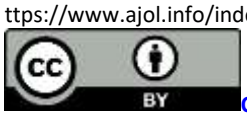
African Journal of Social Issues 9 (1): 2026
Available online at https://ajosdemar.com;
ttps://www.ajol.info/index.php/ajosi
Copy Right: © Author(s)
DOI: https://dx.doi.org/10.4314/ajosi.v9i1.39



CC BY
p-ISSN 2672 – 5142; e-ISSN 2734 – 3324
Original Research

EFFECT OF BUDGET MANAGEMENT ON FINANCIAL PERFORMANCE OF NON-PROFIT ORGANISATIONS IN GOMA (DRC): A CASE STUDY OF UNIVERSITÉ LIBRE DES PAYS DES GRANDS LACS (ULPGL) (2020-2022)

[1]MUHINDO Mwitirwavuke *and* **[2]MUKUNZI Desire**
[1&2]Department of Accounting and Finance, School of Economics and Business Studies, Kigali Independent University ULK, Rwanda

Email: [1]aggeemmi@gmail.com *and* [2]mukunzidesire@ulk.ac.rw

Abstract
This study investigated the effect of budget management on organizational performance in non-profit organization using ULPGL located in DRC as case study. The study sought to analyze the effectiveness of budget management process within ULPGL, assess the organizational performance of ULPGL, and determine the relationship between budget management and organizational performance of ULPGL The study revealed that ULPGL used budget management to a great extent and established that there is perceptibility of budget management in ULPGL. It equally showed that the whole budget management system of ULPGL is effective, and there is significant involvement of employees in budget management in ULPGL. The study established that the performance was affected by budget management to a great extent in ULPGL and flexibility of budget management policies strengthened organizational performance of ULPGL. It is recommended that non-profit organization supporting the community, the country and the global community in general should embrace budget management for its unlimited benefits.

Keywords: Budget; Budget management; Performance; Non-profit institutions.

Introduction
A Budget management is a quantified expectation for what a business wants to achieve. The Budget management is a detailed representation of the future results, financial position, and cash flows that management wants the business to achieve during a certain period of time. (Bryan, 2017)

The Budget management may only be updated once a year, depending on how frequently senior management wants to revise information. The Budget management is compared to actual results to determine variances from expected organizational performance. Management takes remedial steps to bring actual results back into line with the Budget management. The Budget management to actual comparison can trigger changes in organizational performance-based compensation paid to employees.

According to Drury. C (2011), 'Budget management process creates an opportunity for subordinates to become involved in planning and organizational performance measurement, process that is traditionally perceived to the role of top management. Usually, the senior and experienced staffs of the organization are involved in developing the Budget management'. They should be in a position to take responsibility for all the financial aspect of a project. In monitoring the Budget management during the period, managers compare Budget managements with actual results to identify favorable and unfavorable variances in order to take corrective actions. This helps managers to gain insight why the actual results differ from the planned organizational performance and assist them in their planning and control decisions in the implementation of projects to deliver outputs and successful achievement of objectives.

Financial Organizational performance is a measure of how much a company's ability to create profit, profit or revenue. How to measure the company's financial organizational performance in creating profits, especially companies in the financial industry such as Banking. This can be viewed from the financial statements. The financial statements consist of; (a) Balance Sheet, (b) Income, (c) Cash flow, (d) Changes in capital. (Oxford, 2018).

Healthy-not a company's finances can be analyzed from the four things above. Can be said healthy financial, if profit surplus company. This is indicated by the ratio of operational costs to operating income. Operating income is greater than the operational cost equals surplus. If the opposite happens it is deficit, loss, bankruptcy, inefficiency. Operational costs are greater than operating income.

There are several ratios to measure the company's financial organizational performance, among others; liquidity ratio, profitability ratio, solvency ratio, efficiency ratio, leverage ratio. For example from profitability ratio there is ROI (Return on Investment), ROE (Return on Equity), ROA (Return on Assets), and EBIT (Earnings before Interest and Tax) profit. Liquidity Ratio consists of; fast ratio, current ratio, cash ratio, net working capital ratio to total assets, DER (Debt to Equity Ratio). To know in detail these ratios can be learned in the subject matter of financial management in the faculty of economics.

Nonprofit organizations are what we called non-governmental or nonprofit organizations which differ from the governmental organizations (the first sector) and for-profit organizations (the second sector). The NPOs provide public goods and services, emphasize personal devotion, members add chance values. Nonprofit organizations deemed to meet the public needs rather than to the accumulation of private wealth. This is the reason why the NPOs can be the body of public administration. The nonprofit organization, also known as the third sector, this concept appears in the context of the market economy that the government and the corporate sector have a strict division of labor. (Berndt, 2016)

Nonprofit organization is referred to the social organizations (including community groups and private non-enterprise units) for the purpose of not-for-profit, volunteer in the public interest or for mutual benefit social activities and without affiliated with the government and its departments or agencies. In developed countries, the flourish of nonprofit organizations demonstrated a trend: the government and nonprofit organizations to govern the society together. In China, the non-profit organizations and the enterprises & public institutions, have gradually become indispensable social forces, play an irreplaceable role in society.

The purpose of nonprofit organizations is serving the public, not-for-profit. Since the 1970s, on a global scale, various types of non-profit organizations became flourishing, including charitable foundations, organizations, societies, associations, research agents etc. Their fields covering social welfare, education and training, health care, community service, ecological environment, science and technology, culture and the arts, international cooperation, religious and so on. They launched non-governmental forces, mobilized many huge material and human resources of the community, also play a unique role in promoting social and economic development, building a harmonious society, and promote the development of regional public management. (Virgil, 2014)

Non-government organizations in Congo have overall goals or vision that they are established to achieve. An organization must ensure all its departments work towards achieving a common goal. The organizational performance of the different parts will be interrelated. Each segment manager must know his role and how to interact with the other organization. To achieve the goals, Organizations develop strategies which could be short term or long term.
Therefore, the current study intends to establish the correlation between *Budget management* and the performance of non-profit institutions, specifically with these research questions:

1. Is Budget management process effective within ULPGL?

2. How is the organizational performance of ULPGL within the study period?
3. What is the relationship between Budget management and organizational performance of ULPGL?

Literature Review

This is a linkage of some typical key words of this study. Key concepts are the basics that researcher look at within Budget management and performance of nonprofit organizations in DRC. This chapter describes different literature related to this topic including review of related literature and theoretical review.

Theoretical Review

This section describes theoretical framework related to Budget management as tool for business organizational performance.

