

**MIDLANDS STATE UNIVERSITY**



**FACULTY OF COMMERCE**

**DEPARTMENT OF ACCOUNTING**

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**DISSERTATION**

**INVESTIGATION OF FUNDING GAP ON PERFORMANCE OF A NON-PROFIT  
MAKING ORGANISATION. A CASE OF SIMUKAI CHILD PROTECTION  
PROGRAMME**

**BY**

**PETER PAUL CHIREMBA**

**R145816P**

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THE BACHELOR OF COMMERCE (HONOURS) DEGREE IN ACCOUNTING WITH  
MIDLANDS STATE UNIVERSITY**

**APPROVAL FORM**

The undersigned certify that they have supervised, read and recommend to the Midlands State University for acceptance a dissertation entitled:

**“An Investigation Of Funding Gap On Performance Of A Non-Profit Making Organisation. A Case Of Simukai Child Protection Programme”**

Submitted by Peter Paul Chiremba (R145816P) in partial fulfilment of the requirements of the Bachelor of Commerce in Accounting (Honours) Degree at Midlands State University.

.....

.....

SUPERVISOR

DATE

.....

.....

CHAIRPERSON

DATE

.....

.....

EXTERNAL EXAMINER

DATE

**RELEASE FORM**

**NAME OF STUDENT:** Peter Paul Chiremba

**DISSERTATION TITLE:** An Investigation of funding gap on Performance of a Non-Profit Making Organisation. A case of Simukai Child Protection Programme

**DEGREE TITLE:** Bachelor of Commerce Accounting Honours Degree

**YEAR THE DEGREE**

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**SIGNED:** -----

**DATE** -----

**PERMANENT ADDRESS:** Court 16 Flat 1 Old Location  
Sakubva  
Mutare

## **DECLARATION FORM**

I Peter Paul Chiremba declare that this research project herein is my own piece of work and has not been copied from any source without the acknowledgement of the source

## **DEDICATION**

I dedicate this dissertation to my family members, you have been my inspiration. Thank you for your undying support but above all glory is to the Almighty for the divine protection and guidance throughout this academic period.

## **ACKNOWLEDGEMENTS**

My deepest and heartfelt acknowledgement goes to my supervisor who aided to nurture this research project into a complete and meaningful document. I would like to express my gratitude to my parents, sisters and brothers for the continuous assistance that they gave me and for their endless support throughout this study. Many thanks goes to the staff members at Simukai Child Protection Programme for the provision of information which was of paramount importance for the progress and success of this research project.

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## **ABSTRACT**

The study sought to investigate the impact of funding gap on performance of Simukai Child Protection Programme. It is aligned with the background that funding gap has a significant influence on the corporate performance of NGOs focusing on Simukai Child Protection Programme since it incorporates expenditures as well efficiency and effectiveness of operating activities. The study's statement of the problem revealed that lack of funds is a cause for concern that has resulted in the budget deficit and decrease in the number of beneficiaries benefiting from the programme.

The researcher's objectives outlined the funding policies in use at Simukai Child Protection Programme, the implementation guidelines, challenges in funding policies implementation, personnel skills and capacity to implement policies, financial management controls and reviews of management best practices. The descriptive survey research design was used and data was gathered through the use of structured questionnaires and interviews. From the findings, the funding policies was formulated by the management and there were documented. They were also well communicated to the Organization. The Organization had employees with experience to ensure effective implementation of the funding policy. The budgetary controls, planning and financial controls were being practices so enhance efficiency and effectiveness of funding policy implementation. The researcher provided recommendations on bridging the funding gap such as employee retention to increase skills and experience, enhancing capacity building for employees so as to boost employees' experience, implementation of partnerships with the government and other NGOs to enhance funding and adoption of accrual basis of accounting and strengthening of internal controls.

## LIST OF TABLES

Tables		Pages
1.1	Financial Performance of Simukai Child Protection Programme	2
3.1	Population Sample and Sample Size	19
3.2	Rating of Likert Scale	24
4.1	Questionnaire response rate	27
4.2	Interview responses	28
4.3	Gender of respondents	28
4.4	Employment duration	29
4.5	Qualifications	29
4.6	Position	30
4.7	The responses on funding management policies formulation	30
4.8	The responses on budgetary controls	35
4.9	Responses on planning controls	36
4.10	The responses on cost controls	36
4.11	Responses on quality controls	37
4.12	Responses on environmental regulations	39
4.13	Responses on liquidity crisis	40
4.14	Responses on Invitation of donor funding	42
4.15	Responses on internal revenue generation	42



## LIST OF FIGURES

Figure		Page
4.1	Responses on funding policy documented	31
4.2	The responses on funding policy were effectively communicated	32
4.3	The responses on understandability of accounting policy	34
4.4	Responses on the mismanagement of funds	38
4.5	The responses on operating inefficiency	41
4.6	The responses on incompetence of workforce	44

## LIST OF APPENDICIES

Appendices for questionnaires and interview guide questions

Appendix 1:Cover letter	52
Appendix 11:Questionnaire	53-56
Appendix 111:Interview guide	57

## TABLE OF CONTENTS

	Contents	Page
	Approval form	i
	Release form	ii
	Declaration form	iii
	Dedication	iv
	Acknowledgements	v
	Abstract	vi
	List of tables	vii
	List of figures	viii
	List of appendices	ix
	Table of contents	X-XII
	<b>Chapter One: Introduction</b>	
1.0	Introduction	1
1.1	Background of study	1
1.2	Statement of the problem	3
1.3	Main research question	4
1.4	Sub research question	4
1.5	Research objectives	4
1.6	Significance of study	5
1.7	Delimitations	5
1.8	Limitations	5
1.9	Assumptions	6
1.10	Definition of terms and Acronyms	6
1.11	Summary	6
	<b>Chapter Two: Literature review</b>	
2.0	Introduction	7

2.1	The funding policy of a Non-Governmental Organization	7
2.2	The personnel capacity required for effective implementation of funding policy	8
2.3	2.3 The controls required for effective funding policy implementation	9
2.3.1	Budgeting	9
2.3.2	Budgeting	10
2.4	The challenges encountered in the course of funding policy implementation	11
2.4.1	The mismanagement of funds	11
2.4.2	Environmental regulations	12
2.5	The best practice in funding the Non-Governmental Organizations	13
2.5.1	The partnership between NGOs and government in services delivery	13
2.5.2	Joint Ventures as a funding strategy to improve agriculture growth.	14
2.6	Gap Analysis	15
2.7	Summary	15
	<b>Chapter Three: Research methodology</b>	
3.0	Introduction	16
3.1	Research design	16
3.2	Mixed Research Method	17
3.3	Population	18
3.4	Sample	18
3.5	Sampling Techniques	19
3.5.1	Probability Sampling	20
3.5.2	Non Probability Sampling	20
3.5.3	Purposive/Judgmental Sampling	20
3.6	Sources of data	21
3.6.1	Primary Source of data	21
3.6.2	Secondary Sources of data	21
3.7	Research Instruments	21

3.7.1	Questionnaires	22
3.7.2	Interviews	22
3.8	Types of questionnaires	23
3.8.1	Open-ended questions	23
3.8.2	Closed Questions	23
3.8.3	Likert Scale	24
3.9	Reliability and Validity	25
3.10	Data Presentation	25
3.10.1	Informative Presentation	25
3.10.2	Persuasive Presentation	26
3.11	Data Analysis	26
3.12	Summary	26
	<b>Chapter Four: Data presentation and analysis</b>	
4.0	Introduction	27
4.1	Questionnaire Responses	27
4.2	Interview Analysis	28
4.3	Questionnaire Presentation and Analysis	28
4.4	Summary	45
	<b>Chapter Five: Summary, Conclusion and Recommendations</b>	
5.0	Introduction	46
5.1	Summary of Chapters	46
5.2	Major Research Findings	47
5.3	Conclusion	47
5.4	Recommendations	47
5.5	Summary	48
	Reference list	49-51

# **CHAPTER ONE**

## **INTRODUCTION**

### **1.0 Introduction**

This chapter introduces the main focus on the study which is on investigating the impacts of funding on performance of a Non-Profit Making Organisation. The chapter contains; background of the study, statement of the problem and the main research question.

### **1.1 Background of the Study**

The study seeks to investigate the impact of funding on performance of a non-profit making organisation using Simukai Child Protection Programme as a research unit. Timsina (2014), Trammell et al. (2012) and Mashakada (2015) views agree that funding gap has a significant influence on the corporate performance since it incorporates expenditures as well efficiency and effectiveness of operating activities. Contrary to, Adewale (2011) and Akinwale (2012) argued that funding gap has insignificant influence on corporate performance, rather the organisation operates in line with its capacity.

Simukai Child Protection is a non-profit organisation and its operational activities include; health and psychosocial support activities with children living and working in the streets, educational support for less privileged students, vocational training centres and economic youth empowerment programs. The organisation has been operating under capacity due to lack of funds, there has been a decrease in number of children benefiting under the Simukai Child Protection programme (SCP Annual Report 2016). This can best be illustrated by the table below.

**Table 1.1 The Financial Performance of Simukai Child Protection**

Year	2014	2015	2016
Number of beneficiaries	275	212	143
% Decrease in the number of beneficiaries.	-	22.9%	32.5%
Total Grants Received	\$ 758 000.00	\$ 679 000.00	\$ 606 000.00
Total Projects budgeted Expenditure	\$ 760 000.00	\$ 680 000.00	\$ 610 000.00
Actual Projects Expenditure	\$ 796 000.00	\$ 724 000.00	\$ 663 000.00
Deficit	(\$ 36 000.00)	(\$ 44 000.00)	(\$ 53 000.00)
%Deficit	4.7%	6.5%	8.7%

*Source: SCP Annual Reports 2014-2016*

In 2014 the total annual funds received was \$758,000.00 for 275 beneficiaries. The total projects' budgeted expenditure amounted to \$760,000.00 whilst the actual project expenditure was \$796,000.00 giving rise to a deficit or funding gap of \$36,000.00 which represents a 4.7% of the total project budgeted expenditure.

In 2015 the total annual funds received amounted to \$679,000.00 for 212 beneficiaries representing a 22.9% decrease in the number of beneficiaries. The total budgeted projects' expenditure was \$680,000.00 whilst the actual annual projects' expenditure amounted to \$724,000.00 giving rise to \$44,000.00 deficit or funding gap which represent a 6.5% of the total projects' budgeted expenditure.

In the year 2016 the total annual funds received amounted to \$606,000.00 for 143 beneficiaries which denotes a 32.5% decrease in the number of beneficiaries .The total budgeted projects'

expenditure was \$610,000.00 whilst the actual annual project expenditure amounted to \$663,000.00 giving rise to a deficit amounting to \$53,000.00 which denotes 8,7% of the total annual projects' budgeted expenditure.

The number of children benefiting from the program changes with the level of funding in relation to the grants received (Management Report 2016). The donor funded grants are received in accordance with the approved proposal. The deficit arises when the budgeted expenditure is lower than the actual expenditure incurred. The budgeted expenditure is arrived through computation of various project proposals, however in most cases the donors are failing to meet budget values stipulated in the initial proposal hence funding lesser amounts which resulted in funding gap (SCP Operations Review Report 2015).

