

Management Practices and Performance of Projects of Forum for Women Development in Kabale District Uganda

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Abstract

The study focused on project management methods and outcomes in Uganda. FOWODE instance in Kabale District. The study's primary goals were to determine the impact of internal controls on project performance in the Kabale district, the impact of human resource management on project performance in the Kabale district, and finally, the impact of planning on project performance in the Kabale district. Using the sample size determination table by Morgan and Krejcie (1970), 103 respondents were chosen as the sample size from a total of 140 respondents. This suggests that in the Kabale district, planning is statistically significant to project performance. The null hypothesis was thus disproved. The study's final finding for goal one was that financial controls and compliance are crucial for enhancing project performance. Improved internal controls will increase FOWODE's capacity to use resources efficiently, reduce waste, and provide expected results. Regarding the second goal, the study came to the conclusion that rewards methods should be in line with project objectives and staff values. Lastly, on objective three, It is essential to develop a clear project planning framework that outlines the project's objectives, goals, budget, timeline, and resource allocation.

Key Terms: Management Practices, Performance of Projects, Forum for Women Development,

1. INTRODUCTION

Management practices are the methods and approaches employed by managers to increase the effectiveness of their organizations' work processes. The use of new technologies, training programs, quality improvement programs, and employee empowerment are a few examples. Project performance review measures how well a project has performed in terms of scope, budget, and time. The procedures or techniques that have been discovered to be the most effective and useful for managers in managing and boosting project performance are hence known as management practices. The information now accessible is used to strengthen and enhance management procedures so they can more effectively contribute to project success. Few research on this topic, meanwhile, have been conducted in NGOs in Africa, particularly in Uganda. However, the primary subjects of this study will be internal controls, managing human resources, and planning. There are many different management strategies, and they vary according to the discipline. Internal controls are management practices that guarantee everything is carried out within the parameters and tenets of the plan (Ryszard, 2014). This study's main goal is to evaluate the organization's users' and implementers' level of financial controls compliance. The major goal of FOWODE is to increase the likelihood that the project's goals and criteria will be met, which is why this review is required. ne.

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Human resource management is a management strategy and methodology targeted at maximizing employee performance, claims Care (2017). It includes a variety of tasks like determining staffing needs and coming up with solutions to meet them, handling performance-related issues, ensuring compliance with legal requirements for personnel practices, managing employee pay and benefits, keeping an eye on personnel files, and creating personnel policies (Bartol, 2015).

The project's primary goal in regard to Forum for Women Development (FOWODE) is to offer a chance for progress. One of the activities of the program is to give women a chance to access and take control of valuable resources through business training. The CARE program seeks to financially empower women by giving them access to opportunities that let them build enduring livelihoods. Participants in trained programs are provided with grants as a base for financial activities. The initiative focuses on low livelihoods, insecure women, and young women living in rural and urban informal settings without access to profitable resources, services, and rights.

The program develops the system by utilizing creative ways to contact the target market using technology in order to bring about good changes by utilizing CARE's Group Savings and Loans technique to strengthen the capacity of impoverished societies (CARE, 2017). The FOWODE initiative, however, is faced with a number of difficulties, including a lack of organization and a high prevalence of illiteracy among the recipients. The absence of formal education among the beneficiaries is another point made by Krishnair's 2003 study. This suggests that education must be given if women are to be exploited as a source of economic empowerment.

The advancement of women in the FOWODE in the Kabale District has not been sufficient, according to the welfare monitoring survey. According to the report, women's overall economic contribution is undervalued. The many responsibilities women play in reproduction, production, and maintenance take up a lot of their time and exhaust their capacity to learn new skills, among other social, economic, and cultural reasons. The effectiveness of the FOWODE Project is harmed by this. In order to empower the women without increasing their burdens, the project should focus on doing so (FOWODE, 2019).

The success of the FOWODE (Forum for Women in Democracy) programme in the Kabale District is a crucial issue. Effective decision-making and strategic planning include evaluating the present status of project performance in terms of key indicators and detecting existing gaps. A thorough statistical study that measures project performance and illustrates the size of performance differences within FOWODE projects in Kabale District is lacking, nevertheless. On the other hand, non-governmental organizations (NGOs) like FOWODE depend on efficient management techniques to succeed. These techniques include human resource management, internal controls, and planning, organizing, directing, and so on (Tumusiime, 2017). While human resource management increases the effectiveness and expansion of the business's human resources, planning assists the organization in accomplishing its strategic and operational goals. On the other hand, internal controls are employed to track development and guarantee that the organization's financial goals and objectives are met (Agaba et al., 2023; Ananda et al., 2024; Basriani et al., 2021; Iskamto, 2023; Iskamto et al., 2022).

However, the annual report for 2017 stated that FOWODE had not yet completely succeeded in putting into place sound management processes. The technical report of FOWODE (2019) also showed that the quality and timeliness of the services provided by FOWODE were subpar, and goals were not being met, resulting in resentment among associates and beneficiaries and subpar outcomes in areas like the enrollment of women in crafts and skill training. The January 24, 2021, human resource consultancy research also found that employees' lack of motivation has a substantial detrimental impact on their integrity and commitment to their work. Poor financial management was also evident in the audit report for 2020, with costs exceeding revenues by a total of Ugx 288,145,486 more than in the preceding years. Despite the intervention through planning, human resource management, and internal controls, the project performance at FOWODE in the Kabale area is still lacking, necessitating the implementation of a research study to narrow the gap.

