

Financial Control And Organizational Performance. A Case Study Of Mukono District Local Government

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Abstract

This report was entitled "financial controls and organizational performance i s selected ", The study was carried out based on three specific objectives. The first major objective of this study was profile of respondents in which the study indicates that male dominate (71.4%) female (28.6%) in the three organizations staff, the study also revealed that 49.6% which is the very majority of the employees in the sample were aged below 40 years; 48.1 % were 40-59 years old; 2.3% were 60 and above years old. The study shows that organization like telecommunication companies, which was established mid 1990s in 200, employed a great number of academicians (46.6%). This is an indication of that telecommunication companies attracted and retained highly educated employees who are likely to perform their duties well. The study further shown that, on the overall, the level of working capital management (as to: cash management, receivable management, inventory management,) is good (grand mean = 2.67) and in third objective the study indicates that the level of organizational performance was found to be good (grand mean = 2.75). The study used Pearson Linear Correlation Coefficient to measure and describe the relationship between the two variables of the study and to test the null hypothesis. The study also uses regression analysis to rank the effect of the three financial control components have on organizational performance. The level of financial control was found to be positively and significantly correlated with the level organizational performance (sig. < 0.05 and R-value = 0.417). It recommends that there is all employees should be given training in the maintaining the inventory of the organization and control system of all organization in Mukono and to carry out their daily work to maximize their performance. The owners of the organization like telecommunication should invest in the technological improvement to keep their business competitive in the market and maintain market sharing to other telecommunication companies in the market.

Keywords: Financial Control, Organizational and Performance

Background of the Study

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Financial management and control plays a vital role in determining organizational performance for both public and private entities (Akankwasa et al., 2022). Effective financial policy and supervision help to ensure that resources are properly used to effectively achieve the main objectives. This is especially important for local governments, which rely on tax revenues and donations to provide public services. Mukono District Local Government in Central Uganda provides an insightful case study that examines the relationship between financial control and performance (Ramadhan, Alex, Ariyo et al., 2023).

Mukono District is located near Kampala, the capital of Uganda. As of the 2022 national census, more than 800,000 people lived here in 12 municipalities and 67 parishes (Ivan et al., 2023). The district receives funding from both the central government in the form of unconditional and conditional grants, as well as locally generated revenue such as a graduated tax. In the 2022/23 fiscal year, Mukono District had a budget of over 50 billion Ugandan shillings (equivalent to approximately US\$13 million) to fund administration, infrastructure, health, education, agriculture and community development programs (Suzan et al., 2024). However, previous audits and evaluations have highlighted several problems with the financial management of Mukono District Local Government. An audit by the Office of the Auditor General of Uganda in 2018 revealed issues such as non-compliance with procurement procedures, unpaid liabilities, weak internal controls on assets and cash, poor record-keeping, misplacement of receipts and invoices, outstanding advances and unfinished projects. transferred to multiple financial years (Alex et al., 2023). An impact assessment conducted by a local NGO in 2020 reported community dissatisfaction with the slow pace and quality of road construction and the lack of medicines and supplies in health centers, despite substantial annual budget allocations to these sectors (Brian et al., 2024). In light of the audit findings and concerns about performance, the Mukono district leadership embarked on a major financial reform program in 2021 with the support of development partners (Isaac et al., 2023). A key objective was to strengthen financial control systems that could increase value for money in service delivery (F. Christopher, Komunda, et al., 2022). Some of the main interventions included: establishing an internal audit unit to conduct regular compliance and systems audits; introducing the use of automated accounting software to digitize transactions and monitor the budget; the introduction of strict purchasing, cash and asset management controls; enforcement of requirements for monthly reconciliation of bank accounts, guarantee for expenses and withdrawal of advances in given terms; providing ongoing training, comments and feedback to budget managers and department heads on regulatory procedures and best practices; facilitating community budget monitoring and social audits and introducing feedback mechanisms (Annet et al., 2023).