Budget Management

According to Certified Institute of Management Accountants (CIMA) a Budget management is a “quantitative expression of a plan for defined period of time. It may include planned sales volumes and revenues, resources quantities, costs and expenses, assets, liabilities and cash flow”. Therefore, to call a plan – Budget management, it must comprise the quantities of economic resources to be allocated and used, it must be made for certain period of time, it has to be expressed in monetary terms, the managers needs to act in a way that shows intention to realize the plan. Budget management is a process of expressing quantified resource requirements (amount of capital, amount of material, number of people) into time-phased goals and milestones.

Purpose of Budget Management

Budget management helps to aid the planning of actual operations by forcing managers to consider how the conditions might change and what steps should be taken now and by encouraging managers to consider problems before they arise. It also helps co-ordinate the activities of the organization by compelling managers to examine relationships between their own operation and those of other departments. Other essentials of Budget management include:

- To control resources
- To communicate plans to various responsibility center managers.
- To motivate managers to strive to achieve Budget management goals.
- To evaluate the organizational performance of managers
- To provide visibility into the company's organizational performance
- For accountability

In summary, the purpose of Budget management tools:

1. Tools provide a forecast of revenues and expenditures, that is, construct a model of how a business might perform financially if certain strategies, events and plans are carried out.
2. Tools enable the actual financial operation of the business to be measured against the forecast.
3. Lastly, tools establish the cost constraint for a project, program, or operation.

Budget Management Types

- Sales Budget management – an estimate of future sales, often broken down into both units and currency. It is used to create company sales goals.
- Production Budget management - an estimate of the number of units that must be manufactured to meet the sales goals. The production Budget management also estimates the various costs involved with manufacturing those units, including labor and material.
- Capital Budget management – used to determine whether an organızatıon’s long-term investments such as new machinery, replacement machinery, new plants, new products, and research development projects are worth pursuing.
- Cash flow/cash Budget management – a prediction of future cash receipts and expenditures for a particular time period. It usually covers a period in the short – term future. The cash flow Budget management helps the business determine when income will be sufficient to cover expenses and when the company wil need to seek outside financing.
- Marketing Budget management – an estimate of the funds needed for promotion, advertising, and public relations in order to market the product or service.
- Project Budget management – a prediction of the costs associated with a particular company project. These costs include labour, materials, and other related expenses. The project Budget management is often broken down into specific tasks, with task Budget managements assigned to each. A cost estimate is used to establish a project Budget management.

- Revenue Budget management – consists of revenue receipts of government and the expenditure met from these revenues. Tax revenues are made up of taxes and other duties that the government levies.
- Expenditure Budget management – includes spending data items.

Components of a Budget Management

A Budget management should include your revenues, your costs, and -- most importantly – your profits or cash flow so that you can figure out whether you have any money left over for capital improvements or capital expenses. A Budget management should be tabulated at least yearly. Most yearly Budget managements are also divided up into 12 months, with blank columns next to your estimates to fill in with your actual results as the year progresses. You may want to consult an accountant in preparing a Budget management, but it also may be something you can do yourself with small business financial software and/or some of the free Budget management worksheets and templates available online (see Recommended Resources below.)

Here is how the SBA defines the basic Budget management components:

Sales and other revenues - These figures are a Budget management's "cornerstone." Try to make these estimates as accurate as possible, but err on the side of being conservative if you have to. "Everyone would like to see sales double each year but the odds of that happening are very unlikely," Butcher says. The best basis for your projected sales revenues are last year's actual sales figures. If you're just starting out, hopefully you have done your research by asking other business people in the same field as you, using knowledge of the field you had at a previous job, and/or doing market research.

Total costs and expenses - Now that you have your sales estimates done, you can come up with figures for how much it will cost your business to earn those revenues. These can be tricky because sometimes they will vary because of inflation, price increases, and other factors. Costs can be divided into categories: fixed, variable, and semi-variable.

- Fixed costs are those expenses that remain the same, whether or not your sales rise or fall. Some examples include rent, leased furniture, and insurance.
- Variable costs correlate with sales volumes. These include the cost of raw materials you need to make products, inventory, and freight.
- Semi-variable costs are fixed costs that can be variable when influenced by volume of business.

These can include salaries, telecommunications, and advertising.

Profits - Let's face it - you're in business to make a profit on your investment and work. You estimate this figure by subtracting your costs from your revenues. The SBA advises to check with trade associations, accountants, or bankers to make sure that you're getting an appropriate profit from your business. Once you have profit estimates, you can also start to plan for whether you can purchase new equipment, move to a bigger location, add staff, or give your employees bonuses or raises. You can also troubleshoot your projected costs and see where you can cut if your profit projections aren't up to snuff.

The Budget management should operate according to basic mathematical equations -- either "sales = total cost + profit" or "sales - total cost = profit."

Essentials of Effective Budget management

Support of Top Management: If the Budget management structure is to be made successful, the consideration by every member of the management not only is fully supported but also the impulsion and direction should also come from the top management. No control system can be effective unless the organization is convinced that the management considers the system to be important.

Teamwork: This is an essential requirement, if the Budget managements are ready from "the bottom up" in a grass root manner. The top management must understand and give enthusiastic support to the system. In fact, it requires education and participation at all levels. The benefits of Budget management need to be sold to all.

Realistic Objectives: The Budget management figures should be realistic and represent logically attainable goals. The responsible executives should agree that the Budget management goals are reasonable and attainable.

Excellent Reporting System: Reports comparing Budget management and actual results should be promptly prepared and special attention focused on significant exceptions i.e. figures that are significantly different from expected. An effective Budget management system also requires the presence of a proper feed-back system.

Structure of Budget management team: This team receives the forecasts and targets of each department as well as periodic reports and confirms the final acceptable targets in form of Master Budget management. The team also approves the departmental Budget managements.

Well defined Business Policies: All Budget managements reveal that the business policies formulated by the higher-level management. In other words, Budget managements should always be after taking into account the policies set for particular department or function. But for this purpose, policies should be precise and clearly defined as well as free from any ambiguity.

Integration with Standard Costing System: Where standard costing system is also used, it should be completely integrated with the Budget management program, in respect of both Budget management preparation and variance analysis.

Inspirational Approach: All the employees or staff other than executives should be strongly and properly inspired towards Budget management system. Human beings by nature do not like any pressure and they dislike or even rebel against anything forced upon them.