The theory of management practices and their impact on project performance, particularly in relation to the Kaplan balanced scorecard, have been the subject of extensive research; however, there is a notable dearth of research on these topics in non-governmental organizations (NGOs), particularly in Africa. Furthermore, no prior research has been done on these significant issues pertaining to regional NGOs in Uganda, particularly in the Kabale District. The study's value in adding to the scant body of knowledge about how management techniques affect project performance in underdeveloped countries is acknowledged by the researcher.

Despite the fact that management methods had a significant impact on project performance, empirical research particularly examining the Kabale District and FOWODE programs was lacking. Due to the dearth of studies in this field, it was necessary to fill the knowledge gap by undertaking empirical study that examined various management methods and their effects on project performance in this setting.

Lack of clearly defined and standardized performance indicators for assessing project performance in FOWODE programs in Kabale District was another study gap. Clear and measurable indicators had to be developed in order to accurately capture and evaluate the results, outputs, and impacts of these programs. This would provide a solid foundation for analyzing and comparing project performance across different initiatives and identifying areas for improvement.

The study's goal was to evaluate how management techniques affected project success in the Kabale district with reference to FOWODE.

The objectives of study were:

- i) To examine the effect of Internal Controls on performance of projects in Kabale district
- ii) To determine the effect of Human Resource Management on performance of projects in Kabale district.
- iii) To establish the effect of Planning on performance of projects in Kabale district.

2. Literature Review

2.1 Internal Control systems and Project Performance

Organizations must have internal control systems in place in order to manage risks, assure effective resource use, and uphold ethical standards (Kiconco et al., 2023). By holding funders and stakeholders accountable and protecting the organization's assets, these mechanisms are essential to the performance and success of organizations, especially NGOs (Ngole, 2014). Internal control, according to the draft from 2009, entails setting performance criteria that are in line with organizational goals, keeping track of and reporting on actual performance, comparing the two, and then taking corrective or preventive action. The main objective is to guarantee standard compliance. By reducing risks, waste, errors, employee theft, and fraud, effective internal controls can boost productivity and lower production costs (Noordin, 2017).

Implementing a checklist of internal controls, which includes establishing oversight and monitoring systems for organizational operations, adhering to policies and procedures, separating duties, and assigning specific responsibilities to dependable employees, is one recommended strategy (Adula & Kant, 2022; Arainru, 2022; Febrianty et al., 2023; Jatmiko, 2022; Lamin, 2022).

Internal control systems frequently have to deal with fraud-related problems, such as financial fraud, employee theft, and expense fraud. Internal control systems can be compromised by incompetent or dishonest people at all levels of management (Kathlee, 2014). Establishing explicit policies, procedures, guidelines, and documented work standards will help firms solve these problems by ensuring that employees are aware of their responsibilities and the repercussions of breaking them. Another crucial tactic used in internal control systems to avoid collusion and guarantee reliable data gathering is the separation of roles.

Monitoring and supervision are essential for finding problems, cutting expenses, and enhancing project performance. Internal control systems' effectiveness, however, ultimately depends on how well management upholds established policies. In order to ensure adherence to laws, regulations, and internal standards of conduct, compliance functions are essential elements of the internal control environment. Compliance staff are better equipped to perform their duties successfully when compliance is integrated into the organizational culture (Kiconco et al., 2023).

2.2 Human Resource Management and performance of projects

The process of hiring and training employees to increase their production and contribution to the company is known as human resource management. The extensive discipline of human resource management include, among other things, job analysis, personnel planning, recruiting and selection, training, incentives and rewards, performance evaluation, dispute resolution, and communication. Recruitment and selection are the procedures used to draw in and choose job candidates. Prior to receiving any materials for the position, the organization must make a hire in accordance with the recruitment process. The following step in selection is to select a qualified candidate from the pool of candidates to fill a post (Gary, 2016).

Project managers and other stakeholders should be able to choose one or more individuals who are more likely to be successful in the job(s) at hand from a pool of quality applicants that projects can attract. Keeping consistent hiring processes is essential during the hiring process, as stated by Lambert et al. (2011). Additionally, it's critical for applicants to comprehend the job specifications for which they are being considered. In order to assess a candidate's appropriateness for the post, the selection process' main goal is to learn as much as possible about them (Kyalikoba, 2015).

A variety of selection strategies can be used to assess a candidate's suitability for a given post. These include individual interviews, interview panels, selection panels, and testing facilities. However, even with a thoroughly thought-out plan for recruiting and selection and the participation of a qualified management team, research by BeardWell (2007) indicates that the implementation of the recruitment process utilized by businesses can encounter substantial hurdles.

Hiring and selecting personnel is a vital part of human resource management; failing to do so can exacerbate issues and have an effect on how productive a project is. Unsuitable hiring methods could cost the project money and human resources, it is advised. However, neither the literature nor organizations' understanding of the significance or cost of recruiting the incorrect people highlights these factors. Cole (2014) asserts that if projects can continuously identify and hire staff who can carry out their duties and take on more responsibility, they will have a competitive advantage in terms of project success.

