

# ANALYZING MANAGERIAL CONTROL OF INCOME GENERATING PROJECTS AND ITS EFFECT ON SUSTAINABLE REALIZATION OF THEIR PURPOSE: THE CASE OF CATHOLIC RELIGIOUS CONGREGATIONS IN CENTRAL UGANDA

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## **Abstract**

*Failure to realize the expected key performance indicators in a sustainable manner has characterized and continues to be a major challenge facing many income generating projects, especially those established by catholic religious congregations in central Uganda. It therefore constitutes concern that motivated the conducting of an empirical study to analyze whether it was caused by the management of the projects or not. The study was conducted as a descriptive cross sectional survey involving a correlation design. Its sample was 92 respondents who included superior generals, project coordinators, treasurer generals and project managers. This paper covers a part of this study that analyzed how the control of the projects accounted for realizing their key performance indicators in a sustainable manner. Accordingly, this paper analyzes (a) the nature of control exercised in these projects, (b) the level at which the projects realize their key performance indicators sustainably, and (c) the effect of the exercised control on the level at which the projects realizes their key performance indicators in a sustainable manner. The paper analyses these issues using descriptive and multivariate regression analysis after reviewing literature on control and performance indicators of income generating projects and explaining the methodology used to conduct the study. Findings indicate that the control exercised in most of the projects is ineffective and its effect on their realization of key performance indicators is weak. The study is therefore concluded by emphasizing the need to improve the control of the projects to effective levels. Consequently, recommendations are made to the top leadership of the congregations and project managers to effectively play their roles in the control of the projects while putting emphasis on ensuring effective supervision, monitoring and provision of feedback.*

**Keywords:** *Managerial Control, Income Generation, Sustainable Realization*

## **Introduction**

Control is defined as a management function that involves the setting of rules, supervision, coordination, monitoring, evaluation and giving feedback about any undertaking for the sole purpose of ensuring that the undertaking realizes desired results in a sustainable manner (Kayors, 2009; Kotter & Cohen, 2009; Bosch, Tait & Venter, 2006; Chapman, 2004; Dublin,

2002). According to Jean-François (2004), the desired results include attaining the undertaking's key performance indicators. Control can therefore be questioned when an undertaking fails to attain its key performance indicators in a sustainable manner. An undertaking can be anything ranging from a simple course of action to complex enterprises, including income generating projects.

As implied by their very name, income generating projects refer to undertakings established to engender economic returns or gains required to meet the business, welfare or development goals of their initiators that may be governments, communities, organizations or individuals (Mokgotho, 2010; Yourker, 2003; Trollip & Boshoff, 2001). In this paper, income generating projects are defined as all undertakings established by catholic religious congregations in central Uganda to produce economic returns considered necessary to meet the welfare and development needs of these congregations. This definition implies that catholic religious congregations start income generating projects not for the sake of it, but to realize a purpose – which Bryk, Valerie and Holland (2009) specified as satisfying the welfare and development needs of the congregations.

Important to note is that any project effectively achieves its purpose (such as satisfying the congregations' needs) only when it is managed in a manner that enables it to realize its defined key performance indicators in a sustainable way (Yourker, 2003). A project can attain different performance indicators, including employee performance indicators, economic performance indicators, social performance indicators, and environmental performance indicators (Gomez-Mejia, Balkin & Cardy, 2008). However, the ones considered as key performance indicators are only those that measure the degree to which the project's purpose is attained in a sustainable way (Hunt & Killen, 2008).

Catholic religious congregations establish income generating projects for the purpose of making economic returns needed to facilitate the welfare of their members and to meet their development needs. Harrod-Domar income generation theory advances a view that this purpose can be attained only when the initiated projects are managed in a way that enables them to not only cover their capital and operating costs but also make a surplus that can be used for consumption, saving and reinvestment (Cheung, 2013; Prabha, 2013; Sheheli, 2011; Nielsen, 2009). Consequently, these projects' key performance indicators were in this paper considered as a covering its initial capital and operating costs (self-reliance), generating gains needed to facilitate the welfare of the congregations' members

(benefits), and realizing surplus needed to expand the projects themselves or to support other projects in need of support.

