

**IMPACT OF MANAGEMENT CONTROL SYSTEMS ON EMPLOYEE
PERFORMANCE IN LOCAL GOVERNMENTS: CASE STUDY
OF SIRONKO DISTRICT LOCAL GOVERNMENT**

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S22/MUC/BPAM/037

**A DISSERTATION SUBMITTED TO THE SCHOOL OF SOCIAL SCIENCES IN PARTIAL
FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF A BACHELOR OF PUBLIC
ADMINISTRATION AND MANAGEMENT OF UGANDA CHRISTIAN UNIVERSITY**

April, 2024



**UGANDA CHRISTIAN
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DECLARATION

I **NABUKONDE CAROLINE** hereby declare that this research report has been written out of my own efforts. It has never been submitted to any institution of higher learning for any award.

Sign:.....

Date:.....

APPROVAL

This is to certify that this research proposal has been written and completed under my supervision and has no academic error

Sign:.....

Date:.....

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DEDICATION

I dedicate this work to my parents for their kind financial and moral support to my education.

ACKNOWLEDGEMENT

I wish to acknowledge the significant contributions made by various people without whose support this proposal would certainly not have been accomplished.

Lecturers who without reservation imparted knowledge to me and especially Mr Odongo Joseph. who amidst all his busy schedules managed to supervise and guide me throughout my academic life

Finally, i am deeply thankful all those persons who helped me in one or the other to have this research project a reality. May the God Lord Bless you all.

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LIST OF ACRONYMS

SME	Small and Medium Enterprises
HRD	Human Resource Development
MBO	Management by Objectives
ROM	Result Oriented Managemesnt
MCE	Management Control Environment
HRM	Human Resource Management
M & E	Monitoring and Evaluation
ILMS	Integrated Labour Management System
PICS	Project Information and Communication System
MDI	Micro Deposit taking Institutions
MTCs	Medium Terms Competitiveness
NGO	Non-Governmental Organizations
NSDs	National Service Delivery Survey
UNBS	Uganda National Bureau of Standards
ILO	International Labour Organizations
MCO	Motivation in Contemporary Organization
ALGE	Association of Local Government Employees
UNTU	Uganda National Teacher's Union
TQM	Total Quality Management
DCDS	Diocesan Community Development Service
M&E	Monitoring and Evaluation
LG	Local Government
UPC	Uganda People's Congress
UNLF	Uganda National Liberation Front

ABSTRACT

Employee performance in many contemporary organizations has continued to decline due to less consideration given to management control systems. This study assessed the impact of management control system on employee performance in Sironko Town Council, Sironko district. Specifically, the study identified management control system tools used to enhance employee performance and determined the role of management control systems in enhancing productivity and competitiveness of employees in Sironko Town Council, Sironko district local government. The study also as one of its objectives identified interventions that can be adopted in order to improve management control systems and enhance employee performance in Sironko Town Council, Sironko district local government. The study used cross-sectional design to analyze data from the study area with the help of both qualitative and quantitative methods. The researcher collected data from 80 respondents in the study area who were selected using simple random and purposive sampling and questionnaires together with interview guide were used to collect data. Qualitative and quantitative techniques were used to analyze data and the study found that human relations technique and job analysis were some of the management control system tools used in determining the performance of employees in local governments. Others included job evaluation, performance appraisals techniques and training of employees on performance targets in departments. Additionally, findings showed that the control function of management is to detect potential weakness that occurs as feedback to the management of an activity and management control aims to ascertaining whether the tasks of supervision are in accordance with the established standards. Other study findings revealed that management control system helps managers to monitor and evaluate the performance of employees and management control system in essential in influencing positive behavior of subordinates and management control enables management to control the behavior of employees makes them accountable to stakeholders. The researcher recommended that management control should adhere to principles of sound management and accountability and employees should be involved in running the organizations through teamwork. Other recommendations included office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together, and management control should be designed according to the culture of the organization as well as institute mechanism that allows effective communication to take place.

CHAPTER ONE

GENERAL INTRODUCTION

1.0 Introduction

This chapter presents information about the background to the study, problem statement, objectives of the study, research questions, scope of the study, and significance of the study, limitations and delimitations of the study.

1.1 Background to the Study

Employee performance has a long and conquered history often moving forward and back. Management control system in almost all organizational set up including local governments has historically been used to achieve set objectives and aims at ascertaining whether tasks and functions of supervision and objects or activities are in accordance with established standards of employee performance (Anthony et al, 2020). Management control is the process of influencing others in a company or organizations to achieve the set goals effectively and efficiently (Sitorus et al, 2017). It is therefore a management tool that is used by organizations both in developed and developing countries to help organizations attain the established objectives and standards of employee performance.

The theory of management control came to the fore during European industrial revolutions in 1850s (Bagire, 2023). Management control then was put forward to meet the demands for efficiency and productivity in industry and management approaches concentrated on human relations, on behavior and organizational processes and structure (Sotorus, 2019). At this juncture a management scholar Max Weber put forward the theory of management control which soon became popular in organizational set ups. Management control emphasizes goal setting clear lines of authority, separation of roles, technical competence and careful regulation of activities to achieve organizational objectives of employee performance (Bagire, 2017). As management theorist would expect, there has been a marked drop in employee performance particularly in areas of team work, initiatives, quality and timeliness.

Industrial departments in other countries such as Japan and United States subsequently adopted management control to attain full potential of workers to as a way of reducing risks and

improving productivity (Charles, 2021). Local governments according to Mushemeza (2017) refer to devolving power to lower administrative units such as district and sub-counties. Acceptance of management control and its derivatives in Third World countries could lead to number of problems as generalization of management theory was based on inadequate data. Many organizations have put in place management control techniques but wide gaps in employee performance have opened up and this has been perpetuated by both employers and employees.

In Africa, Management Control in 1970s became popular as a source of interpretation of employee performance from pre-colonial trade contacts through colonial period to neocolonial present day. Management Control system has been an essential tool of detecting potential weakness that occur as a feed back to the management of an activity starting from the planning stage to implementation. Matters covered by the management control function in Africa includes the creation of standards or criteria on employee performance, comparing results with set standards, correcting deviation and modifications of control methods to ensure that good results are obtained from employees (Collins et al, 2020). In many countries of Sub-Saharan African such Nigeria, Kenya and South Africa, management control has virtually been used as a tool of redesigning tasks, responsibilities and setting goals to achieve results. However, many ideal organizations on the continent have indeed become ineffective as they have failed to put in place management leadership with clear lines of authority and controls to enhance employee performance (Anthony, 2017). Although management control has been around, employees do not communicate values to others and do not monitor their own actions for consistency with values of the contemporary African organizations. Employees don't take pride for being trust worthy and are not open to and honest. They don't provide quality services without the need for inducement.

Lack of performance of employee is one of the most serious challenges affecting the operation of organizations and agencies. In Uganda, determination of corporate objectives and strategies in most Organizations in Uganda and elsewhere is considered a strategic planning function of management (Onyango et al., 2022). Strategic planning in most organizations as part of management control has initially been regarded as a reaction to the organization challenges contemporary organizations and agencies. In many local governments, Musolini, (2018) describes management control as a tool used for monitoring the implementation of organizational

policies and over sight on personnel. In Uganda, management control is a common facet of organizational management in most organizations, setting goals and working towards their accomplishment through instituting stern management control policies and procedures. However, employees do not prioritize their own work and develop and implements plans. They don't rationally allocates resources and many fail to build efficient group capacity for effective planning and execution of work. They lack ability to meet deadlines

In Sironko Town Council, Management Control system is essential in ensuring proper economic use of economic and human resource efficiently to improve employee performance (Sharon, 2021). There is already enough evidence of poor performance of employees in Sirono district. Many employees according to the district report (2023) do not show persistence in addressing current problems, do not act proactively, plan for the future and don't implement comprehensive plans in time. They are not open to new ideas and not actively explores new possibilities including being not curious at identifying how to create more value for customers. Additionally, they don't take action on innovative ideas and championing innovations is a distant dream to many.

Previous scholars have expected for example that employee performance would improve significantly with integration of technology but this is to speak of intentions rather than results. Past studies have failed to analyze how far management control has achieved it's aimed (alleged or real) and what are the unintended consequences of management control activities on employee performance and this has created a research opportunity for this study.

1.3 Problem Statement

Employee performance, Sironko town council, Sironko district has been going down. Poor performance of employees has affected work quality and productivity and significantly contributing to poor decision making and wastage of resources (Ellis, 2021). Employees of Sironko Town Council are not good models, do not keep people informed and do not encourage personal accountability. According to district report (2023), absenteeism of employees of Sironko Town accouter for 56% of poor performance. Others are late coming (48%) and failure to meet departmental target (44%).

The public has with great concern observed that management control such as setting targets, job analysis and performance appraisal has influenced employee performance in Sironko Town Council of Sironko district. Ojangole et al., (2022) observed that management control was found to lead to transformation of employee performance in low income countries. Despite the interventions in Sironko Town Council through capacity building programs for employee, recruitment of more staffs and salary enhancements, employee performance is still poor and if nothing is done there would be a likelihood of poor decision making, poor planning and unprofessionalism among employees thus affecting service delivery.