According to Stansfield (2014), in order to enjoy benefits like higher productivity, an incentive program's design must be in line with company or project goals and the behaviors or performance that will help achieve these goals. Organizations, however, could commit a mistake by honoring achievements that do not advance or even counter project objectives (Kathleen Eisenhardt, 2014). Small business owners should first make sure that rewarding good performance is justified before doing so, as doing so entails real costs in terms of time and money. Funds for employee incentives or training budgets may not be approved by donors in NGOs like FOWODE (Kathleen, 2014).

2.3 Effect of Planning on project performance

Planning is crucial to attaining a project's objectives since it specifies the goals to be attained and the actions to be taken, according to Mason (2010). Mason (2010) argues that plans alone cannot guarantee project success; managers must also be wise decision-makers who routinely evaluate the efficacy of their plans and take the required corrective action. Effective plans, however, can incorporate cross-departmental operations and clearly identify latitude in the development of various sub-plans. As a result, there is less duplication of effort and inconsistent jurisdiction.

Plans for organizations take into account all estimates, including short-, intermediate-, and long-term. The fundamental steps in the administrative planning process, according to Bloom (2017), include accurately defining goals, deliverables, milestones, budgets, and creating reporting requirements. To map out a path that leads to the desired results, this is done. It can be used as a technique to outline problems and identify them, helping to find the appropriate interventions or fixes. The output from the identification of planning needs, according to Blooms (2017) and Olum (2014), guides the creation of meaningful objectives and the distribution of scarce resources to the implementation of practical actions.

The accomplishment of intended objectives can result from the identification of needs, which can improve the quality of program decisions, performance, and performance. The results of the needs identification process serve as a guide when decisions are made in the future on the design, implementation, and evaluation of projects and programs that will result in the achievement of desired results. At the same time, these decisions are informed by the conclusions of earlier ones.

The highlighted needs, in accordance with Forest and Baker (2014), promote comprehension and support financial allocations. The project's intentions for purchasing and employing resources over a specific time period, usually one year, are outlined in the budget, which is a financial plot.

Following the determination of the organization's objectives, goals, and strategy, the master budget is produced to translate the plans into financial terms. The master budget serves as a communication and coordination tool to identify the interrelationships within the organization (Atkinson et al, 2011). Even though some companies might use their budgets for coordination, operational control frequently gets less attention. Making a budget entails performing a cost-benefit analysis and creating a productive system. Although putting in place a budgeting system is a step in the right direction for an organization's planning efforts, success is not guaranteed.

3. MATERIALS USED

3.1. Research Design

It was possible to conduct a one-time investigation of the association between management practices and FOWODE performance because to the cross-sectional research design used in this work. Finding the strength of the association between these variables was the study's main goal. Both quantitative and qualitative methodologies were used, as well as a triangulation of these techniques, to get a complete understanding.

The requirement to take a momentary snapshot of the phenomena under examination at a certain period helped to justify the use of a cross-sectional research design. Due to this approach, the researchers were able to simultaneously collect data from FOWODE and evaluate the effectiveness of the current management procedures. A one-time inquiry could be conducted as part of the study to gain important insights into the situation Turyasingura and Agaba(2002).

3.2. Area of Study

The study's geographic focus was the Ugandan district of Kabale, which is part of the Kigezi Sub-Region. The Kabale district borders Kanungu, Rukungiri, Rubanda, Rukiga, and Rubanda. This location was chosen because it is home to several Non-Governmental Organizations (NGOs) that have significantly impacted the quality of life for residents of Kabale district. The organization FOWODE, on which this study is centered, is just one among several.

3.3. Study population

Kabale district as a whole has 248,700 residents, according to UBOS (2020). The study population includes all FOWODE participants in the Kabale district of Uganda. Stakeholders can be people or groups inside or outside of an organization who can have an impact on or be impacted by the actions or initiatives of the organization, according to the definition given by stakeholdermap.com. This study identified a number of stakeholders, including the Board of Directors, staff, beneficiaries, implementing partners, community-based organizations (CBOs) that work to improve the lives of women and fight poverty, policymakers, and donor organizations. This is in line with the stakeholder register of FOWODE (2019).

3.3.1 Target population

Despite the fact that FOWODE has a significant number of stakeholders, only 140 people—100 beneficiaries, 35 implementing partners, 30 staff members, and 5 board members—were included in the study's target population. The total and categories were established by the researcher's investigation of the organizational structures and stakeholders during the years of 2002 and 2014. The target population also includes the reachable FOWODE-affiliated women's groups located in the Kabale project zones. Beneficiaries are individuals who gain directly from FOWODE's interventions, whilst implementing partners are businesses that willingly lend support to one or more of the company's unique projects. Population objectives and samples are offered for each sub-group.

3.2.2 Sample and Sample Size Selection

Using the sample size determination table by Morgan and Krejcie (1970), 103 respondents were chosen as the sample size from a total of 140 respondents.