Preliminary results over the past 18 months suggest that financial reforms have had a positive impact. Re-audits at the end of 2021 and 2022 found significant improvements, such as all deposits were disposed of in a timely manner, bank account reconciliations were performed monthly as needed, supporting documents were properly archived, and public procurement rules were generally followed (Julius, 2024a). The new IT-based accounting system simplified record keeping, virement checks were enforced and asset verification was done satisfactorily (Edgar & Moses, 2023). Community surveys and focus groups conducted by the District Research Unit in early 2022 also noted noticeable progress in some sectors. For example, more than 80% of respondents reported that road infrastructure projects in their areas had accelerated and were completed to higher technical standards compared to previous years (Polycarp et al., 2023). More than 60% reported that drug stocks in health centers appeared to be better maintained and the availability of basic services increased.

Although it is still relatively early, the experience of Mukono District Local Government powerfully demonstrates the central role of financial management in organizational effectiveness (Nicholas & Alex, 2024).

Statement of the Problem

Despite an annual budget of over 50 billion Ugandan shillings, Mukono District Local Government has faced several challenges in effectively utilizing its financial resources to optimize service delivery outcomes to citizens (Racheal et al., 2023). Past audits and evaluations have identified deficiencies in key aspects of the district's financial control systems and processes. According to a 2018 report by the Office of the Auditor General, non-compliance with procurement regulations, incomplete documentation, long outstanding payments and advances were recurring problems that limited accountability and probity (Annet et al., 2023). Meanwhile, a 2020 community impact survey by the Midlands Association for Community Development found that local residents were not satisfied with the pace and quality of infrastructure and health service works, despite large sums being allocated annually in these sectors (Lydia et al., 2023).

These deficiencies in financial management necessarily prevented the city district from achieving its full performance potential. Without following established procedural guidelines, resources were exposed to a high risk of wastage, leakage and misuse for unintended uses (Faith et al., 2023). When transactions lacked adequate paper records and records were not well kept, it was difficult to enforce accountability and prevent mismanagement. Poor procurement practices have potentially denied the district the best value for public money. Undiscarded advances were blocking cash flow and generating interest costs. Unresolved liabilities accumulated over the years that negatively affected balance sheets and future budgets. Incomplete or poorly executed projects undermined program outcomes and community well-being goals (F. Christopher, Komunda et al., 2022). As a result, service coverage and access indicators related to the district's socio-economic transformation mandate tended to lag behind targets and lag behind others, despite larger allocations.

The cumulative effects of financial shortfalls have seriously compromised the accountability of the resources entrusted to Mukono District Local Government by taxpayers (Ramadhan, Alex, Kazaara et al., 2023). Local citizens and donors had reason to doubt that resources were being employed prudently and transparently, or were yielding optimal benefits (T. Christopher & Turyasingura, 2024). This damaged public confidence in local government and reduced willingness to honor commitments such as rate payment. She also called for more demanding supervision and conditions for future support from the central government and development partners. An unflattering image could question the district's ability to handle additional responsibilities assumed under the ongoing national reforms (F. Christopher, Moses, et al., 2022). Clearly, to achieve its development aspirations, Mukono urgently needed to implement corrective measures to strengthen financial control and restore credibility.

General objectives

The general objective was to investigate the relationship between financial control and organizational performance in Mukono district

Specific objectives

1. To determine the profile of the respondents in terms of: Gender, Age, Educational level Number of years of experience determines the level of financial control in Mukono district
2. To determine the level of organizational performance in Mukono district
3. To determine whether there is a significant relationship between financial control and organizational performance in Mukono district

Methodology

This study used descriptive survey design and correlation research design. Descriptive in that data collected used to describe a phenomenon; correlation in that it is interested in relating receivable management, cash management of inventory management, to organizational performance (Olanrewaju et al., 2021). It deals with the relationship between variables, testing of hypotheses and development of generalizations and use of theories that have universal validity. It also involves events that have already taken place and may be related to present conditions (Nafiu et al., 2012). The study was conducted among the organization in Mukono The target population was two hundred (200). The target population was the employees (top & middle administrators and supporting staff) was involved because they are all directly affected by whatever policy is made on financial management which in turn affects organizational performance in Mukono (Olanrewaju & Abiodun, 2021).