There is also lack of information regarding the impact of management control on employee performance in Sironko Town Council of Sironko district. And no study on the impact of management control on employee performance has ever been conducted in Sironko Town Council leading to lack of literature. Therefore this study will be undertaken to fill this gap.

1.4 General Objective

To determine the impact of management control system on employee performance in Sironko Town Council, Sironko district.

1.4.2 Specific Objective

- (i.) To identify management control system tools used to enhance employee performance in Sironko Town Council, Sironko district local government.
- (ii.) To determine the role of management control systems in enhancing productivity and competitiveness of employees in Sironko Town Council, Sironko district local government.
- (iii.) To identify interventions that can be adopted in order to improve management control systems and enhance employee performance in Sironko Town Council, Sironko district local government

1.5 Research Questions

- 1 What is the management control system tools used to enhance employee performance in Sironko Town Council, Sironko district local government?
- 2 What is the role of management control systems in enhancing productivity and competitiveness of employees in Sironko Town Council, Sironko district local government?
- 3 What interventions can be adopted in order to improve management control systems and enhance employee performance in Sironko Town Council, Sironko district local government?

1.6 Scope of the Study

The scope of this study was:

1.6.1 Geographical Scope

The study took place in Sironko district. It covered all the departments of Sironko Town Council, Central ward, southern ward, industrial, Kibila and Mayempe covering cells of Masaba, Wobweni, Elgon Naluwali, and Salikwa.. The departments of Town Council that were covered by the study include council, Boards and commissions, community based services, works and Natural Resources, Works and Technical Services, Production, Finance and Audit and Education and records.

1.6.2 Content Scope

The study contained information about the impacts of management control system on the performance of employees in local governments. It also looked at the tools of management control systems used to enhance employee performance in local governments and the intervention measures that can be adopted by local governments in order to improve on management control for enhanced employee performances.

1.6.3 Time Scope

The study looked at a period of past 4 years i.e. from March 2020 to 31st May 2023. This period was considered because it is during this time that employee performance reached an alarmingly low (Sironko district report, 2023 and district three year development plan 2019/2020-2021/23)

1.7 Significance of the Study

The study findings may the following benefits:

The study may benefit local government planners in designing appropriate policies and guidelines for addressing employee performance.

It may help to create awareness among employee on the need to improve their performance

Study findings may help policy makers and supervisors within local government in understanding bottlenecks to employee performance and the role of management control system in this regard.

Additionally, study findings may help provide deeper understanding (to government) of the rationale, challenges and opportunities that accrue from implementing management control system and its relationship to employee performance.

Findings may also act as a source of information for future research who may intend to carry out research in the similar area.

1.8 Justification of the Study.

A number of studies have been done but have not assessed management control systems and employee performance in Sironko district local government thus creating a research opportunity for this study.

Taken as a whole, they are a frankly disappointing bunch. The number of their contributions which take an analytical approach to the subject matter and have something interesting to say about is dispiritingly small. For example, Livingstone et al., (2022) study broadly assessed remuneration and employee performance not management control and employee performance.

While other studies were considering staff supervision and motivation (Batte et al., 2021, Okedel, 2020), no study on management control systems and employee performance in Sironko district local government thus causing limitations in literature.

This study therefore filled this gap by assess the impact of assessed management control systems and employee performance in Sironko district local government.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter presents information about the review of the past literature which is related to the area of study. The review has been conducted in accordance with the objectives of the research study. In this proposal, local governments will refer to devolving power to lower administrative units such as district and sub-counties while management control is the process of influencing others in a company or organizations to achieve the set goals effectively and efficiently.

2.1 Operational Definitions of key terms

Management: Management refers to the administration of organizations, whether they are business, a nonprofit organization or a government body through business administration Charles (2021),

Management Control Systems: This refers to the system which gathers and uses information to evaluate the performance of different organizational resources like human, physical, financial and also the organization as a whole in light of the organization (Onyango, 2021).

Employees: An employee is the person employed for wages or salary especially at non-executive level, (Bagire (2018).

Employee performance: Employee performance is the measurement of how well an employee executes on explicit and implicit standards, goals and priorities, (Dennison, 2017).

Local governments: Refers to as the administration of a particular county or district with representatives elected by those who live there, (Magyezi, 2022)

2.2 Tools of management control systems used in local governments to enhance performance of employees.

The human relation technique is the most outstanding tool of management control systems. This technique emphasizes the characteristics of employees, stressing the significance of factors such as morale, attitudes, values and humane treatment of workers (Hess and Cameron: 2021).

Although work has been seen primarily as a way to meet one's economic needs, humane relation approaches focuses on the work place as a crucially important social system. Humane relation approaches as tool of management control according to Anthony (2020) stresses positive interpersonal relations among co-workers, team work, leadership, job attitudes and social skills of employees in local governments. Humane relation technique emphasize that fulfilling work meets other important humane needs beyond purely economic considerations (Lathern and Budworlt: 2017). However, human relations techniques have not been successful in a multi-cultural setting with employees from diverse ethnicity, cultural and religious background (Fisher, 2020). It has worked for those local governments that mostly recruit staffs from within its geographical proximity.

The use of job analysis has been instrumental in determining the performance of employees in local governments. Job analysis according to Wimbowo (2020) is the process of generating a description of what the job involves including the knowledge and skills that are necessary to carry out the job's functions. An effective job analysis includes three essential elements: First, the analysis follows systematic procedure which is set up in advance. Secondly it breaks the job down into smaller units so that each aspect of the job is easily understood. According Brannick and Lavine (2022), breaking the job down may lead to the discovery that, for example, a skill that previously was not considered important actually comes to the fore and social skills that might not have seemed important to the day today functions of the job may also be discovered and thirdly the analysis leads to an employee manual that accurately characterizes the job.

In line with the above perspective, a job analyses focuses on the job itself and the characteristics of the person who is suited for the job (Peterson and Jeannet:2017). A job oriented description outlines what the job entails and it requires while Murila (2017) stated that a person oriented job analysis involves what a person needs to know to function well on the job such as knowledge, skills, and abilities. Tseng and Yen Jung (p.16) defined skills as what the individual must be able to do and abilities includes the persons capacity to learn the job and to gain new skills and these constitutes the role of job analysis as far as the performance of employees in local government is concerned.

However, creating a job analysis critically involves collecting information from a variety of informants including job analysts, individuals who already have the job, supervisor and trained

observers (Harvey: 2017). These individuals can be asked to complete a questionnaire about the importance of various skills to a job or they might be directed to describe the essential elements of the job in an interview. Moreover, across examination of job analyses do not explicitly pay rates. The reason is that pay is not a subject of job analysis but rather of a job and evaluations. According to Tseng and Yen Jung (3019) asserted that job analysis as a tool for management control system does not encourage vertical delegation of tasks (delegation above one's level of skills and training) and this does not enhance skills development for employees. Though analysis is good for improved performance, it should provide detailed information about the task.

Job evaluation as a management control tool involves scientifically determining the monetary value of a particular occupation (Lawra: 2022). A job evaluation relies on expert's decision regarding the understanding of an occupation in terms of compassable factors. These factors include consequences of error and the amount of education required. Each occupation according to Bagire (2020) is assigned a number of points according to its compassable factors and total points are then compared with salaries. From the perspective of compassable factors therefore, it is clear why Neuro surgeons and passenger jet pilots should be well paid and the relatively low wages of local government employees, in light of their levels of responsibility and education as well as the potentially disastrous consequences for mistakes shows that the determination of the market wage is not always logical. However job evaluation according to Billy (2019) and Bagire (2020) at times cannot provide genuine information about performance for the employee being evaluated. It is subjected in many ways to personal bias of the evaluator. The evaluator has total control of the assessment award for the points to be given to rated employees. Though job evaluation is critical in any work setting, supervision must be effective for any evaluation process to be effective.

Learning the ropes of a new job and work place can be difficult to new hire (Noe and Mudson: 2017). The help for them to overcome the hurdles, most local governments have developed orientation as an employee management tool. According to Musolini (2018) stated that orientation generally involves introducing newly hired employees to the organization's goals, familiarizing them its rules and regulations and letting them know how to get things done in the organization. Even studies done by Robins(2017) and Bagire (2020) suggests that orientation

programs do work, especially with regard to instilling an understanding of organization values and philosophies and socializing the new employees.

In his other works Musolini (2019) stated that some organizations have turned to computer – based orientation programs in order to cut expenses and personnel expenditures. However, one recent study by Wesson and Ford (2018) examined the implications of using computer – based versus in person orientation programs. He noted that both methods provided the new employees with information; the computer based orientation fell short on social factors. Employees in local governments who receives a computer – based orientation might have learned how the copy machine and get a computer repaired but they might not have come away with a list of their new acquaintances from their orientation or a good sense of the social culture of their new work place.

However, contemporary organizations do not employ new people in entirely new situations, Charles (2021) asserted that employers look for trusted individuals and this depends on their previous work to judge whether they can be trusted or not. They also look for experienced employees preciously in the same profession who can steer clear their objectives with zero or minimum supervision and such employee orientation is essential in giving employee a good view of the work environment.