Table 3.2.2 showing population and sample size

Population category		Target population	Sample size	Sampling Techniques
Board of directors		5	5	Purposive
Staff		30	30	Purposive
Implementing partners		35	18	Simple random
Beneficiaries	Women	40	30	Simple random
	Partners	15	10	Simple random
	Suppliers	15	10	Simple random
Total		140	103	

Source: Researcher 2023, with the help of Morgan & Krejcie (1970) table of sample size determination

3.4. Data collection Instruments

The purpose of the questionnaire was to collect quantitative information from the respondents regarding the project's management procedures and performance. On the other hand, the interview guide was employed

to collect qualitative information from the key informants regarding their opinions and experiences regarding the project's management procedures and performance. Before being given to the real respondents, the questionnaire and the interview guide were pre-tested to guarantee their validity and reliability.

A questionnaire served as the primary data gathering instrument for this investigation. Here, gathering quantitative data was the major objective. The questionnaire was also used because, according to Agaba and Emenike (2018), it has the potential to quickly reach a large number of respondents; respondents may have enough time to respond to the items; respondents may feel secure (confidential); and the method is objective because there is no bias brought on by the respondent's personal characteristics.

3.5. Validity and Reliability

3.5.1 Validity

Reliability, according to Turyasingura et al. (2022), is the ability of an instrument to reproduce results when used repeatedly by the same researcher or by various researchers. It also refers to how consistently study findings keep up over time. The instruments were pilot tested by the researcher to establish dependability on a sample of 5% of the study population. During the pilot test, it was determined whether the questions were clear, the response alternatives were appropriate, and how long it took to complete the instrument. The researcher adjusted the instruments as needed based on the results of the pilot test before giving them to the study population.

The validity was examined using the following formula:

CVI = Items declared valid

Total number of items

Variables	Total no. of items	No. of items rated valid	Computations
Internal Controls	10	8	0.8
Human Resource Management	10	9	0.9
Planning	10	7	0.7
Project performance	10	9	0.9
Total	40	33	

Source: Primary data, 2023

33/40

=0.8

The instrument used in the study was found to be valid, as the computed CVI was 0.8, which exceeds the recommended threshold of 0.7 (Amin, 2005)

3.5.2 Reliability

According to Turyasingura and Agaba (2023), reliability is the consistency with which a measuring equipment consistently measures the thing that it is designed to measure. To measure numerous factors for this study, a questionnaire with several sets of questions was used. A pre-test pilot research was undertaken with 10 volunteers from a comparable NGO, and a Cronbach's Alpha reliability analysis was carried out using SPSS software to confirm the measures' reliability (Sekaran, 2003). According to a Cronbach's Alpha score of over 0.7, the study's inter-item reliability was determined to be acceptable (Sekaran, 2003). Scores above 0.8 are seen as positive, whereas those below 0.6 are indicative of low reliability.

Table 3.5.2 showing reliability statistics

Cronbach's Alpha	Cronbach's Alpha based on Standardized Items	N of Items
.771	.771	40

The reliability of the measuring instrument was evaluated using Cronbach's Alpha reliability analysis, which yielded a coefficient of 0.771 with the aid of Statistical Package for Social Science (SPSS) version 21. This result indicates that the instrument was reliable as it surpassed the recommended threshold of 0.7 (Amin, 2003).

3.6. Data Management and Analysis

By cleaning, classifying, and condensing raw data, the technologies used produced quantitative data that was consistently comparable. In order to provide the necessary statistics for the study, the quantitative data analysis was done using the Statistical Package for Social Sciences (SPSS). The coded data, as well as correlation and regression, were summarized with the use of SPSS.

4. Results

4.1 Response rate

Table 4.1 Presents the response rates to the study

Population category	Target Sample size	Actual Sample that participated	Percentage of response (%)
Board of directors	5	3	60
Staff	30	27	90
Implementing partners	18	15	83.3
Beneficiaries	50	45	90
Total	103	90	87.4

Source: Primary data, 2023

Basing on the findings from table 4.1 above, out of 103 target respondents that were expected to participate in the study, only 90 respondents in reality contributed yielding an 87.4 percent response rate. With an 87.4 percent response rate, the study's findings were indicative of the actual population and could thus be extrapolated, according to Sekaran, (2003).

4.2 Background Information of the Respondents

At FOWODE, respondents were asked about their age, employment history, and educational background. These details were necessary to guarantee the sample characteristics of the study. This describes how accurately data from the sample represents the population. According to their age, employment history, and level of education, the findings are shown in Table 4.2.

Table 4.2 showing the background information of the respondents

Characteristics	Category	Frequency	Percentage
1. Level of Education	PhD	5	6.7%
	Masters	20	26.7%
	Bachelors	30	40%
	Diploma	12	16%
	Certificate	7	9.3%
	Others	1	1.3%
2. Work Experience	Less than 5 years	19	25.3%
	5-10 years	45	60%
	11-16yrs	07	9.3%
	17yrs and above	04	5.3%
3. Age	Less than 25 years	7	9.3%
	26-35 years	28	37.3%
	36-45 years	25	33.3%
	46-55	13	17.3%
	56 and above	02	2.6%

Source: Primary Data, 2023

According to Table 4.2 above, a higher percentage of respondents (40%) had a bachelor's degree, compared to 26% who had a master's and 16% who had a diploma. Finally, the percentages of people with PhDs and people who were classified as others were 6.7% and 1.3%, respectively. This demonstrates that the majority of the study's contributors were intelligent and able to offer reliable data. This practically means that the chosen telecoms businesses have workers who are properly educated and more likely to succeed in their careers.