The sample size of the study was 133 respondents of whom 93 were supporting staff (nonmanagerial staff), and forty (40) was at the top and middle administrators (managerial staff). This sample size was computed using the Slovin's formula, which state that for any given population (Nafiu et al., 2013).

Given a total population of 200 respondents in organization in Mukono, the sample was 133 respondents as illustrated Table 1.

Table 1 Respondents of the Study

Organisation	Target population	Sample size
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In selected three		
organization		
Supporting staff	140	93
Top and middle administrators	60	40
Grand total	200	133

Source 2014

The study used two sampling techniques: stratified random sampling and simple random sampling techniques. In stratified sampling the population is divided into sub- populations. The goal of stratified random sampling is to achieve desired representation from various sub-groups in the population (Anwar et al., 2022). In this study the target population is 200 hundred employees of whom 140 are non-managerial staff and 60 are managerial staff (middle and top administrators) - these are called stratum (Nafiu, 2012).

Stratified sample size is proportionate to stratum size: the sample size from each stratum is proportionate to the size of the stratum (Nafiu et al., 2013). That is, the sampling fraction = $n/N = 133/200 = 0.665$. The data collected were organized, collated, summarized and statistically treated and drafted in tables using the Statistical Package for Social Sciences (SPSS) (Nelson, Christopher, & Milton, 2022)

The t-test were utilized to test the difference between means for null hypothesis one ($H_0 \#1$) at 0.05 level of significance. A multiple correlation coefficient was used to test the hypotheses on correlation ($H_0 \#2$) at 0.05 level of significance using a t-test was employed (Nelson et al., 2023). The regression analysis (coefficient of determination) was computed to determine the influence of the independent variables on the dependent variable.

RESULTS**Table 2 Level of Working Capital Management n = 133**

n = 133 Indicator Cash Management	Mean	Interpretation	Rank
The firm provides cash from Spontaneous sources or Negotiated Sources	2.37	Fair	10
The firm's Deposit doesn't float	2.62	Good	9
Each account is used for funds and are transferred to the State treasures Office	2.63	Good	8
The firm invests the excess cash in marketable securities to draw profit	2.68	Good	7

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The firm's cash flow regularly and predictably	2.70	Good	6
Your firm maintains enough number of bank accounts	2.71	Good	5
Your firm allows internal netting of outstanding Accounts Payable and outstanding Accounts Receivable Items?	2.74	Good	4
The firm handles returned checks	2.75	Good	3
The type of payment the firm receives is cash	2.85	Good	2

Cash entries are directly to the general Ledger (i.e. Cash Receipt or Non-accounts Receivable Cash)	2.86	Good	1
Mean index	2.691	Good	I
Receivables Management There is a reception of	2.93	Good	1
deposits or prepayments Tracking and recording relationship of customers	2.91	Good	2
Efforts on studying and sorting customers' credit	2.86	Good	3
worthiness Sending customer statements	2.79	Good	4

Collectors actively call delinquent customers on items	2.66	Good	5
Little returned invoices	2.65	Good	7
The firm sells to customers Ion: credit policy	2.65	Good	6
Level of bad debts	2.62	Good	8
The firm has little slow- paying customers Revenue, receivable, freight and tax	2.59	Good	9
Analyses the variance in collection	2.58	Good	10
Level of firm's receivables is high	2.46	Fair	11
Mead index			
Inventory Management: Firm's management takes appropriate steps	2.67	Fair	10
To safeguard goods against t h e risk of loss	2.50	Good	9
Departments compare quantities received I against reports	2.53	Good	8
Receiving, recording, and storing	2.58	good	7
responsibilities are properly segregated	2.59	good	4
Inspection results are given after the storage	2.66	Good	5

Materials are released from storerooms only on the basis of requisition	2.68	Good	6
The inspection of goods takes place before unloading	2.73		4

Source: Primary date, 2012

As the table 2 shows us The mean of 2.37 indicates that half of the respondents have agreed that the selected telecommunication companies provide cash from negotiated sources, while the other half have agreed the opposite. So the firms' securing of cash from negotiated sources and Spontaneous is fair.