Advantages of Budget Managements and Budget Management Control Systems

i) Agreed targets

Budget managements establish targets for each aspect of the company's operations. These targets are set in conjunction with each manager with each manager in this way managers are committed to achieving their Budget managements. The commitment also acts as a motivator

ii) Problems are identified

Budget managements systematically examine all aspect of a business and identify factors which may prevent it from achieving its objectives. Identifying problems in advance allows the firm to take the necessary corrective action to alleviate difficulty

iii) Scope for improvement is identified

Budget managements will identify all the areas that can be improved thereby increasing efficiency and profitability

iv) Improved coordination

All the managers' plans are combined and evaluated so that a total Budget management for the company can be prepared. During the process the company will ensure that each individual plan fits in the company's overall objectives

v) Control

Achievement of the Budget management will be aided by the use of Budget management control system which constantly monitors the organizational performance against the Budget management. All variances will be monitored and positive action taken in order to correct those areas of the business that are failing to perform.

vi) Raising finance

Any provider of finance will want to satisfy itself that the company is being managed correctly and that funds advanced will be repaid and interest commitments honored. The fact that a company has established a Budget management system will demonstrate that it is being managed correctly ad the Budget management will show that the company will be able to meet its commitments.

Mechanics of Budget Management

Stages in the Budget management process

i) Communication of the details of a Budget management policy and guidelines to those people responsible for the preparation of Budget managements

It is essential that all managers be made aware of the policy of top management for implementing the long-term plan in the current year's Budget management so that common guidelines can be established. The process also indicates to managers responsible for preparing the Budget managements how they should respond to expected environmental changes

ii) Determining the factors that restricts output

In every organization there is a factor that restricts organizational performance for a given period. In many organizations the factor is sales demand, but it is also possible for production capacity to restrict organizational performance if sales demand is in excess of production capacity. It is this factor that determines the point at which that annual Budget management process should begin.

iii) Preparation of the sales Budget management

When sales is the factor restricting organizational performance the preparation of the sales Budget management becomes the starting point of the Budget management process. It is therefore the most important Budget management since other Budget managements are based on it and most difficult to prepare because it is based on the action of customers, the state of the economy and competitors

iv) Initial preparation of various Budget managements

Managers responsible for meeting the Budget management organizational performance should prepare the Budget managements for those areas from which they are responsible. A bottom- up process is usually preferable

v) Negotiation of Budget managements with superiors

To implement a participative approach to Budget management, the Budget management should be originated at the lower levels of management. The managers at this level should submit their Budget managements to their superiors for approval who in turn submit the Budget managements to their superiors for approval and so on

Difference Between Nonprofits and For-profits

A nonprofit organization is distinguishable from a for- profit business in many respects. One distinguishing factor between them is the motivation for undertaking an activity that generates revenue. The fact that a nonprofit charges for the services it performs is not evidence of profit motive. A hospital may pay all of its costs with patient charges. Whether such a hospital is a nonprofit depends on why it was created and how it operates. Is its purpose to promote the general public's health or solely to earn a profit? In other words, does it exist to support an ideal or particular individuals?

A nonprofit decides to adopt a project because of its value to society or its members rather than its potential to generate monetary profits, although one worthy project may be chosen over another based on revenue expectations. Accordingly, the challenges in achieving financial success may be considerably more daunting for nonprofits than for -profits.

Non-profit Organization

Nonprofit organizations may be generally defined as tax-exempt organizations created for the purpose of serving the public interest. The public interest may be reflected in nonprofit organization categories such as charitable, educational, scientific, literary, or religious. Business organizations work closely with nonprofit organizations (frequently referred to simply as "nonprofits"), as they strive to fulfill their corporate social responsibilities with careful attention to their philanthropy and community relations. Business and society relationships are greatly enhanced when businesses think of nonprofits as legitimate and important stakeholders. Nonprofit organizations are part of what is called the nonprofit sector, and there are many different types of nonprofits with varying characteristics. There are a number of different social causes represented by nonprofit organizations, and the three vital stages of nonprofits include (1) starting, (2) governing, and (3) managing.

Nonprofit Sector

Nonprofit organizations, taken collectively, are referred to as part of the nonprofit sector. This is a general name given to the institutions and organizations in society that are not businesses or governments. The nonprofit sector is sometimes referred to by other names, such as the not-for-profit sector, the independent sector, the third sector, the philanthropic sector, or the voluntary sector. Nonprofits are typically referred to as nongovernmental organizations outside the United States. It has been estimated that the nonprofit sector in the United States represents about 6% of all organizations and that roughly 1 in every 15 U.S. citizens is employed in a

nonprofit organization. Nonprofits spend billions of dollars each year. In short, nonprofit organizations are pervasive and touch practically everybody. Collectively, the nonprofit sector composed of these nonprofit organizations represents a significant segment of society that affects the total citizenry. All estimates seem to indicate that the nonprofit sector is growing in size.

Characteristics

As their name implies, the primary characteristic of nonprofit organizations is that they cannot pay profits to owners. Nonprofit organizations have no owners in the traditional business sense. As compared with business organizations that can generate profits and distribute these profits to investors, owners, or shareholders, nonprofit organizations cannot distribute any income that represents revenues in excess of costs. Nonprofits have stakeholders, not stockholders. These stakeholders include the clientele who benefit from their services or programs and the community, in general, that receive indirect benefits from their presence. This does not mean that nonprofits cannot make any profit (revenues in excess of costs). It simply means that whatever profit is made must be retained and reinvested into the organization's Budget management and programs.

Most nonprofit organizations are created for the purpose of providing some public benefit or service. Having a public service purpose or mission is a key identifying characteristic of nonprofit organizations as that is how they are generally thought of in society. They are created by interested parties for the purpose of serving society, generally, or for particular issues, topics, or clientele groups, specifically.

Nonprofit organizations are private, in the sense that they are not a part of government. They are typically incorporated as legal entities. They are self-governed by their boards of directors, who are usually made up of volunteers committed to the nonprofit's mission. In terms of daily operations, depending on their size and Budget management, nonprofits can be composed of all nonpaid volunteers or can have paid staff, including paid executives and managers. Frequently, most nonprofits have at least a small core of employees who are paid, but they accomplish most of their work with volunteers.

Many nonprofit organizations receive their funds from private contributions from individuals, companies, foundations. However, many other nonprofits generate revenue by charging fees for their services, earning interest on investments, or producing and selling goods and services. In short, there are many different types of nonprofits, and they are funded in a multiplicity of ways.

When people think about nonprofit organizations, they often think that they are all tax-exempt. Many nonprofits do organize in such a way that they can receive tax-exempt status from the Internal Revenue Service (IRS) and state tax agencies, but not all of them are tax-exempt. Those most frequently known for receiving tax-exempt status are known as 501(c) (3) organizations. Many nonprofits organize themselves in this way because they depend on private funding and contributions, and they want to organize themselves in such a way so that donors may receive tax deductions for their contributions.