Another management control system that deals with employees' performance in local government is training and capacity building of staffs. Formal training according to Mwesigye (2020) involves teaching the new employees the essential requirement to do the job well. Though training needs vary from one local government to another, the foundation of any training program is to establish the skills and competencies required and assumption of training is that whatever the employee learns in training will generalize to the real world when she or he start work. Capacity building is also an important employee performance management tool component because of its role in enhancing efficiency and effectiveness of employees through increasing their basic level of task knowledge and competencies. Training and capacity building enables employees in local government to expand on their knowledge and skills and even those with a great deal of expertise can benefit from capacity building.

Management control system is essential in improving employee performance in local governments. A variety of management control tools are used to improve performance and better outcomes among these are mentorship programs. Mentoring according to Walanzi (2019) is a relation between an experienced employees and a novice in which the more experienced employee service as an advisor, a sounding board and a source of support for the new and inexperienced employee. Mentoring guide the newer and inexperienced employees through the ups and down of their career and mentorship programs benefit both the employee and local government as mentors help new employees achieve their goals within the local government setting and provide a strong interpersonal bond.

In relation to the above, Bernard and Birge (2021) stated that many employees in local governments are assigned to individual mentors however, assigned mentors may not be a effective as those who emerge naturally and an incompetent mentor may be worse than having no mentor at all. Though, natural mentoring relationship many be based on common interests and other similarities and thus may be less likely to benefit women and other discriminated minority employees like women. (Raggins, Cotton and Miller: 2020). Many organizations however, do not have mentorship programs for their human resources. Inexperienced employees depends on their supervisors for guidance and direction and any skills development for a given employee entirely depend on the ability of such employee to acquire personalized training at personal costs and this has made mentoring at as a management control tool virtually none existences (Fisher, pg.44). Organization should put up mentoring programs given the benefit that accrue in terms of skills and professionalism.

Another management control tool that has profound implication for employee performance in local governments is performance appraisal system. According to Hatch and Billy (2021) stated that performance appraisal is the evaluation of one's success at his or her job. Performance appraisal is important for a variety of reasons. It allows employees to get feedback and make appropriate changes in their work habits. It also helps to guide decisions about promotions and firing as well as termination and firings. Within the US government, firing according to Bernet (2023) is performance based. This requirement means that before local governments can terminate an employee, there must be documented evidence off poor performance. In Canada,

this regulation applies to private business as well. Regular performance appraisals provide paper trails that serve to justify decisions such as promotion and termination.

Although appraisal is undertaken in many organizations, employees are not aware of areas under which their performance is to be appraised and in situations where there have been poor working relations between the appraiser and appraisee, genuine appraisal is impossible (Raggins, Collins and Miller, 2019). Therefore appraisal systems are important in determining employee's levels of accomplishments with regards to work standards and this should be conducted in transparent and lawful manner.

2.2 Roles of management control systems in Enhancing Productivity and Competitiveness of Local Governments

According to Charles (2021), the control function of management is to detect potential weakness that occurs as feedback to the management of an activity, starting from planning to the implementation stage. Matters covered by the controlled function according to Charles (2017) included the creation of standards, comparing results with standards and implementation of an improved deviation system, modification and adjustment of the control method to achieve better results. Management control enables employees to adjust to the changing organizational conditions and management is able to undertake revision of goals and objectives as well as communicating the same to the entire management processes (Billy: 2018). However, Onyango (2021) asserted that in the process of exercising the control function, management at times sets standards that need to be achieved by employees within a set time schedule. This affects employees whose potential to perform is below these standards. This according to Onyango (2021) has been the worst predicament arising from management control system. Though despite of setting higher standards and at times delayed adjustment of the control system to suit the prevailing work assignment, management control system remains the best option for high performing local governments

Management control aims to ascertain whether the task of supervision and objectives or activity are in accordance with the established standards (Beyer 2019) management control being the process of influencing others in the organization to effectively and efficiently achieve goals determines whether corporate objectives and strategies can be achieved. In other words,

World Bank (2022) noted that strategic planning is a feature of management control system which helps organizations' managers to monitor and observe the implementation of management policies that steer clear the achievements of efficiency and effectiveness. Since supervision and monitoring helps management to understand what is exactly going on in with regards the execution of tasks, Bagire (p.28) noted that most managers lack the skill and abilities to undertake effective supervision and monitoring in many setting under management control system. This has tended to lower the need for the application of management control systems as a performance improvement tactics. In face of global demand for improved performance, there is lack of talented, skilled and competent managers who can undertake effective supervision and monitoring exercises

According to Billy and Yvanda (2018), management control system helps managers to monitor and evaluate (M&E) the performance of employees through measuring achievements according to the set objectives and goals. It is a tool for improving the quality of output and promotes the organization's ability to obtain windfall profits. Bagire (2018) states that local governments as economic institutions apply management control system in order to improve their competitiveness and conduct business on the basis of efficiency and effectiveness as suggested by Brigitte (2022) who noted that the best way to conduct business on the basis of efficiency and effectiveness is through the implementation of good management control system. Monitoring and evaluation of employee's performance has been regarded as a component of management control system. Onyango (2017) asserted that corruption has bogged down employee evaluation and monitoring reducing efficiency and effectiveness as line managers in many local governments are more often bribed to enter wrong assessments in the evaluation records. This has to a larger extent affected the implementation of management control measures and yet management control systems are desirable potions

Other researchers such as Davis (2019) asserted that organization executives/managers and employees should be all responsible in the use of local government economic resources efficiently to sustain effort for achieving better results. It is therefore necessary to control management role in carrying out work culture that generate employment and fosters an atmosphere of cooperation. Management control system in essential in influencing "positive behavior of subordinates that will have an impact to influence employee performance" Davis

(2019). Besides, management control enables top management to promote employee professionalism (Dennison, 2017). However, Onyango (2021) asserted that it is difficult to enforce management control in situation of limited funding as enforcement mechanism such as supervision; M & E as well as setting achievable standards require adequate financing. It is though more imperative to adhere to the principles of sound accountability and transparency in the exercise of management functions to ensure that no single factor derails management control system from achieving better employee performance in local governments

The high level of complexity of individual behavior and group or organizational behavioral should be managed, Charles (2021). This is because in the end, the work of the organization is achieved through people either individually or collectively, either by him or with the help of technology. Therefore the management of organization behavior has a central position in local government due to some issues related to the goals of organizational behavior itself. In supports of this view, Bagire et al., (2018) argued that the amount of employee performance and performance appraisal need to be done which is very important in achieving efficiency in organizations. The purpose is to evaluate the performance as well as to train and develop employees being assessed. Because of so many benefits of performance, management control system through performance appraisal system is an effective tool in enhancing the productivity of employees (Miller, 2021, Brigitte, 2022). However, at its worst, management control system does not take into account people's perception of the organizational culture and their capacity to adjust to it (Brigitte, 2016). This view was supported by Musolini (2021) where he asserted that in many work settings where management control is a common practice, employees are not given any support to relate and adjust to the organizational culture apart from being coached on targets and performance standards. This may however require minimal reforms on the part of practioners and public policy for management control to become effective

The World Bank (WB: 2015b) indicates that in many organizations world over, management control system has confused supervision functions diminished technical supervision capacity and tend to reduce the number of employees through redesigning tasks and delegations improving employee performance through implementing good management control practice may result into achievement of goals and objectives and helps the organization to obtain wild fall profits (Charles, 2021). Organizations however need to improve efficiently and effectiveness if they are

to remain at the cutting edge of economic competitiveness including addressing employee challenges. The best way of improving employee performance in the conduct of business is to improve quality efficiency and effectiveness through implementation of good management control. Though according to Billy (2017) requires adopting appropriate management control tools and standards

According to Fisher (2020) and Denison (2016) asserted that the effectiveness by every organization is strongly influenced by the behavior of every person in the organization. One important principle states that each human being is different in uniqueness of perception, personality and life experience, therefore there is need for a social system that governs the relationship between individuals and groups in the organization and establish expectations for the behavior of individuals (Fisher, et al, 2020), management control directly determines the effectiveness of the organizations which is one of their goals and reflect the achievement of the objectives, which have been endorsed by the organization. The same thing was said by Gibson et al (1996) who asserted that the role of management control systems to form and coordinate overall performance strategies of employees.

Management control according to Tseng and Yen Jung (2023) enables management to control the behavior of employees in local governments and makes them accountable to stakeholders. In orienting management control environment to employee's behavior, management control systems assist and motivate management to make decisions and monitor behaviors that occur among employees within the local government. In line with the same view, Robins (2021) noted that in case of deviation behavior or intentional breach of rules and standards, management is able to detect such deviation and re-align them according to the goals and objectives through management control. Though accountability is vital in determining the operational efficiency of local governments, accountability mechanisms according to Fisher (2020) are not usually integrated in the mainstream management control systems and operations. Employees' accountability is in form of compliance to performance standards and is treated as third parties when it comes to real accountability for agency's resources. Therefore, managers in local governments should be strictly adhering to sound accountability practices and employees should be made aware of the rules and regulations against such compliance.