The Simukai Child Protection Programme is fully funded by grants from both international and local Funding Partners. The grants are managed according to Donors' requirements and specifications (SCPP Memorandum of Agreements 2014-2016). The funds are secured through written proposals containing specified grant purpose and once the proposals are accepted the budgets are then drafted and presented for assessment. The Organisation has been implementing donor funded projects in various areas of Manicaland Province and due to funding gap some projects were discontinued for instance the psychosocial support activities costing \$ 50 000.00 was discontinued in 2014 and vocational training centre costing \$ 114 000.00 was also discontinued in 2015 (SCPP Operation Review Report 2016).

## **1.2 Statement of the Problem**

The funding gap has negative impact on the performance of a Non-Profit Making Organisation and it is shown by reduced number of children benefiting from the program. The performance analysis of Simukai Child Protection Programme shows an inverse relationship between the number of beneficiaries and funding gap, thus a decrease in number of beneficiaries following the continual increase in funding gap yearly. The funding strategies determine the effective implementation of business projects hence the study will seek to identify; effects of funding gap on corporate performance, current funding sources, and strategies to bridge the funding gap and to provide possible funding alternative strategies for Simukai Child Protection Programme.



### **1.3 The Main Research Question**

Investigation of funding gap on performance of a non-profit making organisation. A case of Simukai Child Protection Programme.

### **1.4 The Sub Research Questions**

- What is the funding policy of a non-governmental organization?
- What funding policy implementation guidelines are in place at Simukai Child Protection Programme?
- What personnel capacity is available at Simukai Child Protection Programme to implement the guidelines?
- What controls are in place over the policy implementation at Simukai Child Protection Programme?
- What challenges are encountered in policy implementation at Simukai Child Protection Programme?
- What would be the best practice in funding the non-governmental organizations?

### **1.5 The Research Objectives**

- To identify funding policy for non-governmental organizations.
- To identify policy implementation guidelines that are in place at Simukai Child Protection Programme.
- To evaluate personnel capacity available at Simukai Child Protection to implement the guidelines.
- To assess controls that are in place over the policy implementation at Simukai Child Protection Programme.

- To identify challenges that are encountered in policy implementation at Simukai Child Protection Programme.
- To establish the best practice in funding the non-governmental organizations.

## **1.6 Significance of the study**

### **To the student**

The study seeks to satisfy the mandatory University requirement in fulfilment of a Bachelor in Accountancy Honours Degree.

### **To the university**

The study equips knowledge and skills on how to conduct a research since it is a requirement towards provision of literature for other researchers.

### **To the Organization**

The study will provide recommendations for considerations by Simukai Child Protection Programme.

## **1.7 Delimitations**

The research was conducted on Simukai Child Protection Programme in Mutare. The information relates to the period between 2014 and 2016.

## **1.8 Limitations**

### **Confidentiality**

Some data was confidential and not made available. The researcher provided a guarantee that it would be used for academic purposes only.

## **Time**

The availability of top management was a limitation to the study since they used to have tight schedules. However, the researcher distributed the questionnaires to the participants to complete at their free time to avoid inconvenience.

## **1.9 Assumptions**

The researcher assumed that the data to be collected from samples will be reliable and adequate enough to arrive at a conclusion.

## **1.10 Definition of Terms and Acronyms**

### **Definitions**

- **Beneficiaries** – The beneficiaries can defined as individuals who are enjoying or benefiting from the facilities of a particular Organization (Trammell et al., 2012).
- **Grants** – A grant can be described as funds allocated to the Organization from third parties such as Donors or government with an aim of executing a particular project (Trammell et al., 2012).
- **Project** – A project is defined as set of business activities which are executed outside normal curriculum of the Organization (Adewale, 2011).

### **Acronyms**

- **SCPP** – Simukai Child Protection Programme.
- **SCP**- Simukai Child Protection.

## **1.11 Chapter Summary**

The chapter presented; the background of the study, statement problem, research questions and objectives, the limitations, assumptions and significance of the study. The next chapter is going to focus on literature review.

## CHAPTER TWO

### LITERATURE REVIEW

#### 2.0 Introduction

Literature review focuses on examining existing gaps on the study by numerous authors and how to achieve research objectives. This chapter looks at investigating relevant literature discussing on the funding gap on performance of a Non- Profit Making Organisation. Literature review will provide the highlights to the researcher on the gaps existing in previous studies and guides in conducting this research. The thoughts and findings on the topic of different scholars that converge and diverge are outlined in this chapter. Literature review involves evaluation of information by other authors from previous dissertation, published journals and books, company articles that have a bearing on the study.

#### 2.1 The funding policy of a Non-Governmental Organization

The Non- Governmental Organizations refer to Organizations which are not for profit making purposes, rather they work as agents in facilitating fulfillment of various donors' wishes. Muthupandian (2016) there are different sources of funding for Non-Government Organizations which range from foreign development agencies, government and the public at large. However, in Zimbabwe and other third world countries foreign funding is the dominant source of funding. The objectives of an Organization are important and influence the source of funding and the government tend to block foreign funding to Organizations which carry out human rights work, media advocacy and democracy (Sundem et al., 2012). The prevailing economic situation in Zimbabwe makes the local companies to lack the resources to fund democracy and human rights initiatives. Local Non-Governmental Organizations fear being denied accreditation if they are involved in human rights and democracy and media advocacy.

Madhuku (2016) state that the economic hardships and political instability had greatly influenced the donor funds of local Non-Governmental Organizations. Non-Governmental Organizations like VSO which are international, receive most of their funding from Governments and international agencies of the first world countries. These Organizations include US aid, UK aid, European

Commission and Canadian International Development Agency. Sweden, Canada, Norway have been NCAs main donors. Christian Care gets its funding from foreign donors like others.

## **2.2 The personnel capacity required for effective implementation of funding policy**

The effective and sound implementation of funding policy require personnel with capacity or who are knowledgeable. Sundem et al. (2012) refers personnel capacity as the knowledge and skills acquired by employees through experience and training. The personnel capacity to implement funding policy determines the complexity and compatibility of funding policy to that particular Organization (Letting and Letangule, 2012). The failure to implement a policy by employee or lack of knowledge, this results in being noted as complicated and difficult to administer. Katunar (2013) urges the management to assess the personnel capacity during decision making on which funding policy to implement. The more the workforce is competent, the easy it becomes for an Organization to adopt any type of funding policy or to embrace any changes in environment in relation to the funding policy.

The labour force is noted as the key resources in the successfulness of every Organisation, hence the personnel capacity determines the effeteness of business operations. The business environment has become dynamic and it requires highly competent workforces to enable the Organisation to embrace these environmental changes. The changes include; enhancement of technological machines, competition due to drastic changes in customer preference, new and advance funding policies which are more complex to implement (Jones, 2012). Jabbouri and Zahara (2014) averred that skilled workforce has a significant influence on the effectiveness of accounting system of an Organisation. The efficiency of funding policy is determined by the competence of the workforce and it has an impact on the corporate performance (Al-Nuseirat and Biygautane, 2014).

With a different view, Khan et al. (2012) alludes that an Organisation can only attain skilled labour either by retraining existing employees or recruiting skilled labour. The researcher also state that attaining a skilled labour is very costly and it requires an Organisation with strong capital base. Farooq and Khan (2011) averred that training programmes are costly and they contrast with the paramount objective of every Organisation which is cost reduction and management. In support, ALDamoe et al. (2012) argued that recruiting is the best strategy to attain skilled labour, rather it

increases rate of labour turnover since highly qualified employees always move from one company to another looking for greener pastures.

### **2.3 The controls required for effective funding policy implementation**

Effective funding policies are determined by the internal controls used in an Organisation (Onaolapo et al., 2012). The funding policies are governed by the procedures and measures created by the management in form of internal controls. When an Organisation grows beyond the control an individuals, there is need for internal controls as it brings different stakeholders such as investors, management and employees (Ayagre et al., 2014). On the other hand, Matamande et al. (2012) states that management ensure that the Organisation accomplish its goals and comply with the rules and regulations through the use of internal controls. Internal controls are precautionary measures which seek to reduce the possibility of exposures to take place (Mohan, n.d). Jenkinson (2010) revealed that effective internal controls ensure that every worker takes responsibilities of his or her actions and duties, hence performance is enhanced. Job description and analysis, budgets, segregation of duties, organisational structure and planning are various types of internal controls which Organisations can employ to improve efficiency in funding policy (Chow and Perkins, 2015).

#### **2.3.1 Budgeting**

Team work is facilitated by budgetary controls, which are very essential in the Organisation as they ensure the accomplishment of several goals. Goals are pre-determined in form of a budget in a given timeframe in which the Organisation needs to accomplish (Onduso, 2013). The researcher went on to illustrate that the funding policy is formulated observing the organisational goals stated in the budgets. Epstein et al. (2012) is in agreement that financial operations, enhanced planning and setting of organisational goals are included in the budget, including the funding policy of goods and services offered. On the other hand, Onduso (2013) emphasised that over reliance on the budget limits flexibility of operations in the Organisation. The writer also outlined that good management is neglected as management over depends on budgetary controls. In an experimental study, Kimungiyi et al. (2015) revealed that there is a correlation between efficient pricing policy and proper planning.

The budget is an important phrase of the Organisation, it allows the Organisation to achieve several goals in a single course of action. With a different view, Kariuki (2010) averred that budgeting deals with the planning and setting goals for financial operations of the Organisation. Results from an empirical study on Kenya Organisations, Kimungiyi et al. (2015) found out that effective budgetary practices have a significant positive influence on organisational performance. The researcher went on to urge both governmental and non-governmental organisations to strive to look for ways and strategies to improve budgetary management as a method of enhancing corporate performance. Kariuki (2010) averred that due to general management performance or incompetence, poor forecasting may cause frequent variances which may affect economic decisions of users. The budgets will work as a bench mark to the employees, combining every employee's job responsibilities they should strive to attain one organisational goal.

### **2.3.2 Planning**

The strategic planning can best be described as a forecasting exercise which involves management planning organisations' future activities. Owolabi and Makinde (2012) the pricing strategies are incorporated in the planning stage, hence the effective formulation of the policies relies on the competence of management. The planning phase is the most fundamental phase for implementation of funding policies due to its ability to minimise possibility of failure. In the same view, McIlquham-Schmidt (2013) avowed that planning allows the management to reduce business risks and uncertainties contrary to the popular belief that it ascertain success. Be that as it may, Owolabi and Makinde (2012) maintained that planning maintains fixed prices, hence it does not influence the funding policy. At the end of the day, pricing policies are not in any way influenced by the planning of business strategies. In support, Olumuyiwa et al. (2012) states that planning does not have an impact on the pricing policy.