Thomas Wolf has asserted that there are five distinguishing characteristics of nonprofit organizations: (1) they must have a public service mission, (2) they must be organized as a not-

for-profit or charitable corporation, (3) their governance structure must preclude selfinterest and private financial gain, (4) they must be exempt from paying federal taxes, and (5) they must possess special legal status that permits gifts made to them to be tax deductible. These characteristics describe most nonprofit organizations, but there may be some exceptions to these characteristics.

Diverse Types of Nonprofit Organizations

There are a number of different types of nonprofit organizations. Section 501(c) of the tax code details the types of organizations that are permitted to have tax-exempt status. The tax code distinguishes more than 25 different classifications of nonprofit organizations. BoardSource, a nonprofit association (formerly known as the National Center for Nonprofit Boards), summarizes that there are four major categories of nonprofit organizations: (1) charities, (2) foundations, (3) social welfare organizations, and (4) professional and trade associations.

Charities

Most of the nonprofit organizations in the United States are classified as public charities. Examples include organizations that provide free care and services to the needy, hospitals, museums, and public television and radio. At a local community level, there are many charities that provide such services. Homeless shelters and food banks are local examples. At the state and national levels, there are charities that operate more broadly. Most of these charitable organizations have 501(c)(3) or some other type of tax-exempt status. A distinguishing feature of a public charity is that it is able to demonstrate broad public support as compared with funding from one source.

Foundations

Foundations are also 501(c)(3) tax-exempt nonprofit organizations. A foundation is a charitable institution, often constituting a permanent fund or endowment that is founded or created by individuals, families, businesses, or communities as a vehicle through which they support causes and programs that benefit society. Foundations are generally thought to be more complex than simple charities. They are also regulated more closely by government and have more strict reporting requirements than other nonprofits.

There are different types of foundations. The most common types of foundations include those that are private, operating, or community based. A *private foundation* typically has a single source of funding from an individual, family, or business, and it uses income from its investments to give grants to nonprofit organizations. Well-known examples of private foundations include the Bill & Melinda Gates Foundation, the Kellogg Foundation, and the Ford Foundation. Some companies set up their own foundations as vehicles through which they make contributions. The American Express Foundation, the General Mills Foundation, and the Coca-Cola Foundation are examples. Many companies choose to create in-house giving programs rather than operating through a foundation.

An *operating foundation* is one that uses the majority of its resources to carry out its own programs rather than making grants to others. Many local hospitals, colleges, and universities are examples of operating foundations. *Community foundations* collect resources

representing particular cities, regions, or geographical locales. They usually focus on quality-of-life issues in particular areas.

Social Welfare Organizations

Social welfare organizations represent another category of nonprofit organizations recognized by the IRS. Social welfare organizations may not be organized for profit and must be operated exclusively to promote social welfare. Examples of social welfare organizations include the National Rifle Association, the National Association for the Advancement of Colored People, and the National Organization of Women. Many social welfare organizations are tax-exempt through IRS section 501(c)(4). Some social welfare organizations participate more in legislative advocacy, lobbying, or political campaign activities and are not afforded tax-exempt status.

Professional and Trade Associations

Professional and trade associations are nonprofit organizations representing the business or professional interests of specific groups. Examples include chambers of commerce, business leagues, and organizations that promote the professional interests of an industry (e.g., electronics) or a profession (e.g., licensed engineers). These organizations generally qualify for tax exemption under Section 501(c)(6) of the tax code. Contributions to these organizations are not tax deductible, but membership dues may be deductible by the members as a business expense.

Performance Analysis

Accountability is seen as the number one priority for NPOs, both to the people or cause it may support and to donors/funders who commit financial resources to the NPO. However, performance analysis is an area in which NPOs are particularly weak (Evans, 2010: 26, 27). Performance measurement can be multi-faceted, with two of the common techniques for NPOs being ratio analysis and variance analysis.

Why Measure Performance?

Performance measurement is intended to produce objective, relevant information on program or organizational performance that can be used to strengthen management and inform decision making, achieve results and improve overall performance, and increase accountability. Osborne and Gaebler point out in the book *Reinventing Government,* "What gets measured gets done" (1992). In other words, performance measurement tends to have an impact on—indeed, should be designed to have an impact on—behavior and decisions. Performance measurement tends to focus attention on what is being measured and on performance itself, and to motivate people and organizations to work to improve performance, at least on those dimensions that are being monitored.

Harry Hatry, a longtime proponent of performance measurement at the Urban Institute, has for some time used a sports analogy to point out the need for performance measurement: "Unless you are keeping score, it is difficult to know whether you are winning or losing" (1978). Performance measures help managers and others assess the status of their agencies'

performance and gauge their progress in delivering effective programs. Or, as Osborne and Gaebler state, “If you don’t measure results, you can’t tell success from failure”. Furthermore, “if you can’t see success, you can’t reward it”, and “if you can’t recognize failure, you can’t correct it”. Thus, performance measures are essential for letting managers know “how things stand” along the way so that they can act accordingly to maintain or improve performance.

Monitoring and Reporting

Probably the most traditional use of performance measures in government and nonprofit organizations is for monitoring and reporting on program activities and agency operations. Such systems often focus on resources consumed, transactions completed, and products or services provided, but they may also include measures of efficiency, productivity, service quality, or even results achieved. In some cases, such measures are used to report on “service efforts and accomplishments” in conjunction with accounting processes (Harris, 1995; Halachmi and Bouckaert, 1996) When these measures are reported to top management, elected officials, legislatures, or governing boards, they are providing for accountability of agency operations to these stakeholders. Although decisions and actions may well be prompted by these data, such reporting systems are relatively passive in nature because they are usually not embedded in formalized decision making or management processes.

Strategic Planning

At the other end of the spectrum, a more proactive use of performance measures is in conjunction with strategic planning efforts. Emphasizing an organization’s “fit” with its external environment, strategic planning approaches are designed to identify the most fundamental issues facing an organization in the long run and to develop strategies to resolve those issues effectively (Bryson, 1995). A critical part of this process often entails a so-called SWOT analysis to assess organizational strengths and weaknesses as they relate to external opportunities and threats, and existing performance measurement systems are often important sources of information about these strengths and weaknesses. The resulting strategic plans usually define strategic goals and objectives, and it is essential, then, to define and monitor performance measures in order to track progress in implementing strategic initiatives and accomplishing strategic goals and objectives. In some cases, desirable measures are actually defined first and then used to specify objectives and target levels to be achieved on these indicators of success. For the most part, it is performance measurement in conjunction with this kind of strategic management that is called for by the Government Performance and Results Act and similar state legislation.