A mean of 2.62 is showed in the table 2 for deposit floating, and the majority of the respondents have asserted that the selected telecommunication companies deposit does float longer, whereas, the minority have agreed the otherwise. Accordingly, the firm's deposit float is good, Table 3 also showed that the mean of 2.63 represents the use of bank accounts for funds, this mean shows that the majority of the respondents agreed that the managers of the firms make sure that the bank accounts are for the right purpose i.e. Transferring funds to it for safety, whereas the minority of the respondents agreed that the management of the selected telecommunication companies do not review whether the bank accounts are used for the transferring funds or not, henceforth, the firm's policy towards the use of funds is good.

The findings show a mean of 2.68 for investment of cash excess in marketable securities and the majority of the respondents have agreed that the financial management of the selected telecommunication companies invest cash excess in marketable securities, while the minorities of the respondents have agreed that the financial management of those companies don't do that. However, this shows that the companies' treating to cash is good (Racheal et al., 2023). Table 2 also showed a mean of 2.70 for cash flowing regularly and predictably, and the majority of the respondents have agreed that the firms' cash flows regularly and predictably, whereas the minority of them have agreed the otherwise. Therefore, the firms' cash flowing regularly and predictably was good.

Table 2 revealed that the mean of the number of the firm's bank accounts is 2.71 which indicates that majority of the respondents agreed that the workers of the selected telecommunication companies that there was enough number of bank accounts, while the minority says that there is no enough number of bank accounts (Julius, 2024a). This reveals that these are good at maintaining of having bank accounts which will not give opportunity for cash to be stolen or lost. From table 2 above, a mean of 2.93 for reception of deposits and prepayments was indicated which means that the majority of the respondents have agreed that the selected telecommunication companies receive deposits and prepayments, whereas the minority of them disagreed with the reception of deposits and prepayments. According to this, the companies' reception of deposits and prepayments is good (Winny et al., 2023).

Also table 2 showed that the efforts of the selected telecommunication companies' to relationship tracking of the customers is matched with a mean of 2.93 which reveals that the majority of the respondents agreed that those

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selected telecommunication firms track their relationship with the customers, while the minority of them agreed the reverse i.e. they don't track the relationship with the customers. Therefore, the selected telecommunication firms' relationship tracking is good (Faridah et al., 2023).

Likewise, a mean of 2.86 is indicated in the table for the level of efforts of the firms to study their customers' creditworthiness and the majority of the respondents have agreed that the selected telecommunication companies study well their customers' creditworthiness, while the minority said the selected telecommunication companies do not study their customers' creditworthiness. As a result, the selected telecommunication firms' studying customer creditworthiness is good (Nelson, Christopher, Teddy, et al., 2022).

The table also showed means ranging from 2.62 to 2.79 to determine issues such as sending customer statement, actively calling customers at time of delinquency, level of bad debts, level of investment in receivables, analyzing of variance in collection, slow-paying customers, terms of credit, and fast collection of receivables and the majority of the respondents have agreed that the selected telecommunication firms send customer statements, actively call customers at time of delinquency, reduce level of bad debts, invest a suitable level in receivables, analyze the variance in collection, have little slow-paying customers, sell to creditors on very selective basis, and are fast in their collection in their receivables.