According to Bagire, (2017), the system of management control is based on clear lines of authority, separation of roles, technical competence and careful regulations of activities. It is based on centralized leadership and many ideal organizations have since and in the recent past used. Many organizations have indeed become very efficient through management control as they redesign their structures to suit centralized leadership, with clear lines of authority and controls Bagire (2020). And under management control systems, problems are solved under administrative arrangement. However, management control has had outstanding impacts on employee performance. Beyer (2017) notes that despite of helping organizations develops standards set goals assign tasks and implement them to achieve desired objectives management control has in large measure through contributing to bureaucracy in the day to day management of organizations. Management control puts efficiency ahead of human needs within organizational setup and lays more emphasis on goal accomplishment without due regard to employee welfare (Bagire, 2020). Reliable administrators and business executives capable of undertaking effective management controls are hard to be found and yet they implement a variety of duties and functions.

2.4 Interventions that can be adopted by local government to improve on management control system and enhance employee performance

Organizations that are managed on the basis of Management Control should adhere to principles of sound management transparent, accountability and should be fair in the achievement of common goals (Charles, 2021). Managers should therefore cooperate with employees in responsible way if they are use scarce resources properly. Charles (2021) further argued that mechanisms for promoting good behavior of subordinates that have positive impacts on performance should be put in place so as to promote professionalism and work interests among employees. Although accountability and transparency are basic management virtues, many managers in local governments misuse their positions in authority and occasionally fall short of these virtues. Many have tendered to view accountability duty (Bagire, 2020). Therefore accountability and transparency strengthens management effectiveness and should be exhibited at all levels of management functions.

According to Bagire (2020), employees should be involved in running the organizations. Team work should take centre stage, and actually several organization are developing job designs that

encourage team work rather than individually based performances. Under management control, “work should be evaluated according to group input and employees should be encouraged to develop cohesion skills that fit them to work together on defined tasks (Bagire, 2020). Other ideas are quality circles in production systems; management by objectives (MBO) should be considered where bosses and subordinates together and they down which objectives should be pursued (Robbins: 2021).

In line with the same perspective, Robbins, (2021) cited that office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together. However where closed offices are not amenable to adjustments, Robbins (2021) suggested that information technology devices should ease internal communication so that queries of staff and clients can easily be sorted. However, according to Billy (2019) and Robbins, (2021), building team work is an uphill task for many managers. It is therefore plausible that work teams are necessary for local governments to achieve set objectives and public aspirations.

Management control should be designed according to the culture of the organization. Robbins (2021) states that organizational culture is a set of shared meaning held by members that distinguished between organizations. The measures of organizational culture can understand how employees view an organization, encourage team work, reward innovation and enhance initiatives. So the culture of performance oriented organizations should demand results and high expectations and emphasis on aggressiveness, competition and exploitation of opportunities and to encourage and support the dissemination of information and reward good performance (Robins, 2021).

Other researchers such as Peters and Waterman (2019) stated that the implementation of management control procedures and policies should be based on values that are embedded in the organization, Peter and Water man insists on superior organizational characteristics since organizational culture and job performance are closely related. Specific management practices including dimensions of organizational culture that affects performance should be reformed. (Tseng and Yen Jung, 2020). Many employees however face difficulties in adapting to organizational culture and this require adaptation mechanisms which are none existence in many local governments (Bagire, 2020). Employees therefore need to be assisted in adapting to the

organizational culture and develop a positive appreciation of the same to objectively influence good performance and work ethics.

According to Davis (2018) people do what they do to make ends meet. Before they do work, they work for salaries and benefits many types of benefits should be provided such as increase in salaries and employee benefits, job assignments are all preferred, all these benefits should be controlled by the organization. While Fishers (2020) stated that the important role of management in organizations should be controlled rewards in influencing employee's behavior. Robbins (2020) in line with Gibson (p.18) divides the two types of rewards in the form of extrinsic and intrinsic rewards and Robbins further divides extrinsic rewards inform of direct compensation, indirect compensation and reward is not money. These are human resource (HR) practices that are desired to improve performance. The primary responsibility for developing control system and rewards for local government should be based on principles such as justice fairness and equity that makes benefits to become powerful instruments, fulfill various management purposes (Dennison: 2017, and Fisher: 2020). Rewards system should have appeal for a high quality work force that belongs to the organization, a strong attraction to retain existing workforce and should contain principles of fairness, respect for the principles of fairness, respect for the principle of behavioral compliance to rules and regulations as well as there should be the creation of administrative wages and salaries in an efficient and effective manner (Beyer. 2018). However, many organization do not provide benefits and rewards for employees and where they do, strict conditions are set out for beneficiary employees. Benefits and reward systems are discriminative and not universal and without a clear policy. (Musolini, 2017 and Robbins 2020). Though benefits and rewards varies across boards and forms a clear policy should be developed to allow uniform access as they motivate employees to perform better.

Organization according to Brigittee (2017) should institute mechanism that allows effective communication to take place. Policies and changes in rules and procedures should be communicated appropriately and in time. Communication according to Brigittee (2020) should be "a very important component of management strategy" if efficiency and effectiveness is to be realized and sustained. Similarly, Billy and Yuanda (2018) stated that management control should involve instilling behaviors concerning activities in an organizational goals which Gibson

et al (2022) called goat oriented behavior. The purpose here of course is the goal that has been set out in a plan that incorporates all components of the organizations. Effective communication in many local governments however, has been bogged down due to inappropriate communication strategies for many managers. Most managers in local governments provide written information and this does not provide sufficient explanation on details regarding work tasks (Robbins, 2020). Clear channels of communication however, have to be instituted to allow effective communication to take root and this will significantly contribute to effectiveness.

2.4 Conclusion

Research on the impact of management control systems on employee performance has consistently demonstrated positive outcomes. Management control systems have been shown to have a significant impact on employee performance. Numerous studies have provided empirical evidence supporting the positive impact of management control systems on employee performance. For example, a meta-analysis by Camilla et al., (2018) and Duncan and Magnuson (2019). However, most of these studies were conducted in various locations and none was conducted in Sironko district leading to distortions limitations in literature a gap that this study intends to address.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter highlights information on the research design study area, sampling techniques, study population, research instruments, Research procedure, validity and reliability, data analysis and presentation as well as ethical considerations.

3.2 Research Design

The research study was both qualitative and quantitative using casual comparative design to analysis the relationship between management control systems and employee performance in local governments. Causal-comparative design was used to explore the relationship between the study variables. The main purpose of causal-comparative design is therefore to determine reasons for the current status of management control with regards employee performance in local governments. This design helped the researcher to generate more sufficient data and relevant information that support the variables and objectives of the research study. In this design, tables graphs and explanations were used to present the required information which is related to the area of study was collected.

3.3 Study Population

Sloven formula was used to select the sample size from the study population. The research sampled 80 (eighty) respondents out of the 100 from the study area. The population studied included both male and females to avoid gender bias. This study population has been chosen because it has the characteristics that provided information related to the research study. The study population included respondents from council, Boards and commissions (6), community based services, planning unit and natural resources (7), Administration/CAO's office (5), works and technical services (7), production sector (6) finance and audit (5), education (4) and respondents from selected households within the four wards of the town council were twenty (20). These respondents were chosen because they possess not only vital but relevant information about management control and employee performance in Sironko district local government and below is the formula used for determining the sample size as suggested by Fisher et al (1970)

3.3 Sample Size

Sloven (1967) provided a formula to calculate sample sizes from populations provided the general population size is known. Given a population size of 100 employees in Sironko district at 90% confidence level and an error margin of 5%, the number of participants in this study was determined by the formula below:

Formula

$$n = \frac{Z^2 P Q}{Q^2}$$

Where n = the desired sample size.

Z = the standard normal deviate at the required confidential level.

P = the population in the target estimated to home characteristics being measured

$$Q = 1 - P$$

D = the level of statistics significance.

$$\text{Therefore: } n = \frac{Z^2 P Q}{Q^2}$$

$$n = \frac{(1.96)^2 (60) (.50)}{(.050)^2}$$

$$n = 80 \text{ (Thus 80 is the total sample size)}$$

Table 3.1: Population and Sample Size

No	Category	Population	Sample Size
		N	n
01	Council, Boards and Commissions	8	6
02	Community Based Services, Planning Unit and Natural Resources	34	27
03	Administration/CAO's Office	10	8
04	Works and Technical Services	11	10
05	Production Sector	17	16
06	Finance and Audit	8	7
07	Education	13	6
Total		100	69

Source: Primary data, 2024

3.4 Sampling Techniques

3.4.1 Purposive sampling

Purposive sampling is a non-probability sampling method. This is a form of sampling technique that allows the researcher to use cases that have the required information with respect to the objectives of the study (Creswell, 2014). In this study, subjects were therefore be handpicked they are informative and they possess the required characteristics. Purposive sampling technique will be used to get 6 council, boards and commissions, 27 community based services, planning unit and natural resources, 8 administration/CAO'S office, 10 works and technical services, 16 production sector, 7 finance and audit and 6 Education. These respondents purposively sampled

because of their positions and the researcher was able to get in-depth information that helped to answer the research questions.

3.5 Research Instruments

The researcher used the following research instruments to collect information from selected respondents

3.5.1 Interview

This was conducted with local leaders since there are some who cannot read and write well. Interview was a face to face interaction between the researcher and respondents and was used to collect information from respondent in selected households. This instrument is chosen because it benefited the researcher by enabling her to obtain a higher response rate and collect adequate but relevant information. Council, boards and commission members were the respondents for the interviews. The researcher travelled to their places of residence to interview them regarding the topic under investigation. These are respondents from council, boards and commissions.