Budgeting and Financial Management

The principle of allocating resources according to the results that are achieved by public or nonprofit programs, rather than basing allocations primarily on the analysis of inputs, has been at the core of efforts to reform budgeting processes over many decades. It is also the basis of the move toward results-based budgeting or performance-based budgeting, which is sweeping through the United States currently. Such budgeting systems require performance measures of outputs and outcomes, efficiency, and cost-effectiveness, in order to assess the relationships

between resources and results and to compare alternative spending proposals in terms of the results they would produce.

Although a good deal of caution is warranted concerning the feasibility of implementing and actually using such systems, due to both political and methodological factors (Joyce, 1997), attempts to inject performance measures into budgeting processes, or at least make them available to decision makers, are likely to continue at a deliberate pace. But performance measures may be used at several different stages of the budget process, and although elected officials may have difficulty in committing wholeheartedly to performance-based budgeting principles, agencies may still find the performance data to be useful in managing their programs (Joyce and Tompkins, 2002).

Methodology

Introduction

This chapter focuses on the research design and methods that researchers used to collect and analyse data. It greatly concerns the population of the study; sampling design; sample size; Data Collection Techniques and Tools; ethical issues and data analysis as well as reliability and validity measures.

Research Design

The main purpose of our study is to gain deeper knowledge about the research problem but also Budget management and organizational performance of non-profit organization in Congo**,** a case of ULPGL. In this study, the researcher used descriptive and correlation coefficient research design to investigate the relationship between Budget management and financial organizational performance**.** Quantitative data were collected. Quantitative data were obtained by using questionnaire. This research is qualified quantitative because data were gathered by using questionnaires. These were analyzed and interpreted based on statistics like mean and standard deviation while data from financial statements were analyzed using ratio analysis.

Population of the Study

Mugenda and Mugenda (2003) defined the population as the number which the researcher wishes to generalize the results on. The research population represents the elements that were studied in the research.

According to Cooper and Shindrer, (2006), population is a group of individuals or a body of people or any collection of items under consideration from which samples are taken for measurement. Moreover, any research population must be accurately specified in order to collect the required data for the research problem. The study population is composed of 20 employees of ULPGL working in its finance and administration departments. Financial statements were also analyzed

Research Instruments

For better conducting this study, researcher used several instruments in order to achieve objectives, primary data and secondary data

Primary Data

According to Dun ford (2004), primary data are those data collected by the survey or from the field for the purpose of the study. It is also referred to the firsthand information of observations or research that is written by individual who actually conducted the research and made the observation. Primary data for the study was collected from self-administered questionnaires. For primary data generation, in this research, respondents were drawn from 20 employees.

Questionnaire

Larry (2011) defined a questionnaire as a set of questions which are asked to get information from a respondent (Larry, 2011). It is also currently used to mean a set of questions, which are self-administrated. Questionnaire had three parts: part A was used to capture the demographic profile of respondents, where part B were about perception of respondents on independent variable under the research and part C were about perception of respondents on dependent variable under the research. The questionnaire used four-point scale. The four scales required respondents to indicate the selected option for a given statement from strongly disagree to strongly agree and the interval between each point on the scale was assumed to be equal. The scaling was composed of the following 1.Strongly disagree (SD), 2.Disagree (D), 3. Neutral (N) 4.Agree (A), 5.Strongly Agree (SA). The researcher used the following interpretation scale:

Table 1: Interpretation of Scale

Weight Scale	**Interpretation of the scale**	Legend scale
1	Strongly Disagree (SD)	1.00-1.79
2	Disagree (D)	1.80-2.59
3	Neutral	2.60-3.39
4	Agree (A)	3.40-4.19
5	Strongly Agree (SA)	4.20-5.00

Source: Saunders, (2008)

Saunder (2008) interpreted the scale, where the lowest scale was one and the highest scale was four. The respondents were asked to circle their best choice. The questionnaire is intended to test the Budget management that could influence organizational performance of ULPGL

Secondary Data

The secondary data was sourced from the audited annual reports and analyzed through document analysis (Larry, 2011). In the secondary data written materials were consulted. Various documents of relevant information to our study were consulted such as textbooks, journals, officials report, and various information documents from the library. Other secondary source was ULPGL's reports concerning this topic in question were consulted to get clear picture of the financial organizational performance.

ULPGL semester, semi-annual and annual reports were analyzed, financial reports were analyzed as well as different publications by ULPGL. That could help the researcher seize the concern.

Documentation

According to documentary is the data collection technique based in reading books and other documents like reports and brochures so as to get background and figure out information to studies on smaller topic (Kenneth, 2014)**.** In this study the documents targeted are government reports, laws and international reports, ULPGL annual report to assess the financial statement of this company and previous researches about the topic under investigation.

Data Gathering Procedure

The researcher use self-structured questionnaires to collect the necessary data. All respondents were asked the same questions as prepared. The primary data were collected by the use of questionnaires where researcher printed them and distribute to the respondents and then respondents answered them willingly and independently. While distributing the questionnaires, researcher used purposive sampling technique and for respondent, it took 10 minutes to fill questionnaire excluding time for explanation

Statistical Treatment of Tata

Under this research, the data were analyzed by using SPSS version 16 (Statistical Package for Social Science). SPSS software is computer application software that provides statistical analysis of data. In the presentation of findings, analysis and interpretation, Descriptive statistics were used mainly to analyze and interpret the data. Descriptive statistics enable the researcher to summarize and organize the data in an effective and meaningful way. It provides tools for describing collections of statistics observing and reducing information to an understandable form. The data were analyzed using the frequency, descriptive statistics and spearman correlation tools in SPSS

Mean ($\bar{X}$)

It shows the center of distribution of a quantitative variable. The mean refers to“ averaging ”, adding up the data point and dividing by how many there are”, (Saunders, 2008). At this stage, the researcher showed how the respondents commonly perceived the asked questions related to the topic. The Table below shows clearly in terms of figures and its interpretations.

Table 3: Evaluation of Mean

Mean	Evaluation
1< mean < 2.49 2.5< mean < 3.4	Weak Moderate
3.49< mean < 4	High

Source: (Aggresti & Franklin, 2009)

Standard Deviation (σ)

The standard deviation helps to measure how far or near from the mean. A measure of the center is not enough to describe a distribution well. It tells the researcher about the spread of the data. In summary σ is typical distance from the mean, larger value of σ represent greater spread, and $\sigma = 0$ means that all observations take the same values.

Table 4: Evaluation of Standard Deviation

Standard deviation	Level of Spreading
σ <0.5	Homogeneity
σ>0.5	Heterogeneity

Source: (Aggresti & Franklin, 2009)

Correlation

The tool of correlation analysis has been developed to study and measure the statistical relationship that exists between two or more variables. When three or more variables are considered, the study deals with multiple correlations. Correlations analysis, the purpose were to measure the strength and closeness of the relationship between each independent variable to dependent variable.