The effectiveness of the Organisation's planning process determines the flexibility in which the Organisation is able to adopt new environmental changes (Owolabi and Makinde, 2012). Flexibility and efficient in planning and decision making process is essential for a business to survive and grow in an environment with high competition and uncertain economic conditions as well as customer preference and taste. McIlquham-Schmidt (2010) and Dauda et al. (2010) views agree that there is significant positive relationship between performance of an Organisation and

strategic planning. In an empirical research on public institutions hypothesis test was performed, Olumuyiwa et al. (2012) found out that planning has a great influence to productivity which also enhances changes in employee's performance. Contrary to, Owolabi and Makinde (2012) argues that these scholars' views are based upon profitability, market share and working capital as performance indicators, hence it does not apply to their institutes to governmental organisations or other non-profit institution. This was supported by Parnell (2013) who confirms that Organisations with effective strategic lucidity perform better than firms with moderate or low strategic lucidity.

## **2.4 The challenges encountered in the course of funding policy implementation**

Deteriorating macro-economic fundamentals are the main characteristics illustrated in the overview of Zimbabwean economy from 2000 to 2008, which includes; shortages of foreign currency, fall in national output revealed by GDP, hyperinflation, under-utilization of agriculture capacity and higher lending rates (Reserve Bank of Zimbabwe, 2011). Inadequate resources and lack of full utilization of available resources influenced negatively the agriculture sector causing economic recession. There are quite a number of causes of financial crisis or funding gap in the agriculture sector which comprises of poor indigenization policies, public borrowings, decline in revenue collection by authority, unlawful financial outflows and corruption (Mashakada, 2015).

### **2.4.1 The mismanagement of funds**

The mismanagement of funds is a situation where by organizational resources are not properly used or accounted for, the scenario can be intentionally or unintentionally. Bawa et al. (2010) describe intentional act as the misconduct by those in office abuse funds for private gains and it typically involves frauds, embezzlement, nepotism and bribery. The mismanagement of funds by management or those in charge of these Non-Governmental Organizations has played a major role in hindering effective development programs. According to Punch (2011), there is need for zero tolerance to mismanagement of funds for an economy to grow without even if it is financially stable. Money market investments and purchasing of luxury vehicles are some of the personal activities.

On the other hand, unintentionally mismanagement of funds is a situation where by the management fails to plan and execute the funding policy. In reference to Audit Report (2014)



compiled by the Auditor General, most exports were under invoiced, farmers prepared two invoices with different figures and declared the one with lesser amount and most export farmers externalized export proceeds to offshore accounts. This has led to funding challenges which have affected the production and the economy at large. The mismanagement of national funds has brought changes in Zimbabwe, however the government officials have benefited more having multiple ownership of farms leaving the majority without access to the land (Mapfumo et al, 2012).

#### **2.4.2 Environmental regulations**

Collen and Leventis (2013) avowed that implementation of funding policy can be negatively influenced by environmental regulations. The scholar also mentioned that the environmental regulation has a direct impact on the donor funding, since the Non-Governmental Organisation depends on donations from both local and foreign donors. Fabinger and Weyl (2013) state that environment regulations can be referred to as laws which restrict certain types of donors into the country or governs which programs to be implemented. Some foreign donors are restricted from the country due to political reasons. The regulations are gazetted by the politicians, hence these politicians may set regulations which try by all means to protect their wellbeing (Collen and Leventis, 2013).. In other words political environment affect the activities of Non-Governmental Organisations.

However, Muthupandian (2016) state that the environmental regulations have insignificant influence on the creation and implementation of funding policy of Non-Governmental Organisations. The environmental regulations are evitable to protect and support the activities of these Organisations, and this can be noted by subsidies which are offered by the state to the NGOs (Nava, 2014). Collen and Leventis (2013) state that the Non-Governmental Organisation works in line with government objective which is to protect and enhance maximisation of public welfare. The NGOs focus on the provision of goods and services at affordable prices or free of charge. The government should formulate environmental regulation which can attract many NGOs and donors willing to contribute in economic development programs (Roe and Siegel 2012).

## **2.5 The best practice in funding the Non-Governmental Organizations**

The Non-Governmental Organisations are facing challenges found in the funding gap which have a great influence on the performance (Da Silva, 2014). Murty (2012) carried out an empirical study on Rwanda to illustrate the relationship between access to financing of small-medium enterprises and value chain financing. The researcher revealed that there is a correlation between access to value chain financing products and levels of profit and production. Producers' profit was obvious since the authors suggested two models of access to financing and their correlation with improved productivity. Sudha (2014) carry out an empirical study using the model of Indian groups, regarding financial and decision making participation of Non-Governmental Organisations. The researchers revealed that functions of funding policy helped them to attain great performance in terms of enhanced savings mobilization, donor funding utilization and value of free labour sharing.

### **2.5.1 The partnership between NGOs and government in services delivery.**

There are different types of contractual agreements between the state and Non-Governmental Organisations in seeking to enhance goods and services provision. Brzozowska (2012) avowed that partnerships are evitable as it gives the foreign donors leverage to venture into the country. The government will also participate in the organization's activities by issuing subsidies. The partnerships are most appropriate strategy to alleviate funding challenges as it mobilises funds from both public and private sector to aid in delivery of public commodities (Mcgrath, 2010). In under developed countries governments are luring capital and management efficiency from the private sector due to funding deficit with the aid of partnerships between Non-Governmental Organisations and government. Felipe et al. (2015) discovered through an empirical study of Uganda, public and private partnership programs implementation brought positive performance and increase in inputs. The researcher also revealed that access to public goods and services also increased especially to the less privileged hence quality and efficiency was observed.

On the contrary, Moskalyk (2010) declared that the effectiveness of the corporate governance influences the success of public and private sector partnerships programs. Information on benefits, risks and costs in relationship with public and private sector partnership is greatly influenced by politics since the government will be involved (Bauwens et al., 2012). The Non-Governmental Organisations will have less voice since they have to function, participate and comply with the

regulations as set by government (Colverson and Perera, 2012). However, there are many advantages realised by implementing the partnerships such as; reduction in funding gap, reduction in political influences by foreign donors, increases competition within the market and transfer of new technology (Satch and Temple, 2015). PPPs have many advantages which include; clear accountability of resources, reduced public debt and opportunities for new financial sources to improve economic development (Ntshakala, 2014).

### **2.5.2 Joint Ventures as a funding strategy to improve agriculture growth.**

Stewart and Maugh (2012) defines joint venture as the forming of a business alliance by two or more parties with the intention of enhancing corporate performance. There is sharing of risk in this arrangement as well dividing the business rewards proportionally among parties involved. Steensam et al. (2013) stated that foreign countries are penetrated with the aid of the joint ventures with international partners, it is noted as the easy and faster access to the host country. The researcher went on to reveal that international joint venture through utilisation of economies of scale, cost synergies, enhancement of marketing strategies joint ventures increases market share and power of the parties involved. Perkins (2011) supported that joint ventures. This knowledge and skills sharing among the parties in the joint venture improves access to distribution channels, knowledge to the non-resident partner, market access.

On the other hand, Lambrecht and Gellynck (2015) in an empirical study revealed that the joint ventures create a relationship between Non-Governmental Organisations which enhance information and skills sharing programs and this enhance provision of goods and services. O`toole (2013) also supported that networks are regarded as a relevant means for innovation, but other firms are not capable of networking. Kuhne et al. (2013) alludes that joint venture enables to overcome challenges faced by Organisations when operating on their own. The researcher further state that partnerships enhance development of business relationships that focus on innovation. They further mentioned that opinion into the particular scenario of farmers worked but innovations were still limited. Mitchell and Coles (2011) and Poole and de Frece (2010) affirmed that weakness associated with individuals operating separately are overcome by joint ventures, and it also capitalise on its strength.

## **2.6 Gap Analysis**

Stewart and Maugh (2012), Ntshakala (2014) and Timsina (2014) views agrees that funding policy has a great influence on the performance of Non-Governmental Organisation since it determines how the funds are to be utilised to accomplish organisational goals. Trammell et al. (2012) and Mashakada (2015) also support that the effectiveness of funding policy enhance the operating efficiency as it governs and restrict the allocation of funds to ensure maximum utilisation of organisational resources. Contrary to, Adewale (2011) and Akinwale (2012) argued that funding gap has insignificant influence on corporate performance, rather the Organisation operates in line with its capacity. The past researches were focused on inefficiency and ineffective of operation being results of employees' incompetence. This research will address factors which influence employees' behaviour which causes inefficiency. In sum, funding policy acts as a guide in which the daily business activities are going to be conducted. The research will try to bring the relationship between funding policy and performance of a Non-Governmental Organisation.

## **2.7 Summary**

Chapter II focused on knowledge that is learned from other scholars that was published before. Literature review helped the researcher criticize the concept. The chapter looked at the investigation into the impacts of funding policy on performance of a Non-Governmental Organisation. Chapter III will focus on data collection methods the researcher used in carrying out the research.

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.0 Introduction**

The research methodology used in this study is outlined in this chapter, thus, the research strategies and techniques used to collect information in relation to the effects of funding gap on performance of a non-profit making organisation. The way descriptive research design was used to obtain valid, sufficient and reliable data on the topic under study is highlighted in this chapter.

#### **3.1 Research Design**

The research design can also be referred to as a blueprint or a benchmark for researchers which guides them in data collection (Cooper, 2011). Research design is a strategic plan which involves the processes and techniques used in gathering, presenting and analyzing data related with problem statement (Creswell, 2014). The scholar also outlined that research design allows the reliability and validity of data as the process is in harmony with stipulated methods and guidelines. The chief objective of this study is to examine how performance of retailers is influenced by operations management and the researcher discovered that explorative research as the most appropriate research methodology. There are three types of research designs that is case study, explorative and descriptive (Kumar, 2011).

According to Lili-Anne (2011) and Eeva-Mari, explorative research design is the technique which targets to analyse the phenomenon or problem under study through collecting data outlining the existing reactions or conditions on situation. There are many advantages brought through the use of explorative research design, they include assistance to researchers, increased understanding and concept testing (Croswell, 2012). Before arriving to a conclusion the research findings can be tested this can be referred to as concept testing. Increased understanding refers to the researcher's position to understand better on why and how the situation occur. On the other hand, explorative research cannot be applied to a wider population of interest.

According to Woodside (2010), case study is a research design which allows the researcher to examine on the real life current phenomenon. When examining a problem with any geographical location, institute or organization, a case study is more appropriate (Cooper and Schindler, 2010).

There are many advantages of using case study mainly, a single researcher can successfully conduct the study without bias. The researcher focuses on a single organization, hence case study is cheap to carry out. It provides more detailed data as compared to other methods which apply secondary sources. Although, other case studies are not scientific in nature, hence data collected cannot fully represent characteristics of a bigger population. The case study considers different opinions of the population, hence it is difficult to draw a definite cause of a situation.

According to Kumar (2011), descriptive research design is a process used to draw conclusion on a phenomenon at hand through gathering and analysing data and characteristics of a population. Manoharan (2010) states that descriptive research aims on outlining changes in characteristics, behaviour of respondents as a way of answering to the phenomenon. The descriptive research collect data which provides real life experience. However, with descriptive research suffers from errors and bias, there is no guarantee of confidentiality hence the respondents may provide false information due to undue influence. The information tend to be biased since respondents answer what the researcher is expecting to hear. The use of descriptive research design is justified by the researcher as suitable for this study as it aims at investigating the effects of funding gap on performance of a non-profit making Organization.