3.5.2 Questionnaires

The researcher sent open ended questions to the respondents within the study area. This instrument enabled the respondent express their views and opinions. This enabled the research to catch up with time while summarizing responses and get first-hand information which is free of bias. This instrument was administered on employees in community based services, planning and natural resources together with works and technical services, production, finance and Audits and education defragments of Sironko Town Council.

3.5.2 Document reviews

The researcher searched for information on employees' performance from reports, records on performance appraisal forms, job analysis reports, monitoring and evaluation reported and related documents including staff arrival books. These documents provided firm evidence and firsthand information regarding employee performance and administration's effectiveness in employing management control systems. Documents were got from respondents in administration / CAO's office, Finance and Audits Category.

3.6 Research Procedure

Upon approval of the proposal, the researcher got introductory letter from the head of department of public administration and management which was presented to the authorities in Sironko district for permission to carry out research, further, the researcher wrote a permitted letter to the respondents requesting them to participate and support the research project. In this letter, details about the research study were explained. The researcher after data collection writes a report and presents it to the department of business studies for approval.

3.7 Quality Control

3.7.1 Validity and Reliability

The researcher carried out a pilot study to pre-test and re-test research instruments to ensure that they yield consistent results. Feedback from the pilot study was incorporated and research instruments were modified where necessary. This improved the quality and accuracy of research results and also enabled the researcher avoid systemic and random errors.

3.8 Data Presentation and Analysis

3.8.1 Quantitative data analysis

Data procession was done through editing of the data which was coded for further data analysis. After data processing, quantitative data analysis was carried out by simple frequency tabulation using a Statistical Package for Social Science (SPSS). Data was presented using different methods such as simple frequency tables which ultimately helped to measure the impact of management control systems on employee performance in Sironko Town Council. This was because data presentation required clear portrayal of the findings presented, and the listed method above clearly fulfilled that purpose.

3.8.2 Regression Analysis

Regression analysis was used because the researcher is interested in finding out whether the independent variable predicts the dependent variable. The researcher used simple regression to analyze the impact of management control systems on employee performance. This type of

inferential statistics was used because it is easy to compute and interpret and they also help in making conclusions. Descriptive statistical techniques (frequencies and percentages) were used to analyze field data from questionnaires to assist in the interpretation of data.

3.8.3 Qualitative data analysis

On the other hand, qualitative data gathered from open-ended questions in the interview guide was summarized thematically. A style called content analysis was used to test the validity and authenticity. Content analysis is the analysis of data which is non-empirical. In qualitative data analysis, the researcher obtained detailed information about the impact of management control systems on employee performance and tried to pattern trends and relationship. Then data was coded and categorized according to the sub-themes identified earlier.

3.9 Ethical Considerations

The researcher used every opportunity available to protect respondents from harm. Respondents were assured of confidentiality through explaining to them the purpose of this research study respondent's identity was held anonymous. Participations in the research study was based on the principle of voluntary and informed consent where respondent after getting information about the research study chosen either to participate or not.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1 Introduction

This chapter presents on data analysis and interpretation based on the study objectives identified earlier. It begins with the analysis of the demographic data as seen below;

4.2 Demographic characteristics of the respondents

The first part of this chapter is a presentation and analysis of the preliminary data obtained from the study. It involves the background information of the respondents. The variables involved are age (years), gender of respondents, educational level and marital status. Data obtained has been presented in tables below.

4.1.1 Age of Respondents

Table 4.1 contains the age distribution of respondents who participated in the study. The purpose was to find out the average age of respondents in the study area.

Table 4.1: Age in years

	Frequency	Percent	Valid Percent	Cumulative Percent
21-29	3	3.8	3.8	38.8
30-39	34	42.5	42.5	46.3
Valid 40-49	40	50.0	50.0	96.3
50 above	3	3.8	3.8	100.0
Total	80	100.0		

(Source: Primary data 2024)

A close look at the Table 4.1 show that 3.8% of the respondents were 21-29 years of age, 42.5% were between 30-39 years of age, 50% who constituted the majority were 40-49 years and 3.8% of the respondents were 50 years and above.

The findings of the study imply that since majority of the respondents were 40 years above, this meant that they were mature enough and information acquired from them was reliable. The above view is in the line with Amin (2005) who argued that the majority age of above 18 years adds value to the responses given that mature people are more trustable as they take time to think about a particular aspect of life.

4.1.2 Gender of Respondents

The respondents were asked to indicate their gender by ticking the appropriate column they belonged. The purpose was to find out the number of males and females who actually participated in the study.

Table 4.2: Gender of Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Male	51	63.8	63.8	63.8
Valid Female	29	36.3	36.3	100.0
Total	80	100.0	100.0	

(Source: Primary data 2024)

Table 4.2 shows that out of the 80 respondents who participated in the study, majority 63.8% were males, while the remaining 36.3% were females. The finding means that there are more male than females who participated in the study, Naturally, males and females have different

attitudes and views toward events and since females are home makers, they tend to remain at home and this explains their lower turn up rate (Singer, 2004)

4.1.3 Marital status of the respondents

Table 4.3 depicts the marital status of respondents who participated in the study. The purpose was to find out the status of the employees who were actively involved in the operations within the local government.

Table 4.3: Marital status of the respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Married	62	77.5	77.5	91.3
Single	11	13.8	13.8	13.8
Widower/ Valid Widow	7	8.7	8.7	98.8
Total	80	100.0	100.0	

(Source: Primary data 2024)

Table 4.3 shows that 13.8% of the respondents were single, 77.5% of the respondents were married, 7.5% were widows/widower and 1.3% of the respondents indicated that they had divorced. The data shows that majority of respondents were married and therefore their responses should be trusted because they have experience in solving various socio-economic problems.

4.1.4 Educational level of the respondents

The level of education was used to demonstrate the knowledge of respondents on vocational skilling and its effect on youth wellbeing.

Table 4.4: Levels of education

	Frequency	Percent	Valid Percent	Cumulative Percent
University	29	20.0	20.0	36.3
Tertiary	35	36.3	36.3	80.0
Valid Secondary	16	43.8	43.8	100.0
Total	80	100.0	100.0	

(Source: Primary data 2024)

From the research findings, 20% of the respondents had ended at University level of education, 43.8% had ended at secondary level and 36.3% indicated ended at tertiary level of education.

The data shows that majority of the respondents have attained some level of education whose opinions and views regarding role of vocational skilling on youth wellbeing are guided and well informed. This is in line with Uma (2000) who argued that it is important in social investigation research to involve people that have attained an acceptable level of literacy and numeracy in order to be in position to understand and interpret content in the questionnaire.

4.2 Management control system tools used to enhance employee performance

This was the first objective of the study which was about identifying management control system tools used to enhance employee performance. Responses are shown below:

Table 4.5: Showing management control system tools used to enhance employee performance

QUESTION STATEMENTS	SD	D	N	A	SA
The human relations technique is common tool of management control system	3(4%)	5(6%)	19(24%)	39(49%)	14(18%)
.Job analysis has been used in determining the performance of employees in local governments	1(1%)	26(33%)	42(53%)	11(14%)	11(14%)
Job evaluation as a common control tools	3(4%)	4(5%)	29(36%)	29(36%)	15(19%)
Performance appraisals techniques is a tool of management control systems in local governments	1(1%)	10(13%)	19(24%)	37(56%)	13(16%)
Training of employees on performance targets in departments.	5(6%)	13(16%)	24(30%)	29(36%)	9(11%)

Source: Primary data, 2024

The human relations technique is common tool of management control system

The study investigated whether human relations technique is common tool of management control system. According to table 4.5 above, 3% of the respondents strongly disagreed that human relations technique is common tool of management control system, 6% disagreed, 24% were neutral, while 49% who were the majority agreed and 17.5% also strongly agreed.

Therefore from the above findings it is noted that the human relations technique is common tool of management control system with similar findings from face to face interviews.

Job analysis has been used in determining the [performance of employees in local governments

The study investigated whether job analysis has been used in determining the [performance of employees in local governments and from the findings, only 1% strongly disagreed, 33% were neutral, and 53% who constituted the majority agreed and 14% strongly agreed.

This means that job analysis has been used in determining the [performance of employees in local governments. Even the data collected from interviews indicate that parenting promotes moral, spiritual and cultural growth of the children.

Job evaluation as a monument control tools

On whether job evaluation as a monument control tools, 4% of the respondents strongly disagreed, 5% disagreed, 36% were neutral, the same percentage of 36% agreed and 19% strongly agreed. The findings imply that job evaluation as a monument control tools

The above finding therefore show that job evaluation as a monument control tools with data collected from interviews also showing that job evaluation as a monument control tools

Performance appraisals techniques is a tool of management control systems in local governments

This variable investigated whether performance appraisals techniques is a tool of management control systems in local governments and findings show that 1% and 13% of the respondents strongly disagreed and disagreed respectively, 24% were neutral, 46% who were the majority agreed and 16% strongly agreed.