Results

Systematic Presentation of Data

The population size was 20 employees of ULPGL, the sample size was 25 employees of ULPGL. After collection of data, participation rate was 100% (greater than 75%). After editing, coding and entering data into SPSS, the researcher generated a parent table to analyze and tabulation was made in order to present results of this research in a form that is easy for the reader to understand. The researcher has used the following statistical tools from SPSS to analyze data such as Frequencies, Percentages; spearman coefficients(r) were used to determine the perception of respondents about Budget management and organizational performance of non-profit organization.

Analysis and Interpretation of Data

The analysis started by the identification of respondents questioned followed by distribution from respondents on assessment of Budget management and organizational performance of ULPGL, examination of the appreciation of respondents on Budget management in ULPGL, and findings to the relationship between Budget management and organizational performance of ULPGL were analyzed.

Profile of Respondents

The following subsection presents the biographical data of respondents involved in this study. Data presented are, age, gender, education level, and experience in service of respondents

Age Structure of the Respondents

Table below shows age structures of the respondents

Table 1: Age Structure of the Respondents

	Frequency	**Percent**	**Valid Percent**	**Cumulative Percent**
Valid 30_45	7	35.0	35.0	35.0
46_above	13	65.0	65.0	100.0
Total	20	100.0	100.0	

Source: Primary data 2023

Table above shows that large number of respondents lied into second category of the age distribution 46-above years; the respondents under this category were (65%). Table also shows that 35 % of respondents were in the age bracket above. The study obtained details about age group of the respondents for purposes of understanding their age. It can therefore to conclude that the majority of respondents were experienced. The result falls in experienced age group; this proves that ULPGL employs mature personnel

Gender of the respondents

Table Shows Gender of the Respondents

Table 2: Gender of the respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Male	15	75.0	75.0	75.0
Female	5	15.0	15.0	100.0
Total	20	100.0	100.0	

Source: Primary Data, 2023

From table it shows that, 75 % were male while 15 % were females. This shows that respondents were more males than females. This was confirmed by the responses from the questionnaires filled where males were more than females. More significantly it shows that data obtained confirmed the employment of more men than women by ULPGL

Education Level

Table 3: Level. Of Education

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid University	20	100.0	100.0	100.0

Source: Primary data 2023

The following table illustrates that 100.0% of respondents acquired university degrees from different universities. This demonstrates that respondents have knowledge and ability to assimilate and understand Budget management in place. From this, the researcher agrees that the institution has qualified personnel to adequately understand implement Budget management strategies to ensure the smooth operations of institution activities, these findings indicate that the information gathered from these personnel is reliable and relevant since they are supposed to have good knowledge.

Data Analysis

Soundness of Budget management in ULPGL

To ascertain whether ULPGL has a sound Budget management in place that enabled it to purchase, sell and order online for long, respondents were asked to give their views on Budget management soundness practices within ULPGL.

In order to achieve this, respondents were asked to indicate their agreement on 5 (perceptibility of Budget management, transparency, and Budget management process effectiveness, basis of Budget management and involvement of employees in Budget management management) concern used in ULPGL. This section shows the views of respondents.

Budget Management Assessment in ULPGL

This shows how the Budget management is assessed in ULPGL.

Table 9 displays the views of respondents on the statements

Table 4: Perception of respondents on Budget management assessment in ULPGL

Statements	N	Comment on Mean	Comment on Std Deviation	Mean	Std. Deviation
Perceptibility of Budget management in ULPGL	20	Strong	Homogeneity	4.4444	.40397
Transparency of Budget management in ULPGL.	20	Strong	Homogeneity	4.4444	.47188
Effectiveness of Budget management process in ULPGL.	20	Strong	Homogeneity	4.5000	.47462
Beneficiary based Budget management in ULPGL.	20	Strong	Homogeneity	4.7593	.43155
Employees involvement in Budget management in ULPGL	20	Strong	Homogeneity	4.5000	.44079
Valid N	20				
Overall Mean				4.52962	

Source: Primary Data, 2023

In this table 9, the first item was to know whether Budget management is perceptible within ULPGL. It was scored the mean of 4.4444 (strong), which mean that respondents agreed that there is Budget management within ULPGL and the standard deviation of .40397 (homogeneous) which means that all respondents share the same understanding. In the second statement it was asked if there was transparency in Budget management, the respondents strongly agreed on that statement with the mean of 4.4444 and the standard deviation of.47188 (homogeneous) means that all respondents share the same understanding. The third statement was asked if the Budget management process was effective, it indicates a mean of 4.5000(strong), which shows strong level of agreement on the statement with the standard deviation of .47462 (homogeneous) meaning that all respondents share the same understanding.

The fourth item indicates a mean 4.7593 (strong), which shows strong level of agreement on the statement which says that Budget management, is beneficiary based in ULPGL. Majority of respondents have positive views on this statement the standard deviation of 0.43155 (homogeneous) means that many respondents share the same understanding.

The fifth item indicates a mean 4.5000 (strong), which shows strong level of agreement on the statement which says that there is employee's involvement in Budget management in ULPGL. Majority of respondents have positive views on this statement the standard deviation of .44079 (homogeneous) means that all respondents share the same understanding.

Generally, this table 9 revealed the perception of respondents on Budget management in ULPGL. In assessing these 5 statements were considered and the findings state that all 5 statements on Budget management assessment within ULPGL showed the overall mean of 4.52962(strong). This is to conclude that respondents agreed that there is a sound Budget management in ULPGL and this has a great influence in organizational performance of ULPGL.

Budget Management and Organizational Performance in ULPGL

This shows Budget management organizational performance in ULPGL. Table 10 displays the views of respondents on the statements.

Table10. Perception of Respondents on Organizational Performance in ULPGL

Statement	N	Comment on mean	Comment on Std Deviation	Mean	Std. Deviation
Financial Discipline increased Budget management in ULPGL	20	Strong	Homogeneity	4.5556	.40157
Adequate policies reinforced Budget management	20	Strong	Homogeneity	4.4815	.44047
Flexibility in Budget management supported Budget management effectiveness.	20	Strong	Homogeneity	4.3889	.42903
Competent personnel affect positively Budget management in ULPGL	20	Strong	Homogeneity	4.3889	.46357
Strong interpretation of beneficiary aspirations	20	Strong	Homogeneity	4.4259	.46974
Analysis of the Changing environment allow anticipation in Budget management	20	Strong	Homogeneity	4.4630	.43950
Transparency in Budget management of ULPGL	20	Strong	Homogeneity	4.3889	.42696
Valid N	20				
Overall Mean			4.44181		

Source: Primary Data, 2023

In this table 10, the first item was to know the influence of financial discipline in Budget management within ULPGL. It scored the mean of 4.5556(strong), which mean that respondents agreed that financial discipline impacted on Budget management within ULPGL and the standard deviation of .40157 (homogeneous) which means that all respondents share the same understanding. In the second statement it was asked if adequate policies reinforced Budget management in ULPGL the respondents strongly agreed on that statement with the mean of 4.4815 and the standard deviation of.44047 (homogeneous) means that all respondents share the same understanding. The third statement asked if flexibility in Budget management supported Budget management in ULPGL, it indicates a mean of 4.3889(strong), which shows strong level of agreement on the statement this , the standard deviation of .42903(homogeneous) means that all respondents share the same understanding.