### **3.2 Mixed Research Method**

According to Maruna (2010), mixed research method uses both qualitative and quantitative methods to gather, analyse and presenting data from the study area. Mixed research combines methods, languages, approaches and techniques in both the quantitative and qualitative methods into a single research, hence reliability and validity of data is ensured (Morse, 2010). The use of mixed method has been justified by the scholar as the most appropriate to investigate the effects of funding gap on performance of non-profit making Organization. It enables the researcher to attain reasonable assurance when making use of the strength to overcome weakness associated with both quantitative and qualitative methods.

According to Kumar (2011) the qualitative approach helps the researcher in elucidating, illustrating and understanding phenomenon, experience and behaviour of a particular group. The analysis and assessment of non-numerical and subjective information collected through questionnaires and interviews in this study was done through the use of qualitative research. Data

on issues regarding funding gap such as operating efficiency considered to be judgmental in nature was collected through the use of qualitative method.

Quantitative research design ensures validity and reliability of collected data by evaluating the consistence in procedures, the nature of study and valid time frame (Manoharan, 2010). The prevalence in a problem is also referred to as the consistence of procedures and the period in which the data is said to be relevant valid timeframe. The data collected is from the period between 2014 and 2016 and this study is an explorative research.

### **3.3 Population**

According to Neuman (2011) describes a population as the collective number of elements in the area of study. Parker (2012) in support stated that population is the total targeted group involved in the area of study. It is the group of interest in which the researcher utilize to collect and derive conclusion on the subject of matter. The population target used in this study consist of Simukai Child Protection Programme personnel which are , managers, accounts staff, accountant and procurement since they have knowledge about the area of research size of thirty seven.

### **3.4 Sample**

According to Saunders (2011) refers sample as a part of target population or a subgroup. The scholar added a sample is subgroup representing the entire population, the results from sample assumed to be from the rest. Mertler and Charles (2010) in support claimed that with samples results are identical to the entire target population for study. The researcher justifies using samples stating lack of funds to consider the whole population and time saving. The researcher of this study pulled out a sample of twenty five participants from the targeted population of thirty seven. Questionnaires and interviews were used to collect data from the sample. The sample from the population was constructed by the researcher applying stratified random sampling.

**Table 3.1 Population and Sample Size**

<b>Participants</b>	<b>Population</b>	<b>Sample size</b>	<b>Percentage</b>	<b>Interviews</b>
Managers	4	4	100%	2
Accountants	1	1	100%	2
Accounts personnel	5	5	100%	2
Admin staff	24	18	50.0%	-
Procurement personnel	3	3	100.0%	-
<b>Total</b>	<b>37</b>	<b>31</b>	<b>83.8%</b>	<b>6</b>

The tables above illustrated on how the sample of thirty one was extracted from total target population of thirty seven. The whole population of thirty seven will be represented by the chosen sample. Six from the sample size of thirty seven were chosen to participate in interviews.

### **3.5 Sampling Techniques**

#### **3.5.1 Probability sampling**

The process of creating samples from the targeted population is called probability sampling and every element of the population has an equal probability to be selected (Kumar, 2011). This means that each element of the population under study is given same opportunities to be selected to part take in the research. The researcher ensures that every element in the population is given equal opportunities to be selected.

The researcher used stratified random sampling technique in this study when constructing a sample group. According to Creswell (2014) refers to the stratified sampling is a method used to construct a representative sample, but the sample will not be made up of homogeneous groups. The sample will constitute individuals with different post and working levels in the hierarchy of the Organization, hence it is the most appropriate method chosen by the researcher. The sampling techniques grants workers at Simukai Child Protection Programme equal chances to be selected regardless of their difference in Organizational post and level.

The researcher found many advantages associated with the use of probability sampling which include convenient since it is easy method. The stratified sampling technique ensures higher degree



of representativeness, which is all groups are being represented equally. It has been recommended by the researcher due to its expediency for both the researcher and participants. However there also disadvantages which comes with the technique which includes monotonous and redundant work due repetitive job assignments. The researcher can easily manipulate the probability sampling technique bringing about high possibility of flaws as a result of its randomness.

### **3.5.2 Non probability sampling**

According to Kothari (2012) asserted that non-probability sampling technique is a sampling method in which the sample is collected to suit researcher's needs, however individuals in the population are not granted equal chances of being selected. This means that probability cannot be traced in the technique. The sample is constructed using criteria which suits the research questions when using non-probability sampling. Non-probability sampling is established on two assumptions which is theoretical saturation and analytical generalization rather than statistics (Yin, 2014).

The researcher established that non-probability sampling is based on convenience of respondents hence less time consuming. It is also less costly in carrying out a research using this sampling technique. The sample will likely be consisting of incompetent individuals since the technique is based on convenience which might be a big disadvantage.

### **3.5.3 Purposive/Judgmental sampling**

Yin (2014) defined purposive sampling as a scenario where the researcher choose a sample basing on an individual opinion of what's suitable for the study. This means that the sample is established upon the researcher's judgements on the population. This technique is suitable in selecting a group of interest in which reliable evidence is assured that it can be retrieved by the researcher. In carrying the study the researcher additionally used purposive sampling techniques. According to Sounders (2011) avowed that judgmental sampling is more appropriate to apply in a study area with small number of competent people in the problem statement.

The method straight forward and very easy to use as compared to other sampling techniques available. The quality of research is determined by the sampling technique used since the selected group are expertise in the study. However there are also demerits of using this technique which

are human errors that occur in judgements. There is low level of reliability since the sampling techniques is related with high levels of bias.

### **3.6 Sources of Data**

The primary and secondary sources were the two sources of data used in this research.

#### **3.6.1 Primary Data**

According to Bethlehem and Silvia (2012) defines primary data as the raw or unprocessed data specifically gathered to fulfil the needs of research. The research collected first-hand information from study area. With the aid of self-administered and questionnaires personal interviews, data was collected on the ground. The researcher considered primary sources of data as less biased and relevant since the data is original.

There are many advantages associated with using primary data including validity and reliability of data is capitalized on since the data is collected first hand in the field. Primary data is first hand which makes it better than secondary data. However, it is more time consuming and costly to collect primary data.

#### **3.6.2 Secondary Sources of Data**

Secondary data is information which is already in existence and was collected for another purpose (Saunders, 2011). The data included in this source is studies and information collected and analysed by other scholars or researchers. Secondary and primary data can also be used as complementary source of data. The researcher utilized minutes from meetings, company articles and annual financial statements as a source of secondary data.

Secondary data can be used to define problem at hand, hence these are merits for using secondary data. Secondary data is time saving and easy in gathering. It fills gaps that exist in primary data by comparing and contrasting and it is less costly to gather. However, there is lack of information procedures used in collection of data and data may be invalid to the period of study.

### **3.7 Research Instruments**

Interviews and questionnaires were the two types of research instruments used by the researcher.

### **3.7.1 Questionnaires**

According to Kothari (2012), a questionnaire is a compilation of relevant questions in a systematic form which are presented to the sample selected from the population to answer the statement problem. The questionnaire was constructed with questions which are typical to the study and enables the researcher to draw conclusion on the impacts of operations management on performance. According to Blair and Frederick, (2011) referred to the questionnaire as a written interview. The questionnaires were distributed to the sample by the researcher. With the assistance of the researcher participants completed the questionnaires. Since the participants were cooperative and willing to take part in the research, the data was collected successfully within the given time. The questionnaires were built to answer research objectives and the data was classified as qualitative data. Closed were used questions in designing the questionnaires.

The researcher is given the leverage to pre-test data at any time by the use questionnaires. Confidentiality of information is guaranteed by the use of questionnaire, hence it is more reliable. Questionnaires save time and are cheaper than telephone interviews. The whole sample was covered within the given space of time. Questionnaires provide a future reference since they are a written evidence. There are demerits associated with use of questionnaires such as limited room for probing, unwillingness of some respondents to participate and as a result of undue influence others may give false information.

### **3.7.2 Interviews**

An interview is a conversation or interaction between two or more people one part being interviewer and the other being an interviewee (Blair and Frederick, 2011). Structured questions were used by the researcher in conducting the interviews. As illustrated before the researcher used some questions to all respondents chosen. Professionals or knowledgeable people who are experts in their areas took part in the interviews. There are two types of interviews that is face to face and telephone interview (Narli, 2010).

According to Narli (2010), face to face interview is a resolute interaction between two or more individuals in the same geographical space. This means that the interviewee and interviewer will meet to discuss on a specific agenda. Face to face interviews allow the researcher to continuously adjust language to suit a particular respondent. There is room for probing and clarifying certain

issues under study. However, it is more expensive given that two individuals are distantly located geographically. The researcher should consider transport costs to reach the respondents.

Hair et al (2011), a telephone interview is a two way communication between two people with the use of telephone for a purpose of study. The telephone interview is more convenient than face to face interview. The respondent can be reached in place at any time by the researcher. However, telephone charges are a limiting factor to probing conducting a telephone interview and less information will be collected as compared to other techniques.

### **3.8 Types of questions**

#### **3.8.1 Open-Ended Questions**

The open ended questions can best be described as questions which give respondents the opportunity to express own opinion and views without limitation. According to Creswell (2014) refers to open ended question as a question designed to allow respondents to answer in their own words.

The researcher is able to collect in-depth information since open ended question allows the respondent to express their views, opinions and feelings. The possibility of researcher bias owing to human errors is also eliminated. This type of question helps the researcher to analyse the phenomenon in many dimensions since it increases variety of respondents as all participants are allowed to express their feelings.

However, the data will be in large numbers as a result of variety of responses, hence it is difficult for the researcher to interpret and draw conclusion. The inability of some respondents to express themselves on paper and illiteracy can be a big disadvantage for the open ended question, some information will be lost. There is increase of investigator bias with the use of open ended questions.

#### **3.8.2 Closed Questions**

Closed questions according to Kumar (2011) are those which limits the respondent to fill in the predetermined category and there is no room for participants to express their views. They can also be referred to as structured questions. These questions will be designed in a manner that the respondent is to fill in on all possible given answers available on the questionnaire.

Closed questions require less creativity and motivation to answer hence suitable in an environment where participants are preoccupied with their core duties. The typical questions do not require much depth of response hence less threatening to respondents. More relevant information is collected since the questions give guidance to the participants in answering. There is enhanced consistence in responses since the responses on closed questions are so easy to analyse.

However, the intentions of the participants will not be able to be captured in the data collected since there is lack of depth and variety. The real cause of the problem is not captured in the data collected and the investigator bias is increased on the list of possible answers. The questions provide conditions of thinking which results in respondents providing answers which do not truly reflect their opinions.

### **3.8.3 The Likert Scale**

A Likert scale according to Kumar (2011) is a psychometric scale used by researcher in questionnaires to facilitate answering of closed questions. The level of agreement and disagreement is measured or specified by the Likert scale on a specific question. The given range outlines the degree of intensity of their feelings on a particular given situation or problem.