Key performance indicators were defined that way because an increasing number of income generating projects established by the catholic religious congregations having been failing and continue to fail to realize each of the above mentioned indicators as expected (Superior Generals' Report, 2009, 2013). It is in fact such failure that caused the author of this paper to be concerned, since it constitutes a threat not only to the welfare of the congregations' members but also to fulfilling the public interest that some of the projects such as schools are intended to serve. Consequently, a study was conducted to analyze whether the failure was caused by the management of the projects. This paper presents the analysis of how control was found to be accountable for this failure. In particular, the paper analyzes:

- (a) The nature of managerial control exercised in the income generating projects of the catholic religious congregations in central Uganda.
- (b) The level at which these projects realize their key performance indicators in a sustainable way
- (c) The effect of the exercised control on the level at which the projects realize their key performance indicators in a sustainable way.

The analysis was carried out based on the literature presented in the forthcoming section.

### **Literature Review**

Various studies have identified control as one of the core functions by which management carries out its work (see for instance Kayors, 2009; Bosch, Tait & Venter, 2006; Keirungi, 2006; Chapman, 2004; Barrett, 2003; Dublin, 2002). A number of studies have also been conducted about how control affects an enterprise's ability to attain its key performance indicators in a sustainable manner (Mondadori, 2013; Ciemleja & Natalja, 2011; Daniel, 2011; Epstein, 2009; Gomez-Mejia *et al.*, 2008; Hunt & Killen, 2008; Perrini & Tencati, 2006; Wisner & Epstein, 2003; Epstein & Manzoni, 2002; Collins, 2001). These studies highlight different indicators of performance, including employee performance indicators (commitment, regularity, productivity, meeting employee targets, and others), economic indicators (enterprise survival, profits, losses, growth), social indicators (provision of employment and serving public interest), and environmental indicators (conserving or degrading the environment).

However, not all these performance indicators were investigated in this paper. Only those that are critical to realizing a project's purpose were considered based on the rationale of Harrod-Domar income generation theory. This theory posits that the main purpose of an income generating project can be attained in a sustainable way only when the project is managed in a way that enables it to not only cover its initial capital and operating costs but also make a surplus that can be used for consumption, saving and reinvestment (Cheung, 2013; Prabha, 2013; Sheheli, 2011; Nielsen, 2009). This implies that the key performance indicators of an income generating project include covering its initial capital and operating costs, generating economic gains and realizing surplus. In this paper covering a project's capital and operating costs was considered as self-reliance and was measured as the ability of a project to operate without any external assistance (National Opinion Research Center, 2010). The project's ability to realize economic gains was considered in this paper as its ability to realize expected benefits (Marek & Mancini, 2007). A project's surplus was considered as the ability of a project to generate income that could be used to expand its operations and/or support other projects (Mokgotho, 2010). These studies were however, not conducted about the income generating projects of catholic religious congregations in central Uganda. Whether their observations apply to these projects or not was therefore necessary to validate.

Specifically, the study of Barrett (2003) indicates that not only does management use the control to carry out the setting of rules, procedures, standards, guidelines required to guide the conducting of planned tasks, roles, activities and operations. It also uses this function to conduct supervision, coordination, monitoring and evaluation of all the activities and operations planned to enable an enterprise to pursue and realize its performance. Chapman (2004) noted that the way by which management develops rules, procedures, standards and guidelines to follow when implementing the planned activities and operations is referred to as prescriptive control. The same observation appears in the work of Bosch *et al.* (2006). According to Dublin (2002), management conducts prescriptive control to ensure that planned business goals and benefits are attained through compliance with the set stipulations. Dublin (2002) observed that without control it is difficult for any enterprise to achieve its performance in an effective and efficient way. Indeed, it is through prescriptive control that management develops a working system deemed fit to facilitate the coordination and harmonization of all the planned responsibilities and



activities of an enterprise, and to ensure that they are all well-linked, conducted and accomplished as expected (Keirungi, 2006).