The fourth item indicates a mean 4.3889(strong), which shows strong level of agreement on the statement which says that competent personnel impacted positively on Budget management in ULPGL. Majority of respondents have positive views on this statement the standard deviation of 46357 (homogeneous) means that all respondents share the same understanding.

The fifth item indicates a mean 4.4259(strong), which shows strong level of agreement on the statement which says that strong interpretation of beneficiary aspirations supported Budget management in ULPGL. Majority of respondents have positive views on this statement the standard deviation of .46974(homogeneous) means that all respondents share the same understanding

The sixth item indicates a mean 4.4630 (strong), which shows strong level of agreement on the statement which says that analysis of the changing environment, allowed anticipation in Budget management in ULPGL. Majority of respondents have positive views on this statement the standard deviation of .43950 (homogeneous) means that all respondents share the same understanding.

The seventh item indicates a mean 4.3889 (strong), which shows strong level of agreement on the statement which says that transparency helped in Budget management in ULPGL. Majority of respondents have positive views on this statement the standard deviation of .42696(homogeneous) means that all respondents share the same understanding.

Findings on the Relationship Between Budget Management and Financial Organizational Performance

Based on the conceptual framework, researcher analyzed the relationship between Budget management and organizational performance of ULPGL. This sub-section describes the correlation between Budget management and organizational performance of ULPGL.All responses related to the interview guide of the Budget management were summarized to generate a representative independent variable while all responses related to the organizational performance of ULPGL were totaled to give the dependent variable. Because, the study is based on ordinal data, Spearman correlation coefficient was used to generate correlation between Budget management and organizational performance of ULPGL.

Table 11: Findings on the Relationship Between Budget Management and Organizational Performance of ULPGL

			Budget management	Organizational performance of ULPGL
Spearman's rho	Budget management	Correlation Coefficient	1	.831**
		Sig. (2-tailed)	.	.000
		N	20	20
	Organizational performance of ULPGL	Correlation Coefficient	.831**	1
		Sig. (2-tailed)	.000	.
		N	20	20

**. Correlation is Significant at the 0.01 level (2-tailed).

Table indicates that Budget management has a high positive correlation to the organizational performance of ULPGL equal to .831**and the sig. is .000 which is less than 0.01. When sig. is less than significant level, there after researcher concludes that variables are correlated and the null hypothesis is rejected in favor of alternative, this leads to confirm that there is significant relationship between Budget management and organizational performance of ULPGL. It is therefore concluded by the researcher that there is a statistically significant correlation between Budget management and organizational performance of ULPGL

Conclusions, Summary and Recommendations

In this part the he researcher based on the previous chapter, this last one provided the summary, conclusions and recommendations on "Budget management and organizational performance of nonprofit organizations" with ULPGL as the case of study. It embodies the researcher's interpretation and conclusions from data collected, a summary of the results connected to the research problem and purpose of the research project and conclusion and recommendations were also suggested in this chapter.

Summary of Findings

This study investigated the evaluation of the effect on Budget management on organizational performance in non-profit organization. A case of ULPGL. located in DRC from 2020 to 2022.

The study revealed that ULPGL uses Budget management to a great extent. Further it established that there is perceptibility of Budget management in ULPGL, there is transparency of Budget management in ULPGL, the whole Budget management system of ULPGL is effective, Budget management in ULPGL is beneficiary based and that there is significant involvement of employees in Budget management in ULPGL

The study established that the performance also was affected by the Budget management to a great extent in ULPGL. The study further established that financial discipline affect the organizational performance of Budget management, flexibility of Budget management policies strengthen organizational performance of ULPGL, competent personnel also supported organizational performance, strong interpretation of beneficiary aspirations also affect employees organizational performance, analysis of the changing environment affect organizational performance of ULPGL and transparency boost up the Budget management organizational performance in ULPGL

Summary of Major Findings

Evidence from previous studies on whether Budget management contributes to ULPGL's organizational performance showed that there was mixed results based on the operating environment and the level of adoption. In ULPGL, there is a high level of adoption of Budget management management in the institution. Before the actual final data collection, a study was conducted where the content of the questionnaires were used and secondary data through the documentation.

The validity was enhanced through discussion of the questionnaires contents with randomly selected employees of ULPGL. The study sample had 20 questionnaires distributed and all of them were duly completed and returned for analysis. This presented the response rate of 100%which according to Saundres, Lewis and Thorn bill (2007), Sekaran (2003) and Mugenda and Mugenda (2003) is good response rate.

The findings of the study revealed that the combined contribution of Budget management on organizational performance of an organization is positively impacted. These findings were both supported by the percentages of the responses from the respondents which were presented in the form of the tables. Among the organizational performance indicators of an organization as reference to ULPGL, Budget management had the highest positive influence on increasing performance.

The first objective was to examine the soundness of Budget management in ULPGL and respondents confirmed its perceptibility, transparency, effectiveness, beneficiary based and a significant participation of employees in Budget management process where the first item was to know whether Budget management is perceptible within ULPGL. It was scored the mean of 4.4444 (strong), which mean that respondents agreed that there is Budget management within ULPGL and the standard deviation of .40397 (homogeneous) which means that all respondents share the same understanding. In the second statement it was asked if there was transparency in Budget management, the respondents strongly agreed on that statement with the mean of 4.4444 and the standard deviation of.47188 (homogeneous) means that all respondents share the same understanding. The third statement was asked if the Budget management process was effective, it indicates a mean of 4.5000(strong), which shows strong level of agreement on the statement with the standard deviation of .47462 (homogeneous) meaning that all respondents share the same understanding.

The fourth item indicates a mean 4.7593 (strong), which shows strong level of agreement on the statement which says that Budget management, is beneficiary based in

ULPGL. Majority of respondents have positive views on this statement the standard deviation of 0.43155 (homogeneous) means that many respondents share the same understanding.

The fifth item indicates a mean 4.5000 (strong), which shows strong level of agreement on the statement which says that there is employee's involvement in Budget management in ULPGL. Majority of respondents have positive views on this statement the standard deviation of .44079 (homogeneous) means that all respondents share the same understanding.