Table 3: Level of Organizational performance in telecommunication companies (n=133)

Indicator of the organizational performance	Mean	Interpret
Profits		
Gross profits in your organization are high compared to other players in the market.	2.98	Good
Net profits in your organization are high after deducting taxes and interest	2.93	Good
After taxes. Mean index Sales	2.95	Good
Sales in your organization are high compared to other players in the market	2.73	Good

Monthly sales in your organization are increasing compared to other players in the market.	2.57	Good
Mean index Market share	2.65	Good
Market share of your organization is big compared to other players in the market.	2.80	Good
Your market share is increasing in terms of improved product attributes, Consumer friendly prices arnono others.	2.61	Good
Mean index Earnings per share		Good
Earnings per share in your organization are high compared to other players in the market	2.67	Good
Earnings per share in your organization are set to be increasing considering in future	2.74	Good
Mean index Customer care		Good
Customer care i n your organization is good in terms of p r o m p t solving consumer complaints.	2.93	Good
Customer care in your organization is good in terms of abiding by warranties given to consumers	2.80	Good

Customer care in your organization is good in terms of product channel of distribution management.	2.78	Good
Customer care in your organization is good in terms of keeping customers informed, offering value for money and offering after sales service.	2.48	Good
Mean index	2.74	Good
Overall Mean Index	2.75	Good

Source, 2012

The means in table 3 suggest that most employees in the selected telecommunication companies rated level of organizational performance as good according the mean 2.98 the profit of the organization compared the other player into market is good (Suzan et al., 2024). Table 4 above indicated mean 2.93 concerning questions that respondents were asked the cases that stand out Net profits in your organization are high after deducting taxes and interest after taxes. Suggests that most respondents were agreed according this the organizations profit are high after deducting the profit is good.

Also table 3 Suggests that most respondents were rarely regarding the use of profit on the organization of the performance (mean~2.73) which falls under rarely on the scale, all sales volume were rated as rarely used (mean ~2.73) employee maintain sale volume and organization provide market their service to their customer. As regards the market share some employee rated as often (mean 2.80) market share increase for the product or service that the telecommunication companies provide their customers. even as regards the earring per share of the telecommunication companies is high or increasing to compare to other players in the market and rated mean~2.61f and increasing in the future of the organization of their earring per share and were rated the (mean~2.67), Customer care of the organization is good in terms of prompt solving consumer complaints the rated that the customer care of the organization is good mean~2.93 (Paul & Kazaara, 2023).

To get a summary picture on how respondents rated level of organizational performance, an average index was computed for all the twelve items in table 3., which turned out to have a mean index of 2.75 Confirming that

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responding employees of selected telecommunication companies rated the level of organizational performance as good (most means ~ above 2.75), which falls under 'good level organizational performance on our scale. The result showed that the employees of telecommunication companies had the same opinion the level of employee organizational performance (Julius, 2024b). The mean index further indicated that the employee rated the level of employee organizational performance as good (mean index 2.75). Thus it can be deduced that the level of employee of the organizational performance of selected telecommunication.

Conclusion

Level of organizational performance

As indicated in the analysis of chapter four, the average mean of the level of Organizational performance of the selected telecommunication companies is 2.75, this indicated that majority of the respondents agreed that the organizational performance of the telecommunication companies is good according to the average mean which lays in between 2.98-2.41.

Working Capital Management and organizational performance in Selected Telecommunication Companies in Mukono

This objective of the study was to establish the affects of working capital management on organizational performance for the selected telecommunication companies in Mukono, for which it was hypothesized that there is no effect of working capital management on the organizational performance. Basing on SPSS results, the researcher rejected the null hypotheses. The other option was to accept the researcher, that there is a correlation between the two variables. The researcher suggested and generated the following conclusions;

If the managerial staff who are in charge of the selected telecommunication companies manage well working capital by adopting effective policies, it led to good organizational performance since the situation was good.

Recommendation

All employees should be given training in the maintaining the inventory of the organization and control system of all telecommunication companies in Somalia and to carry out their daily work to maximize their performance.

The owners of the telecommunication should invest in the technological improvement to keep their business competitive in the market and maintain market sharing to other telecommunication companies in the market.

The telecommunication companies should maintain sales volume to the market that the telecommunication companies sharing their competitive in the market.

Owner of the telecommunication companies should work hard to satisfy the need of the customer as it may be required continuously adjustment to fulfill those needs. Employee and employers in the private telecommunication companies' units in Mukono put in place a cordial working relationship filling relationship between staff and management.

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