**Table 3.2: Rating of Likert Scale**

Strongly agree	5
Agree	4
Uncertain	3
Disagree	2
Strongly disagree	1

By filling or responding to the Likert scale the respondent identifies the strength of the feelings towards a given problem or situation. The Likert scale was found to be easier to use in data collection and faster by the researcher.

The Likert scale is the most common technique used by researcher in collection of data and they are easy to understand. Computation and quantification in mathematical analysis is made easy over

a situation. However extreme choice is avoided by respondents often which might be more accurate.

### **3.9 Reliability and Validity**

According to Mcburney and White (2012) reliability is the evaluation or assessment of the uniformity or consistence in instruments used in the same test. The process targets on decreasing mistakes during the collection data. The reliability of questionnaires was achieved by giving same questions to all respondents in this study.

Validity targets to attain results that are in sync with requirements of the research and measure extent of the expected results (Creswell, 2013). The research questions and objectives guided the researcher in constructing questionnaire and interview guide so as to ensure validity of collected data.

### **3.10 Data Presentation**

Informative and persuasive presentation are the two types of data presentation.

#### **3.10.1 Informative Presentation**

Eeva-Mari and Lili-Anne (2011) describes informative presentation as a method which focuses on promoting deep understanding on the idea or phenomenon in conveying information. The informative presentation focus on the facts and neglect complicated information. The data is to be analysed using statistics and modal responses will be used to arrive at a conclusion.

The informative presentation provide the audience with specific time frame when the event or problem occur or when things should happen. It facilitates in decision making since it provides relevant information on the phenomenon.

However, since it only focuses on facts and neglect complicated information incompetent personnel may not be able to interpret it. Only people with the knowledge about the problem may be able to interpret the information.

### **3.10.2 Persuasive Presentation**

Persuasive presentation according to Eeva-Mari and Lili-Anne (2011) refers to a process of providing information influencing a change in attitude, situation, belief, characteristics or behaviour of the next person. The following chapter, the researcher will focus on the presentation of research findings obtained through questionnaires and interviews. The researcher used tables, bar graphs and pie charts in data presentation.

### **3.11 Data Analysis**

The researcher analysed the research findings using the exploratory analysis. According to Manoharan (2010) exploratory aims on analysing data which relate to the previously unknown phenomenon or relationships. The approach is more appropriate in defining the phenomenon or problem on the research area. Better understanding of the problem at hand is facilitated by the use of exploratory analysis with aid of data visualisation and descriptive data.

### **3.12 Summary**

The chapter drew all features of the research process and research methodology. This chapter also contains research design which was the blueprint for the researcher in collecting and analysing data. The sampling techniques used to construct a sample and data collection instruments used are also highlighted in this chapter. Chapter four will be on data presentation, the research findings from this chapter will be presented and analysed in this chapter.

## CHAPTER FOUR

### DATA PRESENTATION AND ANALYSIS

#### 4.0 Introduction

This chapter will concentrate on presentation and analysis of data gathered through questionnaires and interviews. The data was collected from the sample population of 25 employees of Simukai Child Protection Program. The research findings were presented in form of pie charts, graphs and tables.

#### 4.1 Questionnaires Responses Rate

The response rate can be referred to as the percentage of returned questionnaires as compared to the questionnaire distributed to the sample population. The researcher distributed 25 questionnaires and 22 were returned to the researcher completed giving a response rate of 88%. The research did not manage to recover the other three questionnaire since the respondents were very busy with their daily activities.

**Table 4.1 Questionnaire response rate**

Respondents	No. of Questionnaires		Response Rate
	Send	Returned	
Managers	4	4	100%
Accountants	1	1	100%
Accounts personnel	5	5	100%
Admin staff	18	16	83.3%
Procurement personnel	3	3	100%
<b>Total</b>	<b>31</b>	<b>29</b>	<b>88.9%</b>

*Source: Primary data*



## 4.2 Interview analysis

The researcher conducted 6 interviews on the site. The interviews were successfully held as scheduled. The researcher interviewed respondents from each level of the accounting departments as far as organizational hierarchy. The participants include 2 managers, 1 accountant and 2 accounts personnel. This was done so as to gather different views of personnel in all levels of the organization.

**Table 4.2 Interview responses**

<b>Position</b>	<b>Interviews scheduled</b>	<b>Interviews held</b>	<b>Percentage%</b>
Managers	2	2	100%
Accountants	1	1	100%
Accounts personnel	2	2	100%
Total	5	5	100%

## 4.3 Questionnaires Presentation and Analysis

### Question 1. Gender of respondents

**Table 4.3 Gender of respondents**

	<b>Male</b>	<b>Female</b>	<b>Total</b>
<b>Number of respondents</b>	18	11	29
<b>% of respondents</b>	62.1%	37.9%	100%

The table 4.3 depicts that from 29 completed questionnaires, 62.1% (18 out of 22) were males and 37.9% (11 out of 22) were females. This shows that the Organization is dominated by more males than females.

### Question 2. Number of years in employment

**Table 4.4 Employment duration**

<b>Years in employment</b>	<b>Up to a year</b>	<b>1-5</b>	<b>6-10</b>	<b>11+</b>	<b>Total</b>
<b>Number of respondents</b>	6	13	8	2	29
<b>% of respondents</b>	20.7%	44.8%	27.6%	6.9%	100%

From table 4.4, 6.9% (2 out of 29) had more than 11 years of employment, 27.6% (8 out of 22) had 6-10 years, 44.8% (13 out of 22) had 1-5 years whilst 20.7% (6 out of 29) had less than a year working for the Organization. Since the majority falls under 1 year and above, the researcher concluded that respondents had enough experience on their field of work or professionals.

**Question 3. Qualifications of respondents**

**Table 4.5 Qualifications**

<b>Qualification</b>	<b>O/A Level</b>	<b>Certificate/ diploma</b>	<b>Degree</b>	<b>Total</b>
<b>Number of respondents</b>	9	16	4	29
<b>% of respondents</b>	31.0%	55.2%	13.8%	100%

The table 4.5 shows, 13.8% (4 out of 29) were highly qualified with degrees whilst 55.2% (16 out of 29) were diploma or certificates holders. On the other hand, the other of 31.0% (9 out of 29) had O and A level certificates. All the respondents attained at least O Level certificate and the researcher concluded that the respondents were educated and they are able to interpret and understand the questions asked in the questionnaire hence reasonable assurance will be obtained.

#### 4. Position held by respondents

**Table 4.6 Position**

<b>Position held</b>	<b>Respondents</b>	<b>% of respondents</b>
Managers	4	13.8%
Accountants	1	3.4%
Accounts personnel	5	17.2%
Admin staff	16	55.2%
Procurement personnel	3	10.3%
<b>Total</b>	<b>29</b>	<b>100</b>

The questionnaires were distributed to the finance department as shown in the table 4.6.

#### **Question 5: The funding management policies were formulated by the management.**

This question seeks to investigate if whether the funding management policies were formulated by management.

**Table 4.7 The responses on funding management policies formulation**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Total</b>
<b>Respondents</b>	10	17	2	0	0	29
<b>% of respondents</b>	34.5%	58.6%	6.9%	0%	0%	100%

The table 4.7 Highlighted, 34.5% (10 out of 29) strongly agreed and 58.6% (17 out of 29) agree that funding management policies were formulated by the management. 6.9% (2 out of 29) were uncertain. Whereas, 0% (0 out of 29) disagreed and 0% (0 out of 29) strongly disagreed that the management were the ones who formulated the funding management policies.

The modal responses of 93.1% (34.5% strongly agreed and 58.6% agreed) agreed that the accounting policies were formulated by the Organisation. 6.9% (2 out of 29) were uncertain

whether the management implemented the funding management policies. On the other hand, 0% respondents (0% disagreed and 0% disagreed) disagreed that the funding management policies were implemented by the management.

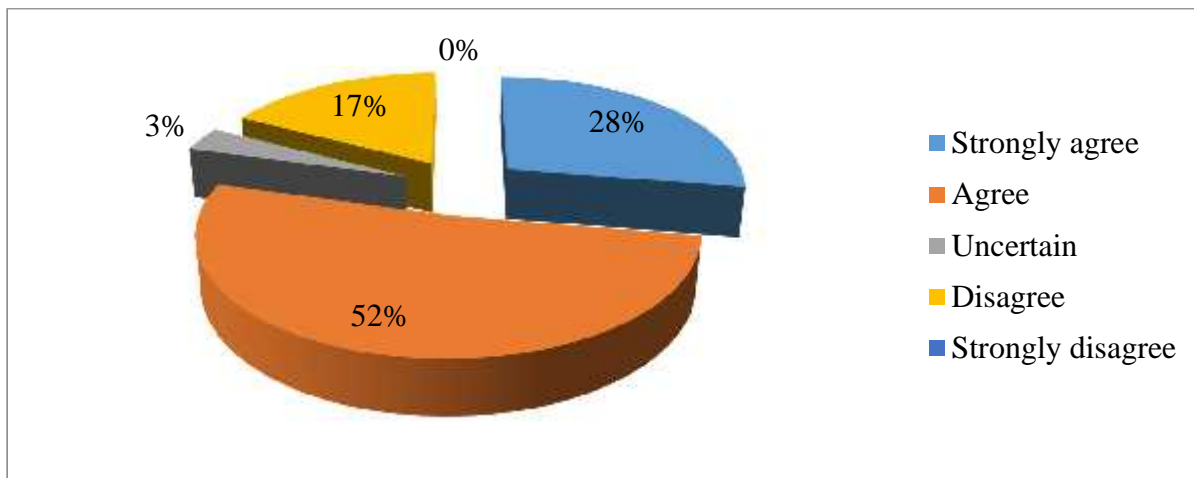
With modal response of 93.1% (21 out of 29) agreed, the researcher concluded that the funding management policies were implemented by the management.

**Question 6: The funding policy at Simukai Child Protection Programme is documented.**

**Raw data: The funding policy is documented**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Total</b>
<b>Respondents</b>	<b>8</b>	<b>15</b>	<b>1</b>	<b>5</b>	<b>0</b>	<b>29</b>
<b>% respondents</b>	<b>27.5%</b>	<b>51.7%</b>	<b>3.4%</b>	<b>17.2%</b>	<b>0.0%</b>	<b>100%</b>

**Fig 4.1 The responses on funding policy are documented**



The Fig 4.1 shows, 27.5% (8 out of 29) strongly agreed and 51.7% (15 out of 29) agreed that funding policy at SCPP is documented. 3.4% (1 out of 29) were uncertain about the documentation of funding policy. Whereas, 17.2% (5 out of 29) disagreed and 0% (0 out of 22) strongly disagreed that the funding policies were documented.

The modal responses of 79.2% (27.5% strong agreed and 51.7% agreed) agreed that the funding policy was documented. 17.2% (17.2% disagreed and 0% strongly disagreed) disagreed that funding policy was documented.

Using the modal responses of 79.2% (23 out of 29) agreed, the researcher concluded that the accounting funding policies at SCPP were documented.