Therefore, the findings of the study imply that performance appraisals techniques are a tool of management control systems in local governments. Even findings obtained from interviews show that performance appraisals techniques are a tool of management control systems in local governments.

Training of employees on performance targets in departments

Table 4.6 above shows 6% of the respondents who strongly disagreed that training of employees on performance targets in departments, 16% of the respondents equally disagreed, 30% were neutral, 36% agreed and 11% of the respondents strongly agreed that training of employees on performance targets in departments.

The findings of the study therefore imply that training of employees on performance targets in departments and similar results were obtained from face to face interviews.

Descriptive Statistics on management control system tools used to enhance employee performance

Table 4.6: Descriptive Statistics showing management control system tools used to enhance employee performance

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
The human relations technique is common tool of management control system	80	1.00	5.00	3.7000	.95996
Job analysis has been used in determining the performance of employees in local governments	80	1.00	5.00	3.7750	.72871
Job evaluation as a common control tools	80	1.00	5.00	3.6125	.97427
Performance appraisals techniques is a tool of management control systems in local governments	80	1.00	5.00	3.6375	.94459

Training of employees on performance targets in departments.	80	1.00	5.00	3.3000	1.07209
Valid N (listwise)	80				
Average mean				3.60625	

Source: Primary Data, 2024

Legend

Mean Range	Response Mode	Interpretation
2.51-4.00	Strongly Agree	Very High
2.10-2.50	Agree	High
1.51-2.00	Disagree	Low
1.00-1.50	Strongly Disagree	Very Low

The results in Table 4.12 indicate that many management control system tools have had a very high (3.60625) contribution to employee performance in Mbale City. This means that human relations technique is common tool of management control system, job analysis has been used in determining the performance of employees in local governments, job evaluation as a common control tools, performance appraisals techniques is a tool of management control systems in local governments and training of employees on performance targets in departments..

4.4 Role of management control systems in enhancing productivity and competitiveness of employees

The second objective in this study was to determine role of management control systems in enhancing productivity and competitiveness of employees The findings from respondent's opinion accompanying variables under this objective were summarized as follows;

Table 4.7: Showing the role of management control systems in enhancing productivity and competitiveness of employees

QUESTION ITEM	SD	D	N	A	SA
The control function of management is to detect potential weakness that occurs as feedback to the management of an activity	2(3%)	8(10%)	17(21%)	46(58%)	7(9%)
Management control aims to ascertaining whether the task of supervision are in accordance with the established standards	1(1%)	7(9%)	26(33%)	33(41%)	13(16%)
Management control system helps managers to monitor and evaluate the performance of employees	0(0.0%)	23(29%)	0(0.0%)	39(49%)	11(14%)
Management control system in essential in influencing positive behavior of subordinates	3(4%)	5(6%)	16(20%)	40(50%)	16(20%)
Management control enables management to control the behavior of employees makes them accountable to stakeholders	0(0%)	6(8%)	21(26%)	34(43%)	19(24%)

Source: Primary data, 2024

The control function of management is to detect potential weakness that occurs as feedback to the management of an activity

The study investigated whether the control function of management is to detect potential weakness that occurs as feedback to the management of an activity. From the findings, majority 58% of the respondents agreed to the statement, 9% strongly agreed, 21% of the respondents were neutral, 10% disagreed and 3% strongly disagreed.

As evidenced from the above finding, majority of the respondents strongly agreed that the control function of management is to detect potential weakness that occurs as feedback to the management of an activity. Data from interviews also show that the control function of management is to detect potential weakness that occurs as feedback to the management of an activity.

Management control aims to ascertaining whether the tasks of supervision are in accordance with the established standards

Respondents were asked whether management control aims to ascertaining whether the task of supervision are in accordance with the established standards and only 1% of the respondents strongly disagreed, 9% of the respondents disagreed, while other respondents who constituted 33% were neutral, 41% who were the majority agreed and 16% strongly agreed that management control aims to ascertaining whether the task of supervision are in accordance with the established standards.

Therefore from above findings, management control aims to ascertaining whether the task of supervision is in accordance with the established standards with data collected from participants also showing management control aims to ascertaining whether the task of supervision are in accordance with the established standards.

Management control system helps managers to monitor and evaluate the performance of employees

According to the findings, 9% of the respondents disagreed that management control system helps managers to monitor and evaluate the performance of employees, 29% of the respondents were neutral, whereas 49% agreed and 14% strongly agreed that management control system helps managers to monitor and evaluate the performance of employees.

Furthermore, results from interviews also indicated similar opinions that management control system helps managers to monitor and evaluate the performance of employees. The above findings therefore imply that management control system helps managers to monitor and evaluate the performance of employees

Management control system in essential in influencing positive behavior of subordinates

The study further investigated whether management control system in essential in influencing positive behavior of subordinates and from the research findings in table 4.7, 4% of the respondents strongly disagreed that the tax rates are not high, 6% disagreed, 20% were neutral, while 50% of the respondents agreed and 20% of the respondents strongly agreed to the statement that Management control system in essential in influencing positive behavior of subordinates.

The findings of the study imply that Mbale City, management control system in essential in influencing positive behavior of subordinates. This discovery is in line with the data collected from interviews where it was discovered that Management control system in essential in influencing positive behavior of subordinates.

Management control enables management to control the behavior of employees makes them accountable to stakeholders

In Mbale City, lack of effective management control enables management to control the behavior of employees makes them accountable to stakeholders as strongly agreed and agreed by 29% and 43% of the respondents respectively. Only 8% of the respondents disagreed and 26% of the respondents were neutral.

Therefore from the above findings, management control enables management to control the behavior of employees makes them accountable to stakeholders. Even data from interview support this finding where it was revealed that Management control enables management to control the behavior of employees makes them accountable to stakeholders

4.2.9 Descriptive Statistics on the role of management control systems in enhancing productivity and competitiveness of employees

Table 4.8: Descriptive Statistics showing the role of management control systems in enhancing productivity and competitiveness of employees

Descriptive Statistics					
Statements	N	Minimum	Maximum	Mean	Std. Deviation
The control function of management is to detect potential weakness that occurs as feedback to the management of an activity	80	1.00	5.00	3.6000	.88016
Management control aims to ascertain whether the task of supervision are in accordance with the established standards	80	1.00	5.00	3.6250	.90533
Management control system helps managers to monitor and evaluate the performance of employees	80	2.00	5.00	3.6750	.82332
Management control system is essential in influencing positive behavior of subordinates	80	1.00	5.00	3.7625	.97102
Management control enables management to control the behavior of employees makes them accountable to stakeholders	80	2.00	5.00	3.8250	.88267
Valid N (listwise)	80				
Average mean				3.625	

Source: Primary Data, 2024

Legend

Mean Range	Response Mode	Interpretation
2.51-4.00	Strongly Agree	Very High

2.10-2.50	Agree	High
1.51-2.00	Disagree	Low
1.00-1.50	Strongly Disagree	Very Low

Results in table 4.8 show that management control system have had a very high (3.625) contribution to employee performance. These include the control function of management is to detect potential weakness that occurs as feedback to the management of an activity, management control aims to ascertaining whether the task of supervision are in accordance with the established standards, management control system helps managers to monitor and evaluate the performance of employees, management control system in essential in influencing positive behavior of subordinates and management control enables management to control the behavior of employees makes them accountable to stakeholders.

4.5 Interventions that can be adopted in order to improve management control systems and enhance employee performance

The third objective in this study was to establish interventions that can be adopted in order to improve management control systems and enhance employee performance. The findings from respondent's opinion accompanying variables under this objective were summarized as follows:

Table 4.9: Showing interventions that can be adopted in order to improve management control systems and enhance employee performance

QUESTION ITEM	SD	D	N	A	SA
Management control should adhere to principles of sound management and accountability	3(4%)	8(10%)	23(29%)	34(43%)	12(15%)
Employees should be involved in running the organizations through teamwork	4(5%)	7(9%)	24(30%)	29(36%)	16(20%)
Office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together	5(6%)	10(13%)	26(33%)	29(36%)	10(13%)
Management control should be designed according to the culture of the organization.	4(5%)	11(14%)	29(36%)	28(35%)	8(10%)
Organization according to should institute mechanism that allows effective communication to take place	8(10%)	5(6%)	21(26%)	36(45%)	10(13%)

Source: *Primary data, 2024*

Management control should adhere to principles of sound management and accountability

Table 4.9 above shows that 4% of the respondents strongly disagreed that in Mbale City, management control should adhere to principles of sound management and accountability, 10%

disagreed, 29% of the respondents were neutral, 43% who constituted the majority agreed and 15% of the respondents strongly agreed.

Thus from the above findings, it is true that management control should adhere to principles of sound management and accountability as majority of respondents (42.5%) agreed to the statement. Similar findings were obtained from face to face interviews where it was found out that management control should adhere to principles of sound management and accountability.

Employees should be involved in running the organizations through teamwork

According to the study, 5% of the respondents strongly disagreed that in Mbale City, employees should be involved in running the organizations through teamwork 9% disagreed, 30% were not sure, 36% agreed and 20% strongly agreed.

The findings therefore imply that employees should be involved in running the organizations through teamwork. Even the findings obtained from interviews show that employees should be involved in running the organizations through teamwork.