Table 4.3 specifies that the majority of study respondents (45, or 60%) had a work experience of between 5 and 10 years. Those with work experience less than 5 years made up 25.3%, while those with work experience of more than 17 years made up 5.3%. Those with work experience of 11-16 years made up 9.3%. These findings suggest that projects at FOWODE employ experienced staff, and personnel with more work experience are probable to execute better on the job in line for their cumulative job knowledge. The table also shows that the majority of respondents (37.3%) were in the age range of 36 to 45 years, with only 2.6% being over 56 years old. This suggests that FOWODE employees are in their prime working years. Employees that are like this are more likely to excel at their occupations.

4.3. The effect of Internal controls on Performance of projects in Kabale District

The study's main objective was to determine how internal controls affected project performance in the Kabale district. Using a five-point Likert scale, the employees were asked to rate their level of agreement or disagreement with a number of statements relating to this purpose. Table 4.3 below shows the responses.

Table 4.3 Showing descriptive statistics on effect of Internal controls on Performance of projects in Kabale District

Items	SD	D	N	A	SA	Mean
FOWODE has a system in place that documents all financial transactions	2 (2.7%)	08 (10.7%)	3 (4%)	49 (65.3%)	13 (17.3%)	4.02
The financial system at FOWODE utilizes both physical paper files and an electronic database to maintain proper records	2 (2.7%)	18 (24%)	40 (37%)	20 (27%)	5 (6.7%)	3.63
The organization has project management software	3 (4%)	26 (34.7%)	23 (30.7%)	12 (16%)	11 (14.7%)	3.65
FOWODE has established policies and procedures to regulate its financial processes	9 (12%)	19 (25.3%)	14 (18.7%)	24 (29%)	9 (11%)	2.14
The financial records of the organization are regularly updated and reconciled to ensure accuracy	1 (1.3%)	20 (27%)	30 (40%)	23 (30.7%)	2 (2.7%)	3.92
There are no serious cases of fraud	9 (12%)	10 (13.3%)	15 (20%)	29 (38.7%)	12 (16%)	2.96
The accounting records of the organization provide an accurate representation of the organization's activities	3 (4%)	15 (20%)	8 (10.7%)	45 (60%)	4 (5.3%)	4.26
FOWODE employs an external auditing firm to conduct regular reviews of its financial monitoring and systems, which helps to ensure the integrity of its internal financial systems	5 (6.1%)	13 (16%)	19 (23%)	34 (42%)	11 (13%)	3.40
There are appropriate financial controls put in place in the organization	5 (6.1%)	9 (11%)	10 (12.2%)	41 (50%)	17 (21%)	3.68
FOWODE maintains a system that documents all monetary dealings	5 (6.1%)	19 (23.2%)	5 (6.1%)	37 (45.1%)	16 (19.5%)	3.11
Average mean						3.48

Source: Primary Data 2023

According to the study's findings (average mean=3.48), internal controls have a relatively beneficial impact on project performance in Kabale District. The majority of participants in the study (65.3%) agreed that FOWODE has a procedure for recording each financial transaction, while 17.3% strongly agreed, 10.7% disagreed, and 2% strongly disagreed. The majority of respondents (54.7%) agreed when asked whether the

financial system should maintain appropriate paper files and an electronic database. This was followed by 31.3% who strongly agreed, 8% who disagreed, and 1.3% who strongly disagreed. A majority (37%) were unsure, followed by 27% who agreed. 6.7% strongly disagreed, and 24% disagreed. When asked if The organization has project management software, a majority (30.7%) disagreed, followed by 28% who were unsure. 15% agreed and 13% strongly agreed.

The study's findings, which are presented in Table 4.3, indicate that internal controls, as indicated by the average mean of 3.48, have a modestly beneficial impact on project performance in Kabale District. When asked if FOWODE has a procedure that records each financial transaction, respondents answered with 65.3% in favor and 17.3% strongly in favor. 10.7% of respondents disagreed, and 2% of them strongly disagreed. Similar results were obtained when respondents were asked whether the financial system maintains appropriate paper files and an electronic database: 38.3% agreed, 25.7% were doubtful, 19% disagreed, and 10% strongly disagreed. The responses to the question of the policies and procedures regulating financial processes in FOWODE were mixed, with 24% agreeing and disagreeing and 23% unclear.

But 13% of respondents strongly agreed, while 7% strongly disagreed. 39% of the respondents expressed uncertainty about the necessity of routinely updating and balancing accounting records, 31% disagreed, 4% agreed, and 2% strongly agreed. A majority (29%) disputed that there were any substantial incidents of fraud, 11% strongly agreed, and 4% strongly disagreed. 60% of respondents agreed, 20% disagreed, 10.7% were unsure, and 5.3% strongly agreed that the accounting records accurately reflected the organization's operations. 42% of respondents approved of using an outside audit company to examine financial monitoring and systems, 23% were undecided, 16% objected, and 6.1% strongly opposed.