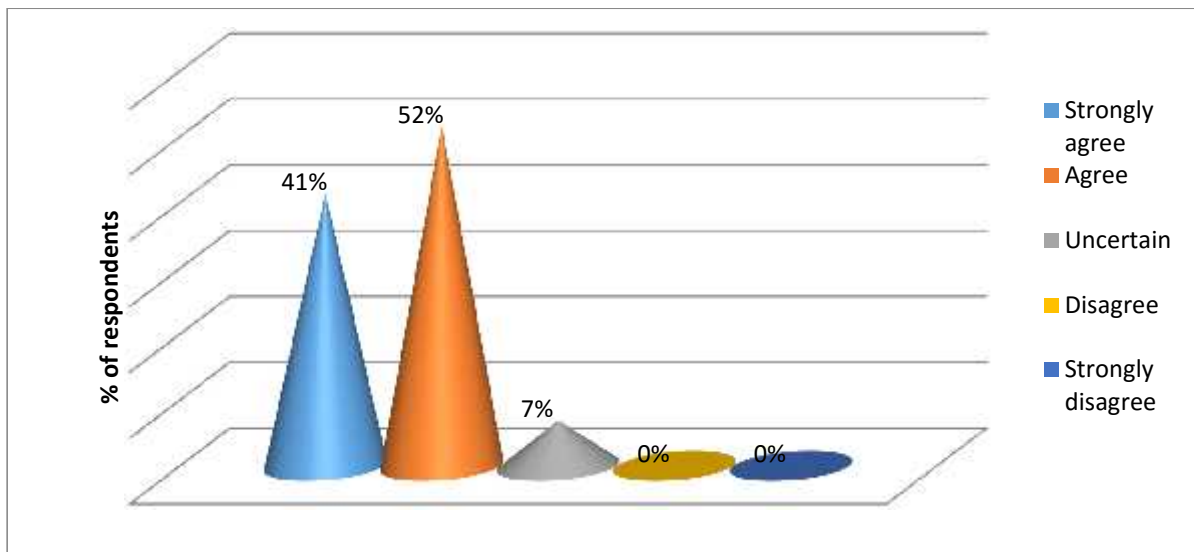
**Question 7: The funding policy was effectively communicated to the following people.**

This question aims to investigate whether the accounting policies were effectively communicated to the management, employees and new recruits.

**Raw data: The responses on funding policy were effectively communicated**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Total</b>
<b>% respondents</b>	<b>12</b>	<b>15</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>29</b>

**Fig 4.2: The responses on funding policy were effectively communicated**



The Fig 4.2 shows, 41% (12 out of 29) strongly agreed and 52% (15 out of 29) agreed that the funding policies were effectively communicated to the Organization. 7% (2 out of 29) were uncertain about whether the communications was done concerning funding policy. Whereas, 0%

(0 out of 29) disagreed and 0% (0 out of 29) strongly disagreed that the funding policy was communicated to the management.

In aggregate, the modal responses of 93% (41% strongly agreed and 52% agreed) agreed that the funding policies were effectively communicated to the Organization. On the other hand, 0% (0% disagreed and 0% strongly disagree) disagreed that the funding policies were effectively communicated.

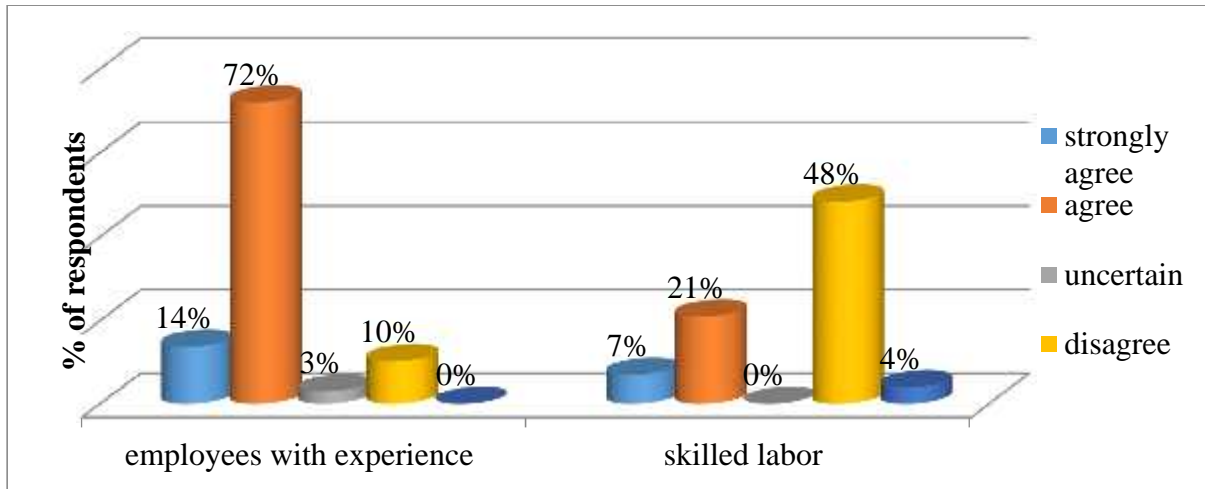
The researcher concluded that funding policies were effectively communicated to the Organization to ensure effective implementation. The conclusion was drawn from a modal class of 93% (27 out of 29) respondents agreed.

**Question 8: The following personnel capacity is available at Simukai Child Protection Programme to implement the guidelines.**

**Raw data: Responses on personnel capacity**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Total</b>
i. Employees with experience	<b>4</b>	<b>21</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>29</b>
ii. Skilled labour	<b>2</b>	<b>6</b>	<b>0</b>	<b>14</b>	<b>7</b>	<b>29</b>

**Fig 4.3: The responses on understandability of accounting policy**



### i) Employees with experience

From Fig 4.3 shows, 14% (4 out of 29) strongly agreed and 72% (21 out of 29) agreed that the employees with experience are available at SCPP to ensure effective implementation of the funding policy. 3% (1 out of 29) were uncertain. 10% (3 out of 29) disagreed and 0% (0 out of 29) strongly disagreed that employees with experience were available.

In aggregate, the modal responses of 86% (14% strongly agreed and 72% agreed) agreed that the employees with experience are available at SCPP to ensure effective implementation of the funding policy. On the other hand, 10% (10% disagreed and 0% strongly disagreed) disagreed.

The researcher concluded that the Organization had employees with experience which have a direct impact on the policy implementation and the conclusion arrived using modal responses of 86% (25 out of 29) agreed.

### ii) Skilled labor

Fig 4.3 7% (2 out of 29) strongly agreed and 21% (6 out of 29) agreed that the skilled labor was available at SCPP to ensure effective implementation of the funding policy. 0% (0 out of 29) were uncertain. On the other hand, 48% (14 out of 29) disagreed and 4% (1 out of 29) strongly disagreed that there was skilled labour.

In aggregate, 28% (7% strongly agreed and 21% agreed) agreed that the SCPP had skilled labour employees understand the accounting policies. On the other hand, the modal responses were 52% (48% disagreed and 4% strongly disagreed) disagreed that there were skilled labour at SCPP.

With the modal responses of 52% (15 out of 29) disagreed, the researcher concluded that there were no skilled labour.

**Question 9: The following controls are being implemented at the Organisation.**

**i) Budgetary controls**

**Table 4.8 The responses on budgetary controls**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Total</b>
<b>Respondents</b>	<b>4</b>	<b>14</b>	<b>3</b>	<b>5</b>	<b>3</b>	<b>29</b>
<b>% of respondents</b>	<b>13.8%</b>	<b>48.3%</b>	<b>10.3%</b>	<b>13.8%</b>	<b>10.3%</b>	<b>100%</b>

The table 4.8 depicts that 13.8% (4 out of 29) strongly agreed and 48.3% (14 out of 29) agreed that budgetary controls were implemented at the Organisation. 10.3% (3 out of 29) were uncertain about the implementation of budgetary controls. Whereas, 13.8% (5 out of 29) disagreed and 10% (2 out of 22) strongly disagreed that quality controls were being exercised at the Organisation.

The modal responses were 62.1% (13.8% strongly agreed and 48.3% agreed) agreed that budgetary controls were implemented at the Organisation. 10.3% (3 out of 29) were uncertain. On the other hand, 24.1% (13.8% disagreed and 10.3% strongly disagreed) disagreed that budgetary controls were being implemented.

Three respondents interviewed mentioned that budgetary controls were being implemented in all levels of the Organization. The researcher concluded basing with the modal response of 62.1% (18 out of 29) agreed and interviews, budgetary controls are being implemented in all levels of the Organization.



## ii. Planning controls

**Table 4.9 Responses on planning controls**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Total</b>
<b>Respondents</b>	<b>4</b>	<b>12</b>	<b>1</b>	<b>7</b>	<b>4</b>	<b>29</b>
<b>% of respondents</b>	<b>13%</b>	<b>45%</b>	<b>5%</b>	<b>24%</b>	<b>13%</b>	<b>100%</b>

From Table 4.9, 13% (4 out of 29) strongly agreed and 45% (12 out of 29) agreed that planning controls were implemented. 5% (1 out of 29) were uncertain. On the other hand, 24% (7 out of 29) disagreed and 13% (4 out of 29) strongly disagreed that planning controls were implemented.

In aggregate, 58% (13% strongly agreed and 45% agreed) agreed that planning controls were implemented at the Organization. Whilst, 37% (24% disagreed and 13% strongly disagreed) disagreed that the Organization has planning controls in place.

The modal responses were 58% (16 out of 22) agreed, the researcher concluded that planning controls were being practiced at SCPP to ensure effectiveness and efficiency of funding policy.

## iii) Cost controls

**Table 4.10 The responses on cost controls**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Totals</b>
<b>Respondents</b>	<b>9</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>
<b>% of respondents</b>	<b>27%</b>	<b>73%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>

The table 4.10 Shows 27% (9 out of 29) strongly agreed and 73% (20 out of 29) agreed that cost management controls are being practiced at SCPP. 0% (0 out of 29) were uncertain. Whilst, 0% (0

out of 29) disagreed and 0% (0 out of 2\*) strongly disagree that cost management controls were implemented at the Organisation.

In aggregate, 100% (27% strongly agreed and 73% agreed) agreed that cost management controls were implemented at the Organisation, cost reduction is among the Organisations' objectives. None (0 out of 22) were uncertain. On the same note, none (0% disagreed and 0% strongly agreed) disagreed that there are cost management controls being implemented.

One respondent pointed out cost controls being effected at SCPP to ensure effective implementation of funding policy. The researcher concluded basing with the modal response of 100% (29 out of 29) agreed and interviews, cost management controls are being implemented.

iv) Quality controls

**Table 4.11 Responses on quality controls**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Total</b>
<b>Respondents</b>	<b>6</b>	<b>21</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>22</b>
<b>% of respondents</b>	<b>14%</b>	<b>81%</b>	<b>7%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>

From table 4.11, 27% (3 out of 29) strongly agreed and 81% (18 out of 29) agreed that quality controls were implemented at SCPP. 5% (1 out of 29) were not certain about financial controls. Whereas, 0% (0 out of 22) disagreed and 0% strongly disagreed that quality controls were available at the Organization.