The second objective of the study was to identify the performance of Budget management in ULPGL and results showed that the first item was to know the influence of financial discipline in Budget management within ULPGL. It scored the mean of 4.5556(strong), which mean that respondents agreed that financial discipline impacted on Budget management within ULPGL and the standard deviation of .40157 (homogeneous) which means that all respondents share the same understanding. In the second statement it was asked if adequate policies reinforced Budget management in ULPGL the respondents strongly agreed on that statement with the mean of 4.4815 and the standard deviation of.44047 (homogeneous) means that all respondents share the same understanding. The third statement asked if flexibility in Budget management supported Budget management in ULPGL, it indicates a mean of 4.3889(strong), which shows strong level of agreement on the statement this , the standard deviation of .42903(homogeneous) means that all respondents share the same understanding.

The fourth item indicates a mean 4.3889(strong), which shows strong level of agreement on the statement which says that competent personnel impacted positively on Budget management in ULPGL. Majority of respondents have positive views on this statement the standard deviation of 46357 (homogeneous) means that all respondents share the same understanding.

The fifth item indicates a mean 4.4259(strong), which shows strong level of agreement on the statement which says that strong interpretation of beneficiary aspirations supported Budget management in ULPGL. Majority of respondents have positive views on this statement the standard deviation of .46974(homogeneous) means that all respondents share the same understanding.

The sixth item indicates a mean 4.4630 (strong), which shows strong level of agreement on the statement which says that analysis of the changing environment, allowed anticipation in Budget management in ULPGL. Majority of respondents have positive views on this statement the standard deviation of .43950 (homogeneous) means that all respondents share the same understanding.

The seventh item indicates a mean 4.3889 (strong), which shows strong level of agreement on the statement which says that transparency helped in Budget management in ULPGL. Majority of respondents have positive views on this statement the standard deviation of .42696(homogeneous) means that all respondents share the same understanding.

The third objective of the study is to identify and assess the relationship between Budget management and organizational performance in ULPGL. Table indicated that Budget management had a high positive correlation to the organizational performance of ULPGL equal to .831**and the sig. is .000 which is less than 0.01. When sig. is less than significant level, there after researcher concludes that variables are correlated and the null hypothesis is rejected

in favor of alternative, this leads to confirm that there is significant relationship between Budget management and organizational performance of ULPGL. It is therefore concluded by the researcher that there is a statistically significant correlation between Budget management and organizational performance of ULPGL

Suggestions

ULPGL should enhance Budget management for various reasons and for unlimited benefits as a non-profit organization supporting the community, the country and the global community in general.

References

Ali, K.H. (2013). Contribution of internal control system to the financial organizational performance of institutions: A case of people's Bank of Zanzibar Limited. Unpublished M.Sc. dissertation, Mzumbe University, Morogoro, Tanzania.

Alice G. (2012). The effect of the Budget management process on Budget management variance in nongovernmental organizations in Kenya. A thesis papers. University of Nairobi.

Alonzo, W.M. (2007). Internal control and governance in non-governmental organisations designed to provide accountability and deter, prevent and detect fraud and corruption. PhD dissertation, University of Southern Mississippi, Mississippi, United States.

Amin, M. (2005). *Social science reserch,conception,methology and analysis.* kampala: Makerere University Printery.78-84

Andreasen, A. R., & Kotler, P. (2008). Strategic marketing for non-profit organizations (7th ed.). New Jersey: Prentice Hall.

Andrew Goddard, (2004),"Budget management practices and accountability habitus", Accounting, Auditing & Accountability Journal, Vol. 17 Iss 4 pp. 543 - 577

Arwinge, O. (2013). "Internal control: A study of concept and themes." Springer.

Australian National audit Office (June 2008): Developing and Managing Internal Budget managements: Better practice guide.

Award Management Manual (2012). Award Management Manual: Key principles, guidance and process steps. Addis Ababa. Save The Children International.

Bariyima, D.K. (2012). "Internal auditing and organizational performance of government enterprises: A Nigerian study." Global Journal of Management and Business Research, 12 (6).

Best, J. W. (1977). Research in Education. 3rd ed. Englewood Cliff, NJ: Prentice Hall, Inc.

Bogale T (2010). Budget management and control with special emphasis on Ethiopia ministry of defense, Addis Ababa University.

Bongani, N. (2013). "Application of internal controls in NGOs: Evidence from Zimbabwe." Journal of Finance and Accounting, 1(2), 39-47

Boyle, E.J., Cooper, S.M., & Geiger, M.A. (2004). "An Empirical analysis of internal control weaknesses under SAS No.78: An examination of state audit reports." Accounting Faculty Publications, Paper 16.

Brook son, S. (2000). Essential Managers: Managing Budget managements: Super stock Ltd: 36; Telegraph colour Library.

Chelkeba A. (2011) Impact Assessment of the Charities and Societies Law on the perception, Growth and Programs of Non-Governmental Organizations, A Survey Study of Addis Ababa City Administration, Addis Ababa, Ethiopia

Claussen, C. (2012). Capacity Building For Financial Management.MA C3 INC for United way of Calgary. Craig S. (2003). An Instructor's Guide to Understanding Test Reliability. Testing and Evaluation Services, University of Wisconsin

Copley.A (2008). Essentials of Accounting for governmental and non for profit organizations.10th edition. The McGraw-Hill Companies, Inc., 1221 Avenue, New York.

COSO (Committee of Sponsoring Organisations of the Treadway Commission, 2013). Internal Control - integrated framework. U.S.

Delice, A. (2010). "The sampling issues in quantitative research." Educational Sciences: Theory and Practice, 10(4), 2001-2018.

DiMaggio, P.J., & Powell, W. (1983). "The iron cage revisited: Institutional isomorphism and collective rationality in organisational fields." American Sociological Review, 48, 147-60.

Ejoh, N. and Ejom, P. (2014). "The impact of internal control activities on financial organizational performance of tertiary institutions in Nigeria." Journal of Economics and Sustainable Development, 5(16), 133-143.

Enon, J. (1998). *Education research.* Kampala: Makerere University PRESS.37-41

Etengu, R.O., and Nasieku, T. (2015). "The relationship between accounting based organizational performance measures and investment decisions: A theoretical review." International Journal of Contemporary Applied Sciences, 2(12), 62-80.

Feng, M., Li, C., & McVay, S. (2009). Analysis of the relationship between listed companies' earnings quality and internal control information disclosure." Modern Economy, 2011(2), 893-900.

Fowler, F. (2002). Survey research methods (3rd ed.) Thousand Oaks, CA: Sage.