Office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together

It was strongly disagreed by 6% of the respondents that office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together. 19% disagreed, 33% were neutral, 36% agreed and 13% strongly agreed that office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together.

The findings imply that in Mbale City, office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together. Results obtained from interviews also show that office

structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together.

Management control should be designed according to the culture of the organization.

It was strongly disagreed by 5% of the respondents that management control should be designed according to the culture of the organization. 14% disagreed, 36% were not sure, while 35% agreed, and 10% strongly agreed.

From the research findings, the majority of the respondents were not sure whether in Mbale City, management control should be designed according to the culture of the organization.as revealed by 36.3% of the respondents.

Organization according to should institute mechanism that allows effective communication to take place

The researcher also investigated whether organization according to should institute mechanism that allows effective communication to take place. From the findings therefore, 10% of the respondents strongly disagreed that organization according to should institute mechanism that allows effective communication to take place, 6% of the respondents disagreed, and 26% of the respondents were neutral, 45% of the respondents agreed and 13% of the respondents strongly agreed.

The study finding means that organization according to should institute mechanism that allows effective communication to take place as agreed and strongly agreed by 45% and 13% of the respondents and this is in line with the data collected from face to face interviews.

Descriptive statistics on interventions that can be adopted in order to improve management control systems and enhance employee performance

Table 4.10: showing descriptive statistics on interventions that can be adopted in order to improve management control systems and enhance employee performance

Descriptive Statistics

Statements	N	Minimum	Maximum	Mean	Std. Deviation
Management control should adhere to principles of sound management and accountability	80	1.00	5.00	3.5500	.99238
employees should be involved in running the organizations through teamwork	80	1.00	5.00	3.5750	1.06468
Office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together	80	1.00	5.00	3.3625	1.05835
Management control should be designed according to the culture of the organization.	80	1.00	5.00	3.3125	1.00119
Organization according to should institute mechanism that allows effective communication to take place	80	1.00	5.00	3.5000	1.07915
Valid N (listwise)	80				
Average Mean				3.4625	

Source: Primary Data, 2024

Legend

Mean Range Response Mode Interpretation

2.51-4.00	Strongly Agree	Very High
2.10-2.50	Agree	High
1.51-2.00	Disagree	Low
1.00-1.50	Strongly Disagree	Very Low

The results in Table 4.10 indicate that many interventions have had a very high (3.4625) contribution to employee performance in Mbale City. This means that management control should adhere to principles of sound management and accountability, employees should be involved in running the organizations through teamwork, office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together, management control should be designed according to the culture of the organization and organization according to should institute mechanism that allows effective communication to take place.

CHAPTER FIVE
DISCUSSION OF THE FINDINGS, SUMMARY, CONCLUSIONS AND
RECOMMENDATIONS

5.1 Introduction

This chapter presents the summary, conclusion, and recommendations about the study. It also presents at areas for further research.

5.2 Discussion of the findings

Management control system tools used to enhance employee performance

The findings of the study revealed that human relations technique is common tool of management control system. This is accordance with Hall and Charles (2021) who reported that the human relations technique is common tool of management control system.

Findings also revealed that job analysis has been used in determining the [performance of employees in local governments. This is in line with Maxwell (2017) who reported that job analysis has been used in determining the [performance of employees in local governments.

Additionally the study found out that job evaluation as a common control tools. This is in line with the study findings of the Billy and Yuanda (2018) where it was revealed that job evaluation as a monument control tools.

Lastly, study findings revealed that performance appraisals techniques are a tool of management control systems in local governments. This is in line with Hall and Charles (2021) who also pointed out that performance appraisal techniques is a tool of management control systems in local governments

The role of management control systems in enhancing productivity and competitiveness of employees

The findings of the study revealed that the control function of management is to detect potential weakness that occurs as feedback to the management of an activity. This is in line with Billy and

Yuanda (2018) who reported that the control function of management is to detect potential weakness that occurs as feedback to the management of an activity.

The study findings also revealed that management control aims to ascertaining whether the tasks of supervision are in accordance with the established standards. This was in line with the study conducted by Seally (2016) who reported that management control aims to ascertaining whether the task of supervision are in accordance with the established standards.

Additionally, findings also show that management control system helps managers to monitor and evaluate the performance of employees. In support of this finding, Okware and Johnson et al, (2017) argued that management control system helps managers to monitor and evaluate the performance of employees.

Besides that above, the study findings revealed that management control system in essential in influencing positive behavior of subordinates. This is in agreement with the findings of Brigitte et al., (2022) who reported that management control system in essential in influencing positive behavior of subordinates.

Lastly, the study findings show that management control enables management to control the behavior of employees makes them accountable to stakeholders and this was in line with Robbins (2021) who argued that management control enables management to control the behavior of employees makes them accountable to stakeholders.

Interventions that can be adopted in order to improve management control systems and enhance employee performance

The findings of the study revealed that management control should adhere to principles of sound management and accountability. This revelation is in line with the findings of Elkin, Handle and Robbins (2021). who argued that management control should adhere to principles of sound management and accountability.

Besides the above, the study finding show that employee should be involved in running the organizations through teamwork. In support of this finding, Fisher (2020) pointed out that employees should be involved in running the organizations through teamwork.

Further, findings show that office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together. This is in agreement with Billy and Yuanda (2018) who also said that Office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together.

Study findings further show that organization according to should institute mechanism that allows effective communication to take place. This is in line with the findings of Brigitte et al., (2022) study which reported that organization according to should institute mechanism that allows effective communication to take place.

5.3 Summary

Management control system tools used to enhance employee performance

Study findings show that human relations technique is common tool of management control system,

Findings from the research study reveal that job analysis has been used in determining the performance of employees in local governments.

Additionally, job evaluation as a common management system control tool as revealed in the study findings.

It was also discovered in the findings that performance appraisals techniques is a tool of management control systems in local governments.

Other study findings indicate that training of employees on performance targets in departments.

The role of management control systems in enhancing productivity and competitiveness of employees

Participants in the research study mentioned that the control function of management is to detect potential weakness that occurs as feedback to the management of an activity.

Additionally, it was also revealed by study participants that management control aims to ascertaining whether the tasks of supervision are in accordance with the established standards,

Further, management control system helps managers to monitor and evaluate the performance of employees and this was discovered in the findings of the study.

Management control system is essential in influencing positive behavior of subordinates and management control enables management to control the behavior of employees makes them accountable to stakeholders and this was revealed in the study findings.

Interventions that can be adopted in order to improve management control systems and enhance employee performance

Firstly, management control should adhere to principles of sound management and accountability and this was indicated in the study findings.

Secondly, the study also found that employees should be involved in running the organizations through teamwork.

Thirdly, office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together

According to the findings of the study, management control should be designed according to the culture of the organization

Lastly, study findings show that organization according to should institute mechanism that allows effective communication to take place.

5.4 Conclusions

From the study findings, the following conclusions were drawn:

Management control system tools used to enhance employee performance

As revealed in the study findings, human relations technique is common tool of management control system.

Also, it is true that job analysis has been used in determining the performance of employees in local governments.

Additionally, job evaluation as a common management system control tool as revealed in the study findings.

As it was indicated in the findings of the study, performance appraisals techniques is a tool of management control systems in local governments.

It is also true that training of employees on performance targets in departments.

The role of management control systems in enhancing productivity and competitiveness of employees

The control function of management is to detect potential weakness that occurs as feedback to the management of an activity as found by the study.

As it was revealed by study participants, management control aims to ascertaining whether the tasks of supervision are in accordance with the established standards.

Further, management control system helps managers to monitor and evaluate the performance of employees and this was discovered in the findings of the study.

Management control system is essential in influencing positive behavior of subordinates and management control enables management to control the behavior of employees makes them accountable to stakeholders and as revealed in the study findings.

Interventions that can be adopted in order to improve management control systems and enhance employee performance

Several interventions were highlighted by the study such as management control should adhere to principles of sound management and accountability.

The study also found that employees should be involved in running the organizations through teamwork.

Thirdly, office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together as identified by the study.

Further, management control should be designed according to the culture of the organization as discovered in the stud findings.

As study findings show, organization according to should institute mechanism that allows effective communication to take place

5.5 Recommendation

Management control system tools used to enhance employee performance

Human relations technique is common tool of management control system,

Job analysis has been used in determining the performance of employees in local governments,

Job evaluation as a common management system control tool

Performance appraisals techniques is a tool of management control systems in local governments

Training of employees on performance targets in departments.

The role of management control systems in enhancing productivity and competitiveness of employees

The control function of management is to detect potential weakness that occurs as feedback to the management of an activity,

Management control aims to ascertaining whether the tasks of supervision are in accordance with the established standards,

Management control system helps managers to monitor and evaluate the performance of employees,

Management control system in essential in influencing positive behavior of subordinates and management control enables management to control the behavior of employees makes them accountable to stakeholders.

Interventions that can be adopted in order to improve management control systems and enhance employee performance

Management control should adhere to principles of sound management and accountability,

Employees should be involved in running the organizations through teamwork,

Office structure should also change from closed type that promoted bureaucratic procedures a characteristic of management control to open plans where desks of work teams are together,

Management control should be designed according to the culture of the organization

Organization according to should institute mechanism that allows effective communication to take place.