In aggregate, 95% (14% strongly agreed and 81% agreed) agreed that quality controls were effected at the Organization to ensure effective implementation of funding policy. 7% (2 out of 29) were uncertain about the existence of quality controls. On the same note, 0% (0% disagreed and 0% strongly disagreed) disagreed that quality controls were being practiced at the Organization.

All respondents interviewed stated that financial controls are being exercised. Basing with modal responses 95% (21 out of 22) agreed and interviews, the researcher concluded that financial controls were being practiced at SCPP to ensure effectiveness and efficiency of funding policy.

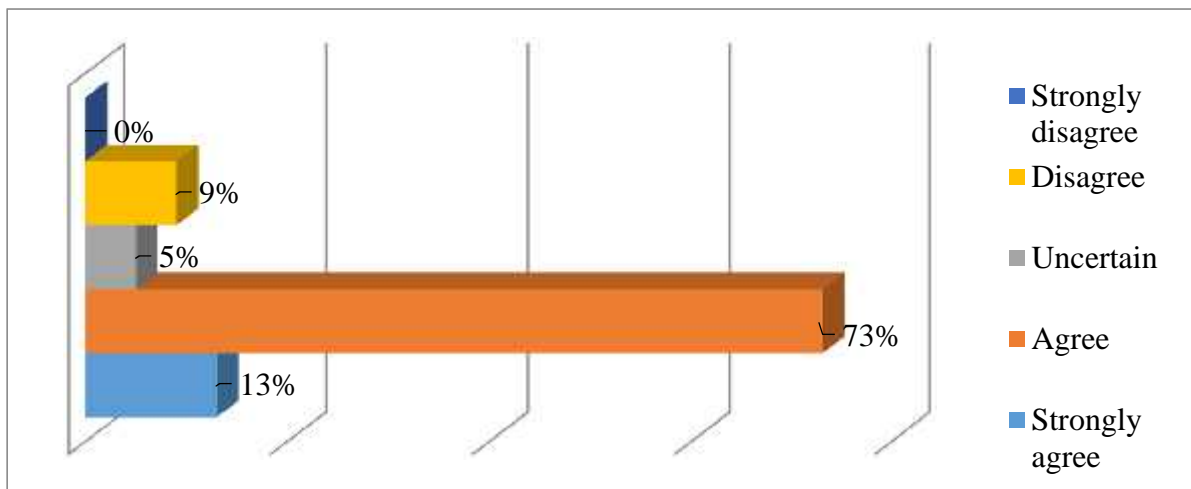
**Question 10: The following are challenges encountered in policy implementation at Simukai Child Protection Programme.**

**i) The mismanagement of funds**

**Raw data: Responses on mismanagement of funds**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Total</b>
<b>Respondents</b>	<b>6</b>	<b>20</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>22</b>
<b>%respondents</b>	<b>13%</b>	<b>73%</b>	<b>5%</b>	<b>9%</b>	<b>0%</b>	<b>100%</b>

**Fig 4.4: Responses on the mismanagement of funds**



From Fig 4.4, 13% (6 out of 29) strongly agreed and 73% (20 out of 29) agreed that the mismanagement of funds is the major challenge being faced by the Organisation. 5% (1 out of 29) were uncertain. Whilst, 9% (2 out of 29) disagreed and 0% (0 out of 29) strongly disagreed that there were mismanagement of funds at SCPP.

The modal responses were 86% (13% strongly agreed and 73% agreed) agreed that the mismanagement of funds is the major challenge being faced by the Organisation. On the other hand, 9% (9% disagreed and % strongly disagreed) disagreed that the mismanagement of funds is the major challenge being faced by the Organisation.

One respondent mentioned that mismanagement of funds negatively influences the efficiency and effectiveness of funding practices and procedures. The conclusion was based on modal class of 86% (19 out of 29) agreed and interviews, researcher concluded that the funds were being mismanaged at the Organization.

## ii) Environmental regulations

**Table 4.12 Responses on environmental regulations**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Total</b>
<b>Respondents</b>	<b>3</b>	<b>13</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>29</b>
<b>% of respondents</b>	<b>14%</b>	<b>59%</b>	<b>0%</b>	<b>18%</b>	<b>9%</b>	<b>100%</b>

From table 4.12, 14% (3 out of 29) strongly agreed and 59% (13 out of 29) agreed that the environmental regulations is the major challenge being faced by SCPP in funding policy implementation. 0% (0 out of 29) were uncertain. Whereas, 18% (4 out of 29) disagree and 9% (2 out of 29) strongly disagreed that there were being affected by environmental regulations.

In aggregate, 73% (14% strongly agreed and 59% agreed) agreed that environmental regulations is the major challenge being faced by SCPP in funding policy implementation. None (0 out of 22) were uncertain. On the other hand, 27% (18% disagreed and 9% strongly disagreed) disagreed that there were being affected by environmental regulations.

Two respondents mentioned that SCPP is being affected by environmental regulations. Basing with modal responses of 73% (16 out of 29) agreed and interview responses, the researcher conclude that SCPP is being affected by the environmental regulations.

### iii) Liquidity crisis

**Table 4.13 Responses on liquidity crisis**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Total</b>
<b>Respondents</b>	<b>5</b>	<b>12</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>22</b>
<b>% of respondents</b>	<b>22%</b>	<b>54%</b>	<b>5%</b>	<b>14%</b>	<b>5%</b>	<b>100%</b>

From Table 4.13, 22% (5 out of 29) strongly agreed and 54% (12 out of 29) agreed that the Organisation is suffering from liquidity crisis. 5% (1 out of 29) were uncertain. Whilst, 14% (3 out of 29) disagreed and 5% (1 out of 29) strongly disagreed that the Organisation is being affected by liquidity crisis.

In aggregate, 76% (54% strongly agreed and 22% agreed) agreed that the Organisation is suffering from liquidity crisis. On the other hand, 19% (5% disagreed and 14% strongly disagreed) disagreed that the Organisation is suffering from liquidity crisis.

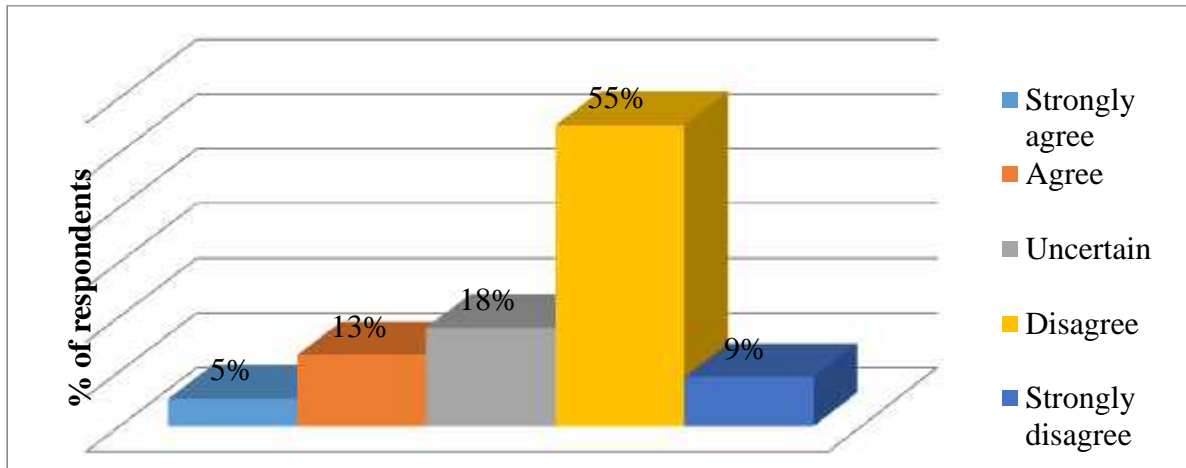
The modal responses were 76% (17 out of 29) agreed, the researcher concluded that liquidity crisis affected the Organisation in funding policy implementation.

### iv) Operating inefficiency

#### **Raw data: Operating inefficiency**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Total</b>
<b>Respondents</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>12</b>	<b>2</b>	<b>29</b>
<b>% respondents</b>	<b>5%</b>	<b>13%</b>	<b>18%</b>	<b>55%</b>	<b>9%</b>	<b>100%</b>

**Fig 4.5 : The responses on operating inefficiency**



From Fig 4.5, 5% (1 out of 29) strongly agreed and 13% (3 out of 29) agreed that the operational inefficiency is the major challenge being faced by SCPP in funding policy implementation. 18% (4 out of 29) were uncertain. Whilst, 55% (12 out of 29) disagreed and 9% (2 out of 29) strongly disagreed that SCPP is experiencing operating inefficiency.

By addition, 18% (5% strongly agreed and 13% agreed) agreed that the operational inefficiency is the major challenge being faced by SCPP in funding policy implementation. The modal responses were 64% (55% disagreed and 9% strongly disagreed) disagreed that SCPP is experiencing operating inefficiency.

The researcher concluded basing with the modal response of 64% (14 out of 29) disagreed, the Organization is not experiencing operating inefficiency.

**Question 13: The following are funding policies for non-governmental organizations.**

**i) Invitation of donor funding**

**Table 4.14 Responses on Invitation of donor funding**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Total</b>
<b>Respondents</b>	<b>18</b>	<b>8</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>29</b>
<b>% of respondents</b>	<b>68%</b>	<b>23%</b>	<b>9%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>

From table 4.14, 68% (18 out of 29) strongly agreed and 23% (8 out 29) agreed that invitation of donor funding is a suitable funding strategy for NGOs. 9% (3 out of 29) were uncertain. Whilst, 0% (0 out of 29) disagreed and 0% (0 out of 29) strongly disagreed.

The modal responses were 91% (68% strongly agreed and 23% agreed) agreed that that invitation of donor funding is a suitable funding strategy for NGOs. On the other hand 0% (0% disagreed and 0% strongly disagreed) disagreed that that invitation of donor funding is a suitable funding strategy for NGOs.

The accountant mentioned that invitation of foreign donors is the most easy and convenient strategy of raising funds to sustain organizational activities. Basing on modal responses of 91% (26 out of 29) agreed and interview responses, the researcher concluded that invitation of donor funding is a suitable funding strategy for NGOs.

**ii) Internal revenue generation**

**Table 4.15 Responses on internal revenue generation**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>
<b>Respondents</b>	<b>13</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>% of respondents</b>	<b>45%</b>	<b>55%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

Form table 4.15, 45% (13 out of 29) strongly agreed and 55% (16 out of 29) agreed that internal revenue generation is a suitable funding strategy for NGOs. 0.0% (0 out of 29) were uncertain. Whereas, 0% (0 out of 29) disagreed and 0% (0 out of 29) strongly disagreed that manual accounting systems suffers from errors.

In aggregate, 100% (45% strongly agreed and 55%) agreed that internal revenue generation is a suitable funding strategy for NGOs. On the other hand, none (0% disagreed and 0% strongly disagreed) disagreed that internal revenue generation is a suitable funding strategy for NGOs.