50% of respondents agreed, 21% strongly agreed, 12% were unsure, 11% disagreed, and 6.1% strongly opposed that effective financial controls were necessary. Finally, 45.1% agreed, 23.2% objected, 19.5% strongly agreed, and 6% were unsure or neither strongly opposed nor agreed on the topic of documenting all financial activities. In conclusion, the study shows that Kabale projects moderately adopt internal controls, which has a beneficial effect on performance.

4.3.1 Testing the relationship between internal controls and performance of projects in Kabale District

The researcher used correlation and regression analysis to analyze the data. The results are presented in Tables 4.3.1 and 4.6

Table 4.3.1: Relationship between internal controls and performance of projects in Kabale district

Internal Controls	Pearson Correlation	Internal Controls	
		Internal Controls	Project Performance
Internal Controls		1	.81**
			.000
			75
			1
Project Performance	Sig. (2-tailed)		75
	N	75	
	Pearson Correlation		
		.81**	
Project Performance	Sig. (2-tailed)	.000	
	N	75	

**. Correlation is significant at the 0.05 level (2-tailed).

According to the data presented in Table 4.3.1, there is a strong positive correlation ($r=0.81$, $p=0.000 < 0.05$) between internal controls and project performance. This implies that the hypothesis stating that there is no significant effect between internal controls and project performance is not supported by the data. Therefore, there is a substantial relationship between internal controls and project performance. This practically implies

that project performance at FOWODE in Kabale District improves with positive variations in internal controls of the organization.

4.4 Effect of Human Resource Management on Performance of Projects in Kabale District

Items	SD	D	N	A	SA	Mean
FOWODE follows its established policy for recruitment	5 (6.7%)	22 (29.3%)	3 (4%)	21 (28%)	24 (32%)	4.04
FOWODE's HR strategy includes guidelines for staff recruitment	2 (2.7%)	15 (20%)	30 (40%)	23 (30.7%)	5 (6.7%)	3.07
FOWODE's recruitment and selection process prioritize merit and candidates with the necessary knowledge, skills, experience, and attitudes	7 (9.3%)	7 (9.3%)	27 (36%)	19 (25.3%)	22 (29.3%)	4.35
One does not need a god father to be appointed in FOWODE	6 (8%)	5 (6.7%)	21 (28%)	12 (16%)	38 (50.7%)	3.14
Selection tests are used to select staff	7 (8.5%)	9 (11%)	25 (30.5%)	21 (26%)	20 (24%)	2.90
My salary is commensurate with my responsibilities	13 (15.8%)	4 (5%)	17 (21%)	18 (22%)	30 (37%)	2.75
Financial compensation, in the form of salaries and wages, provided to FOWODE employees is deemed satisfactory	11 (13.4%)	6 (7.3%)	14 (17%)	27 (33%)	24 (29%)	3.13
FOWODE has defined pay structure	9 (11%)	6 (7.3%)	17 (21%)	21 (26%)	29 (35%)	2.63
I receive recognition from my supervisor when I perform well	8 (9.7%)	6 (7.3%)	35 (43%)	9 (11%)	24 (29%)	4.05
Salary increments are given annually based on an employee's performance	7 (8.5%)	3 (4%)	26 (32%)	16 (20%)	30 (37%)	3.38
Average mean						3.34

Table 4.4 showing descriptive statistics on Human Resource Management and Performance of projects in Kabale district

The findings of a survey on the perceived relationship between human resource management and project success in Kabale District are presented in Table 4.4. According to 32% of respondents who strongly agreed, 28% agreed, and 6.7% strongly opposed that FOWODE recruits in accordance with the established policy. The assertion was rejected by 29.3% of respondents, while 4% were undecided.

When asked if FOWODE has policies for hiring new employees in its HR strategy, the majority of respondents (40%) were unsure, while 30.7% agreed and 20% disagreed. 2.7% and 6.7% of respondents both strongly disagreed.

The majority (33%) were unclear when asked whether recruitment and selection are based on merit or whether the selection process is based on individuals who have the appropriate knowledge, skills, experience, and attitudes. 8.5% disagreed or strongly disagreed, 27% strongly agreed, and 23% agreed.

4.4.1 Testing the link between Human Resource Management and Project Performance at FOWODE in Kabale district.

To determine the relationship between human resource management and project performance in Kabale District, the study used correlation and regression analysis. The impact of human resource management on project performance was assessed using the coefficient of determination and the Pearson correlation coefficient to gauge the strength of the relationship. To evaluate the objective, the significance of the coefficient (p) was compared to the crucial significance threshold of 0.05. This method was also used to assess additional objectives.

The results are presented in Tables 4.4.1 and 4.6

Table 4.4.1: Correlation between Human Resource Management and Project performance

Human Resource Management	Pearson Correlation	Human Resource Management	Project performance
		1	.65*
	Sig. (2-tailed)		.011
	N	75	75
Project performance	Pearson Correlation		1
		.65*	.75
	Sig. (2-tailed)	.011	
	N	75	
*. Correlation is significant at the 0.05 level (2-tailed).			

The results in Table 4.4.1 show that Human Resource Management and Project performance have a significant positive correlation ($r=0.65$, $p<0.05$). This means that Human Resource Management has a positive effect on project performance in Kabale District, and project performance improves with stable Human Resource Management at FOWODE.