5.6 Areas for further studies

Effect of management leadership styles on employee performance in local governments

Impact of performance appraisal on employee performance in local governments

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APPENDIX I: QUESTIONNAIRE

I am **Nabukonde Caroline**, a student of Uganda Christian University, currently undertaking research on a topic “Impacts of Management Control System on employee performance” case study of Sironko district. You are therefore privileged to participate in this research and the information you give will only be used for academic purpose, kept confidential and will be held anonymous before publication hence feel free as you participate.

Sign:.....

Date:.....

SECTION A: RESPONDENT'S BIO

DATA

Instructions:

(Please fill in blank spaces or tick in the box provided where appropriate)

1. Name: (Optional).....

2. Sex: Male Female

3. Age: 15 – 30 31 – 45 46 – 60

60 +

4. Marital status: Married Single

Widowed Separated Divorced

5. Level of Education: Nil Primary (PLE)

Secondary Tertiary

Others (Please specify).....

6. Occupation: Civil servant Religious leader

Peasant Business

Other (Please specify).....

7. Religion: Catholic Protestants

Muslims Born Again

Others (Please specify).....

SECTION B: ROLES OF MANAGEMENT CONTROL SYSTEM IN ENHANCING PRODUCTIVITY AND COMPETITIVES OF LOCAL GOVERNMENTS

Instructions:

Fill in the blank spaces provided

1. Can management control ascertain whether tasks are in accordance with standards? Give reasons for your answer?

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2. In which ways can management control system help to monitor employee performance?

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3. How can management control system foster an atmosphere of hard work among employees?.....

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4. Does management control system foster team work in diversity? Give reason(s)

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5. How can management control system promote positive attitudes and work behavior that help local government attain their goals?

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6. In which ways can management control system help management to make appropriate decision regarding employee performance?

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7. How can management control system help employees to adjust to organizational culture?.....

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8. Can management control system help management to monitor and observe the implementation of management policies and strategies?

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SECTION C: TOOLS OF MANAGEMENT CONTROL SYSTEMS USED BY LOCAL GOVERNMENTS FOR ENHANCING THE PERFRMANCE OF EMPLOYEES

Instructions:

Fill in the blank spaces provided

1. Is training and capacity building of staff a management control tool? Give reasons

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2. In which ways can job analysis and disruption becomes a management control tool?

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3. Is employee mentorship program a management control tool used in local governments?.....

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4. Job analysis has been regarded as one of the management control tool, why?

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5. How has skills and knowledge approaches been used as management control tools?

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6. How has human relation approaches as a tool of management control been effective in enhancing employee performance in local government?

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7. Can skills and knowledge approaches as management control tool be used in improving employee performance in local governments? Give reason (s)

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SECTION D: INTERVENTIONS THAT CAN BE ADOPTED BY LOCAL GOVERNMENTS IN ORDER TO IMPROVE ON MANAGEMENT CONTROL SYSTEMS FOR ENHANCED EMPLOYEE PERFORMANCE

Instructions:

Fill in the blank spaces provided

1. Can mechanisms of promoting team work help to improve management control’s ability to enhance employee performance in local governments?

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2. How can promoting accountability and transparency as a basis for management control help to improve organizational effectiveness?.....

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3. In which ways can preserving organization culture help to improve the effectiveness of management control policies.....

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4. How can recruiting competent and qualified anagers help to improve management control systems in local governments?.....

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5. Can the provision of better pay, allowance and related benefits help to improve the efficiency and effectiveness of management control systems? Give reason (s)

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6. In which ways can improving on communication enhance the application of management control systems and tools in local governments?

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7. How can carrying out monitoring and evaluation (M & E) as a basis of management control system enhance employee performance in local governments?

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Any other information that will benefit the research study

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Thank you very much for your participation

APPENDIX II: INTERVIEWGUIDE

ROLES OF MANAGEMENT CONTROL SYSTEM IN ENHANCING PRODUCTIVITY AND COMPETITIVES OF LOCAL GOVERNMENTS

9. Can management control ascertain whether tasks are in accordance with standards? Give reasons for your answer?
10. In which ways can management control system help to monitor employee performance?
11. How can management control system foster an atmosphere of hard work among employees?
12. Does management control system foster team work in diversity? Give reason(s)
13. How can management control system promote positive attitudes and work behavior that help local government attain their goals?
14. In which ways can management control system help management to make appropriate decision regarding employee performance?
15. How can management control system help employees to adjust to organizational culture?
16. Can management control system help management to monitor and observe the implementation of management policies and strategies?

TOOLS OF MANAGEMENT CONTROL SYSTEMS USED BY LOCAL GOVERNMENTS FOR ENHANCING THE PERFORMANCE OF EMPLOYEES

8. Is training and capacity building of staff a management control tool? Give reasons
9. In which ways can job analysis and disruption becomes a management control tool?
10. Is employee mentorship program a management control tool used in local governments?
11. Job analysis has been regarded as one of the management control tool, why?
12. How has skills and knowledge approaches been used as management control tools?
13. How human relation approaches as a tool of management control been effective in enhancing employee performance in local government?
14. Can skills and knowledge approaches as management control tool be used in improving employee performance in local governments? Give reason (s)

INTERVENTIONS THAT CAN BE ADOPTED BY LOCAL GOVERNMENTS IN ORDER TO IMPROVE ON MANAGEMENT CONTROL SYSTEMS FOR ENHANCED EMPLOYEE PERFORMANCE

8. Can mechanisms of promoting team work help to improve management control's ability to enhance employee performance in local governments?
9. How can promoting accountability and transparency as a basis for management control help to improve organizational effectiveness?
10. In which ways can preserving organization culture help to improve the effectiveness of management control policies?
11. How can recruiting competent and qualified managers help to improve management control systems in local governments?
12. Can the provision of better pay, allowance and related benefits help to improve the efficiency and effectiveness of management control systems? Give reason (s)

13. In which ways can improving on communication enhance the application of management control systems and tools in local governments?
14. How can carrying out monitoring and evaluation (M & E) as a basis of management control system enhance employee performance in local governments?

APPENDIX III: HOUSEHOLD QUESTIONS GUIDE

ROLES OF MANAGEMENT CONTROL SYSTEM IN ENHANCING PRODUCTIVITY AND COMPETITIVES OF LOCAL GOVERNMENTS

17. Can management control ascertain whether tasks are in accordance with standards. Give reasons for your answer?
18. In which ways can management control system help to monitor employee performance?
19. How can management control system foster an atmosphere of hard work among employees?
20. Does management control system foster team work in diversity? Give reason(s)
21. How can management control system promote positive attitudes and work behavior that help local government attain their goals?
22. In which ways can management control system help management to make appropriate decision regarding employee performance?
23. How can management control system help employees to adjust to organizational culture?
24. Can management control system help management to monitor and observe the implementation of management policies and strategies?

TOOLS OF MANAGEMENT CONTROL SYSTEMS USED BY LOCAL GOVERNMENTS FOR ENHANCING THE PERFORMANCE OF EMPLOYEES

15. Is training and capacity building of staff a management control tool? Give reasons
16. In which ways can job analysis and disruption becomes a management control tool?
17. Is employee mentorship program a management control tool used in local governments?
18. Job analysis has been regarded as one of the management control tool, why?
19. How has skills and knowledge approaches been used as management control tools?
20. How human relation approaches as a tool of management control been effective in enhancing employee performance in local government?

21. Can skills and knowledge approaches as management control tool be used in improving employee performance in local governments? Give reason (s)

INTERVENTIONS THAT CAN BE ADOPTED BY LOCAL GOVERNMENTS IN ORDER TO IMPROVE ON MANAGEMENT CONTROL SYSTEMS FOR ENHANCED EMPLOYEE PERFORMANCE

Can mechanisms of promoting team work help to improve management control's ability to enhance employee performance in local governments?

15. How can promoting accountability and transparency as a basis for management control help to improve organizational effectiveness?
16. In which ways can preserving organization culture help to improve the effectiveness of management control policies?
17. How can recruiting competent and qualified managers help to improve management control systems in local governments?
18. Can the provision of better pay, allowance and related benefits help to improve the efficiency and effectiveness of management control systems? Give reason (s)
19. In which ways can improving on communication enhance the application of management control systems and tools in local governments?
20. How can carrying out monitoring and evaluation (M & E) as a basis of management control system enhance employee performance in local governments?

APPENDIX V: WORK PLAN

S/ NO	ACTIVITY	DURATION
1	Development of questionnaire	5 days
2	Distribution of questionnaires	6 days
3	Data processing	10 days
4	Writing draft and typing final report	7 days
5	Submission	2 days
	Total	30

APPENDIX VI: BUDGETARY ESTIMATES

S/NO	ITEM	QUANTITY	UNIT COST	TOTAL
1	Printing papers	1 ream	9,000	9,000
2	Photocopying papers	2 reams	9,000	18,000
3	Ruled papers	1 ream	14,000	14,000
4	Flash disk	1	25,000	25,000
5	Pens, pencils and note book			5,000
6	Photocopying expenses			15,000
7	Typing and printings			300,000
8	Binding final report	3 books	15,000	45,000
9	Airtime			30,000
10	Transport			100,000
	Total			561,000