Two accounts clerks mentioned that internal revenue generation is a suitable funding strategy for NGOs and it is made easy by applying marketing mix and pricing strategies. Basing with modal responses of 100% (29/29) agreed and interviews, the researcher concluded that the internal revenue generation is a suitable funding strategy for NGOs.

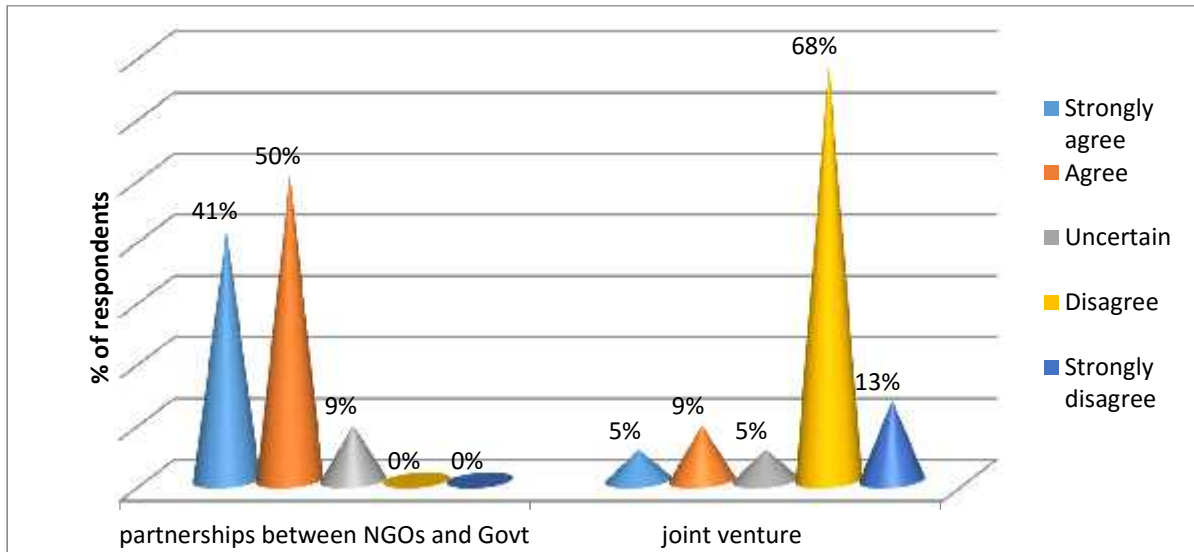
**Question 14: The following are best practices in funding the non-governmental organizations.**

**Raw data: Responses on internal controls**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Total</b>
<b>i)Partnership between NGOs and government</b>	<b>12</b>	<b>15</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>29</b>
<b>ii) Joint Ventures</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>19</b>	<b>6</b>	<b>29</b>



**Fig 4.6 The responses on incompetence of workforce**



**i) Partnership between NGOs and government**

From Fig 4.6, 41% (12 out of 29) strongly agreed and 50% (15 out of 29) agreed that partnership between NGOs and government best practice in funding the non-governmental organizations. 9% (2 out of 29) were uncertain. Whilst, 0% (0 out of 29) disagreed and 0% (0 out of 29) strongly disagreed.

The modal responses was 91% (41% strongly agreed and 50% agreed) agreed that partnership between NGOs and government best practice in funding the non-governmental organizations. On the same note, 0% (0% disagreed and 0% strongly disagreed) disagreed.

Basing on the modal responses of 91% (27 out of 29) agreed, therefore the researcher concluded that partnership between NGOs and government is best practice in funding the non-governmental organizations.

**ii) Joint Ventures as a funding strategy with other NGOs**

From Fig 4.6, 5% (1 out of 29) strongly agreed and 9% (3 out of 29) agreed that joint ventures is the best practice in funding the non-governmental organizations. 4% (1 out of 29) were uncertain. Whilst, 68% (19 out of 29) disagreed and 13% (6 out of 29) strongly disagreed.

In aggregate, 14% (5% strongly agreed and 9% agreed) agreed that joint ventures is the best practice in funding the non-governmental organizations. On the other hand, 81% (68% disagreed and 13% strongly disagreed) disagreed that joint ventures is the best practice in funding the non-governmental organizations.

Basing on the modal responses of 81% (25 out of 29) agreed, therefore the researcher concluded that joint ventures is the best practice in funding the non-governmental organizations.

#### **4.4 Summary**

The research findings gathered through questionnaires and interviews were presented and analyzed in this chapter. These findings were presented in form of graphs, pie charts and tables.

## CHAPTER FIVE

### SUMMARY, CONCLUSION AND RECOMMENDATIONS

#### 5.0 Introduction

This chapter seeks to summarize, conclude and giving recommendations concerning the problem statement. This chapter was established to summarize contents of previous chapter of this study. The recommendations include suggestions and views of the research arise during the research.

#### 5.1 Summary of chapters

Chapter 1 was focusing on the investigation of funding gap on performance of a non-profit making Organisation. The main objective was investigating the effectiveness of funding policy at SSCP and to assess the challenges being experienced during the policy implementation. The chapter one presents the back ground of the study as well statement of problem of the study.

Chapter two focuses on examining literature from other authors in relation to the effects of funding gap on performance of a non-profit making organisation. The literature reviews discussed several merits and demerits in adopting new financial reporting standards. Muthupandian (2016) there are different sources of funding for non-governmental organizations which range from foreign development agencies, government and the public at large. Zimbabwe and other third world countries foreign funding is the dominant source of funding. Sundem et al. (2012) state that the objectives of an Organization are important and influence the source of funding and the government tend to block foreign funding to organizations which carry out human rights work, media advocacy and democracy.

Chapter three outlined the descriptive research design used in data collection. The use of both qualitative and quantitative techniques in data collection, presentation and analysis were also highlighted in this chapter. The chapter mentioned two research instrument used to collect primary data on-site which is interviews and questionnaires. The methods used to ascertain reliability and validity of data were illustrated in this chapter.

Chapter four focused on presenting and analyzing research finding which were collected with the use of questionnaires and interview questionnaire guide. The chapter used graphs, pie charts and tables to effectively present the research findings.

## **5.2 Major research findings**

- The research finding shows that the SCPP is dominated by male employees in the accounting department. The workforce was high experienced in their accounting field and the employees were educated with at least A/O level certificate.
- The funding policy was formulated by the management and there were documented. It was also well communicated to the Organization. The Organization had employees with experience to ensure effective implementation of the funding policy. The budgetary controls, planning and financial controls were being practices so enhance efficiency and effectiveness of funding policy implementation.
- The Organization is facing mismanagement of funds due to lack of knowledge and skills by employees. Environmental regulations were also noted as a challenge affecting the Organization's wellbeing. The liquidity crisis was also the challenge being faced by SCPP following non-funding by the treasury.
- The invitation of donor funding and internal generation of revenues is noted as the funding policy most suitable for non-governmental organizations. The partnership between NGOs and government is the best practice in funding the non-governmental organizations.

## **5.3 Conclusion**

The research study was conducted successfully and the problems arise in implementation of funding policy at Simukai Child Protection Programme were identified. The researcher gathered enough evidence to answer the research questions of this study.

## **5.4 Recommendations**

- The Organization should introduce training programs for employees to enhance knowledge and skills.

- It should also have to focus on employee retention so as to increase experience of employees.
- The Organization should also have to implement partnerships with the government so as to gain subsidies as a source of funding.
- The Organization should adopt the accrual basis of accounting and strengthen the internal controls that are in place so as to safeguard the financial resources.

#### **5.4 Summary**

The chapter contains summaries of previous chapters. The research findings were also mentioned in this chapter. The researcher concluded with suggestions and recommendations which may have a great influence to the Organization to ensure effective practices of accounting policies

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## **APPENDIX I**

### **Cover Letter**

Midlands State University

P Bag 9055

Gweru

19 November 2016

The Director

Simukai Child Protection Programme

Harare

Dear Madam

#### **RE: Application to conduct a research at your organization**

I am a final year student at Midlands State University studying Bachelor of Commerce Accounting Honours Degree. The final year involves undertaking an industry oriented research. My topic is *“Investigation of funding gap on performance of a non-profit making organisation. A case of Simukai Child Protection Programme”*

To make the research a success, I kindly request you to assist by responding to questions in this questionnaire. Be guaranteed that all information will be treated with confidentiality as the research is strictly for academic purposes only.

Your assistance will be greatly appreciated.

Yours Faithfully

Peter Paul Chremba (R145816P)

## APPENDIX II

### Research Project Questionnaires

#### Instructions to respondents

1. Do not write your name on the questionnaire
2. Tick in the relevant box for your response
3. Where applicable give your opinion in blank space below

#### Section A

##### 1. Gender

Male  Female

##### 2. Number of years in employment

Up to year  1 – 5 years  6 – 10 years  11 + more years

##### 3. Qualifications

O/A Level  Certificate/ diploma  Degree

##### 4. What is your position in the firm?

Position held	Respondents
Managers	
Accountants	
Accounts personnel	
Admin staff	
Procurement personnel	

#### Section B

**5. The funding management policies were formulated by the management.**

Strongly Agree	Agree	Uncertain	Disagree	Strongly Disagree

**6. The funding policy at Simukai Child Protection Programme is documented.**

Strongly Agree	Agree	Uncertain	Disagree	Strongly Disagree

**7. The funding policy is effectively communicated to the following people.**

- Director
- Programs Manager
- Project Managers
- Project Officers
- Administration Staff
- Finance and Accounts Staff

Strongly Agree	Agree	Uncertain	Disagree	Strongly Disagree

**8. The following personnel capacity is available at Simukai Child Protection Programme to implement the guidelines.**

	Strongly agree	Agree	Uncertain	Disagree	Strongly disagree
i. Employees with relevant experience					
ii. Adequate staff to carry out duties					
iii. Qualified personnel					

**10. The following controls are in place over the policy implementation at Simukai Child Protection Programme.**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>
i. Budgetary controls					
ii. Planning controls					
iii. Cost controls					
iv. Quality controls					

**Any other**.....  
 .....

**11. The following are challenges encountered in policy implementation at Simukai Child Protection Programme.**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>
i. The mismanagement of funds					
ii. Environmental regulations being involved.					
iii. Liquidity crisis					
iv. Operating inefficiency					

**Any other** .....

**11. The following are best practices in funding the non-governmental organizations.**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Uncertain</b>	<b>Disagree</b>	<b>Strongly disagree</b>
i. The partnership between NGOs and government					
i. Joint Ventures as a funding strategy with other NGOs					

**12. Other comments** .....

.....

.....

.....

## **APPENDIX III**

### **Interview Questions for Management**

1. What is the funding policy for Simukai Child Protection Programme?
2. What funding policy implementation guidelines are in place at Simukai Child Protection Programme?
3. What personnel capacity is available at Simukai Child Protection Programme to implement the guidelines?
4. What controls are in place over the policy implementation at Simukai Child Protection Programme?
5. What challenges are encountered in policy implementation at Simukai Child Protection Programme?
6. What would be the best practice in funding for the Simukai Child Protection Programme?