4.5 The correlation between Planning and Project Performance at FOWODE in Kabale District

The third objective of the study was to analyse the effect of Planning on employee performance in Kabale District. The respondents were asked to respond to a number of proclamations regarding effect of Planning on employee performance in Kabale District. The verdicts are summarized in Table 4.5.

Table 4.5: Shows descriptive statistics on the link between Planning and Project Performance in Kabale District

Items	SD	D	N	A	SA	Mean
The master budget is developed to express the plans in monetary terms	8 (10.7%)	6 (8%)	9 (12%)	25 (33.3%)	27 (36%)	3.82
Budgets outline the acquisition and utilization of resources by an organization over a specified time period	7 (9.3%)	20 (26.7%)	13 (17.3%)	29 (38.7%)	6 (8%)	3.20
Budget appropriations are not predetermined by set plans	14 (18.7%)	28 (37.3%)	10 (13.3%)	16 (21.3%)	7 (9.3%)	2.87
Managers pre-determine the most suitable course of action to achieve predetermined goals	14(18.7%)	27(36%)	9 (12%)	20(26.7%)	5 (6.7%)	2.96
Plans in FOWODE are in line with the strategic objectives	10(13.3%)	21(28%)	8 (10.7%)	22(29.3%)	14 (18.7%)	2.75
Departments are involved when developing work plans	6 (8%)	20(26.7%)	29(38.7%)	13 (17.3%)	7 (9.3%)	2.82
FOWODE has developed a communication strategy to help its staff comprehend the main components of the plan	8(10%)	21(28%)	11(14.7%)	14(18.7%)	21(28%)	4.22

FWODE sets deadlines for related tasks and delegates responsibilities to specific individuals	9 (12%)	20(26.7%)	23(30.7%)	12(16%)	11(14.7%)	2.54
Project performance has seen positive progress for five years and above now	3 (4%)	28(37.3%)	13(17.3%)	21(28%)	10(13.3%)	3.25
Average mean						3.16

Source: Primary data, 2023

A survey on the perceived impact of planning on project performance in Kabale District was undertaken, as shown in Table 4.5. According to the findings, 33.3% and 36% of respondents, respectively, strongly agreed that the master budget reflects plans in monetary terms. With regard to how the business will obtain resources and use them over a given time period, about 38.7% of respondents agreed, while 26.7% disagreed. When asked if budget appropriations were not based on predetermined plans, 21.3% agreed and 37.3% disagreed.

When asked if the plans in FOWODE align with the strategic objectives, the majority of respondents—29.3%—agreed. This was followed by 28% of those who disagreed, 18.7% of those who strongly agreed, and 10.7% of those who weren't sure.

According to a poll, the majority of participants (33%) disagreed when asked whether departments are involved in creating work plans, while 28% were unsure, 15% agreed, 13% strongly agreed, and 11% strongly disagreed. The plurality of respondents (35%) disagreed when asked whether plans are evaluated for success and remedial action is done. This was followed by 26% who agreed, 16% who were unsure, 12% who strongly agreed, and 11% who strongly disagreed.

Interpretation for the statements above is that planning moderately affect performance of projects in Kabale district. The supporting average mean for all the statements above is 3.14

4.5.1 Testing the relationship between Planning and Project Performance in Kabale District

In a way to examine the link between Planning and Project Performance in Kabale District, correlation and regression analysis were conducted. The results are summarized in Tables 4.5.1 and 4.6.

Table 4.5.1: Link between planning and project performance in companies in Kabale district

Planning	Pearson Correlation	Planning	Project performance
			.536**
		1	.000
Project performance	Sig. (2-tailed)		.75
	N	75	1
			75
Project performance	Pearson Correlation		
		.536**	
	Sig. (2-tailed)	.000	
	N	75	
**. Correlation is significant at the 0.05 level (2-tailed).			

The data presented in Table 4.5.1 showed that there is a significant positive link between Planning and Project Performance ($r=0.536$, $p<0.05$). This supports the rejection of the hypothesis that there is no significant link between Planning and Project Performance. The findings suggest that planning has a positive impact on project performance at FOWODE in Kabale District.

This practically implies that project performance at FOWODE in Kabale District improves with positive variations in planning of the organization.

In order assess the link between Planning and Project Performance, a regression analysis was carried out. The results of this analysis are presented below.

4.6. Regression coefficients

Table 4.6: Regression coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.903	.524		5.241	0.000
	Internal Controls	0.161	.132	0.153	2.701	0.031
	Human Resource Management	0.317	.137	0.311	2.326	0.015
	Planning	0.178	.134	0.171	3.219	0.021
	R	0.466				
	R Square	0.217				
	Adjusted R Square	0.208				
	Std. Error of the Estimate	0.785				

Predictors: (Constant), Internal Controls, Human Resource Management, Planning

Dependent Variable: Project Performance

The data in the table shows that, as shown by a R Square value of .217, management techniques had an overall impact of 21.7% on project performance in FOWODE. This indicates that variations in management methods can be responsible for a sizeable amount of the overall variation in project performance. It also implies that there are other elements, such as technology, information, and communication, in addition to internal controls, that affect project performance.

