guidelines are used by:
   a) Finance staff
   b) Management
   c) All employees

iv) The following are key donor funding management guideline:
   a) Management involvement
   b) Clear objectives
   c) Project schedule

7.  

<table>
<thead>
<tr>
<th></th>
<th>strongly agree</th>
<th>agree</th>
<th>unsure</th>
<th>disagree</th>
<th>strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Goal Zimbabwe has adequate personnel to implement donor funding policies.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) Goal Zimbabwe personnel are suitably qualified to implement donor funding policies.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii) Goal Zimbabwe facilitates training and development for its personnel.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Controls in place over the donor policy implementation are:

<table>
<thead>
<tr>
<th></th>
<th>strongly agree</th>
<th>agree</th>
<th>unsure</th>
<th>disagree</th>
<th>strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Periodic activity monitoring</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) Variance analysis</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii) Benchmarking</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Any other (Specify)……………………………………………………………………………………

9. Challenges encountered on donor policy implementation are:

<table>
<thead>
<tr>
<th></th>
<th>strongly agree</th>
<th>agree</th>
<th>unsure</th>
<th>disagree</th>
<th>strongly disagree</th>
</tr>
</thead>
</table>
AN INVESTIGATION ON DONOR FUNDING ON THE PERFORMANCE OF GOAL ZIMBABWE

i) Lack of funds

ii) Poor governance

iii) Lack of Accountability

iv) Development approaches

v) Relationship with International NGOs

vi) Non-Compliance issues

10. Project reports are reviewed:


<table>
<thead>
<tr>
<th></th>
<th>strongly agree</th>
<th>agree</th>
<th>unsure</th>
<th>disagree</th>
<th>strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Weekly</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) Monthly</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii) Yearly</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

11. The following are donor management best practices at Goal Zimbabwe.


<table>
<thead>
<tr>
<th></th>
<th>strongly agree</th>
<th>agree</th>
<th>unsure</th>
<th>disagree</th>
<th>strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) NGO association</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) Corporate social responsibility</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii) Trust</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv) Networking with companies</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Thank you for your cooperation

Appendix 111
Interview Questions Schedule

The interview questions seek for you opinion, views and comments on the effect of Donor funding on the performance of Goal Zimbabwe. Your contribution shall be treated with with the
highest degree of confidentiality and solely for academic purposes. Your cooperation is greatly appreciated.

Questions

1. What is the donor governing policy at Goal Zimbabwe?
2. How important are the donor funding measures to Goal Zimbabwe?
3. What are the donor funding management guidelines in place at Goal Zimbabwe?
4. What personnel capacity does Goal Zimbabwe have to implement the donor funding policies?
5. Who is responsible for the implementation of the donor funding policy at Goal Zimbabwe and are there any controls over the implementation?
6. What procedures are done for reviews of the donor funding policy and how long does it take to review the policy?
7. What can be considered the best practice of donor funding management at Goal Zimbabwe?

Thank You