The study discovered that planning, internal controls, and human resource management were all crucial elements of management practices in connection to FOWODE project performance.

With regard to the variation in project performance, a unit change in internal controls was responsible for 15.3% (Beta = .153, p-value .05), a unit change in human resource management was responsible for 31.1% (Beta = .311, p-value .05), and a unit change in planning was responsible for 17.1% (Beta = .171, p-value .05). certain important values imply that certain management practice elements have a considerable impact on FOWODE project performance.

5. Discussion

The three research goals of the study serve as the framework for how the topics in this part are organized. It was clear from the discussion of internal controls and project performance that better internal controls would result in better project performance. The study's findings are backed by Bartol, et al. (2015), who also found that FOWODE follows protocols for hiring staff and authorizes and documents its financial transactions.

Financial controls, including budget tracking, staff meeting reports, and monitoring and evaluation reports, have been used to effectively monitor compliance. As a result, resources are now being used effectively and are accountable. Effective HRM procedures can affect whether a project succeeds or fails, as was revealed during the discussion of human resource management and project performance.

The project performance at FOWODE in Kabale Municipality showed a positive correlation between HRM and $r=0.65$, indicating a good association between these two factors. FOWODE can improve project performance by enhancing its HRM procedures. According to Bloom et al. (2017), the firm can accomplish this through investing in employee training and development, efficient communication, employing qualified staff, and creating a favorable work environment.

This study has demonstrated that management methods, such as planning, scheduling, and managing human resources, have a major impact on the success of projects. To enhance project success, NGOs in the Kabale district should implement robust internal controls, efficient human resource management techniques, and careful planning.

5.2.3 Planning and Project Performance

The study's findings show a strong correlation between better project success and efficient planning techniques. Both the correlation study and the regression model highlight the significance of planning procedures in explaining and forecasting FOWODE project performance. These results are in line with

Kyalokoba's (2015) research, which discovered a high positive association between project performance and planning.

According to Koontz (2010), planning is a methodical strategy to achieving predetermined goals and identifying needs that results in quality goal setting. According to Bloom (2007), planning has advantages such as giving direction, decreasing waste and redundancy, lessening the impact of change, developing coordinated effort, and lowering uncertainty.

During the interview sessions, respondents expressed positive views towards planning, which is consistent with the results obtained from the questionnaires. One interviewee noted that FOWODE conducts an analysis of the current situation to determine the most pressing needs, enabling effective resource allocation, priority activities, and budgets.

Forecasting from multiple organizational levels and individuals is necessary for effective planning (Wren, 2001). According to the study's respondents, all FOWODE stakeholders take part in planning on various levels. The board of directors concentrates on strategic plans, the staff creates operational plans under the direction of management, and beneficiaries are connected via the field personnel.

The results of the study do not, however, imply that FOWODE's planning procedures were flawless. Some replies referred to differences that need attention, such as budget overruns brought on by events not anticipated in the budgets. Deficiencies brought on by changes in the external environment, operational employees overstating expenses, and insufficient controls to enable the implementation of backup plans are just a few of the shortcomings mentioned by respondents. Despite these weaknesses, respondents stated that activities are integrated and implemented to meet the objectives of the organization where funds are not enough.

6. Conclusion and Recommendations

6.1. Conclusion

The study's findings for objective one showed a strong positive correlation between project performance in Kabale district and internal controls ($p=0.0310.05$). This suggests that improving project performance necessitates tighter financial controls and compliance. Internal controls that are effective help FOWODE use its resources wisely, cutting waste and ensuring that the required performance is met.

The study's findings for goal two showed a significant correlation between Kabale district project success and human resource management ($p=0.0150.05$). Rewards, training, and development did not significantly affect organizational performance, however recruitment and selection were found to have a considerable impact.

According to the study's findings, planning and project performance at FOWODE are positively correlated. So, for achieving enhanced Project Performance, effective planning techniques are essential, such as recognizing planning needs and budgeting. FOWODE can anticipate a commensurate rise in their Project Performance as a result of bettering their planning procedures.

6.2. Recommendation

FOWODE understood the necessity of establishing strong financial and asset management systems in order to tighten internal controls, maintain compliance, and increase effectiveness in eliminating waste and errors. These systems sought to measure both customer satisfaction and internal process performance while maintaining controls without adding bureaucratic roadblocks that slow down transaction processing.

In order to succeed financially, FOWODE recognized a number of crucial steps, such as improving financial management systems, cutting waste to lower manufacturing costs, and getting rid of staff fraud and theft. Along with salary, non-monetary incentives should be taken into consideration in order to match rewards programs with project objectives and employee values, promote personal dedication, and keep talented and qualified employees on staff.

With a blend of general and department-specific trainings, training programs should be designed to target performance gaps, organizational objectives, and individual requirements. Through various retention tactics, organizations could encourage employees to stick around and enhance performance.

Establishing a transparent project planning framework with stakeholder participation and feedback is crucial to success. It's essential to do a complete needs analysis, set realistic deadlines and milestones, ensure good communication and collaboration, and carry out routine monitoring and evaluation.

Investments in capacity building programs should be made to advance the competencies of stakeholders and project team members. Involving community people in the development and execution of projects can encourage community ownership and engagement, both of which are crucial for project success.

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