It is important to note that while the foregoing observations explain what control of a prescriptive nature involves, they do not link what it does to the sustainability which an enterprise is expected to realize, especially in terms of income generation. Indeed, Dublin's concern is about describing control as one of the management functions. Chapman's (2004) interest was in explaining theories of management and leadership yet that of Keirungi (2006) was in analyzing the effect of internal control on service delivery performance of Makerere University. Barrett (2003 concern) was about management and motivation of people in general and how management can use control to encourage and realize desired employee performance in particular. Consequently, this study was needed to analyze how this type of control influences the sustainability of income generating projects, particularly those established by catholic religious congregations in central Uganda.

According to Kayors (2009), supervision means the same thing as concurrent control and it involves the manner in which management not only assigns tasks, responsibilities and activities to staff members but also ensures that all the employees are carrying out the allocated tasks in an efficient and effective manner. With supervision, managers are expected to keep an eye on what is ongoing in an enterprise, moving around, watching and encouraging employees to carry on with their work; it also involves giving directorial assistance to those who seem not to be working properly so as to keep them on course (Rosenthal, 2004). The management conducts what is referred to as detective control by monitoring and evaluating or appraising employee work performance, following up, checking and reviewing the progress made against plans or set standards and targets, giving feedback, and recommending corrective action where modification is deemed necessary (Limburg, 2010). This type of control is carried out to establish not only how an enterprise has been able to attain its goals and benefits through employee performance but also what needs to be done to correct negative deviations, if any, or to improve performance, if the need arises (Criveanu & Iacob, 2011).

As noted earlier, even the above cited scholars described control as just a function that management uses to ensure that employees perform the responsibilities, tasks and activities assigned to enable an enterprise to realize desired goals and benefits. None of them delved into how control

affects the ability of an enterprise to realize its key performance indicators in a sustainable way. This was therefore the gap that the study was intended to bridge using the income generating projects started by catholic religious congregations in central Uganda as a case in point. It should further be emphasized that even the studies that indicate that control affects the performance of enterprises in a significant manner did not cover these projects.

In particular, Mondadori (2013) observed that control enables income generating enterprises to pursue and realize desired performance indicators by putting in place a set of procedures, organizational structures and activities that measure employee and corporate performance in relation to set targets and objectives for the purpose of identifying and monitoring weaknesses, undesirable performance variances and risks, and to address them in a corrective manner. Mondadori (2013) emphasized that for control to promote realization of the desired level of sustainability, it has to be carried out in an effective manner. Is this kind of control carried out in the income generating projects operated in the catholic religious congregations in central Uganda?

According to Daniel (2011), control translates into significant realization of desired results when it is conducted not only by supervising and integrating quality into every job but by also establishing employee performance teams. Daniel (2011) asserted that enterprises that use this type of control form quality teams, process improvement teams and performance reporting teams, all of which deliver sustainable performance. He described a quality team as a group of employees established at every level of an enterprise's hierarchy to supervise and ensure that the set work guidelines, standards and procedures are observed and followed when employees are pursuing the set performance objectives, goals and targets. This scholar however, focused on performance management as a sustainable enterprise, but not on how control affects realization of the key performance indicators of income generating projects. Therefore, as to how control affects realization of these projects' key performance indicators needed to be analyzed.

In support of Daniel (2011), Mondadori (2013) noted that such teams ensure that targets set for each employee are clearly defined and activities by which the targets are pursued are also well-defined. According to Epstein (2009), quality teams ensure that there are control limits in place. A control limit is an activity execution level below which employee

performance is deemed unacceptable and reprimandable, at which employee performance is deemed satisfactory and above which employee performance is deemed excellent (Epstein, 2009; GRI, 2006; Collins, 2001). A control limit sets a mandatory performance level for every employee (GRI, 2006; Epstein & Manzoni, 2002; Epstein & Roy, 2001). Elkington (2004) observed that in a school project, for instance, if a teacher is required to teach 30 lessons in five days every week and to stay at school from 8:00am to 5:00pm everyday, then any teacher who does not satisfy these performance limits has to be reprimanded. However, a teacher who surpasses the 30 lessons, reports for work before 8:00am and leaves after 5:00pm is considered an excellent performer.

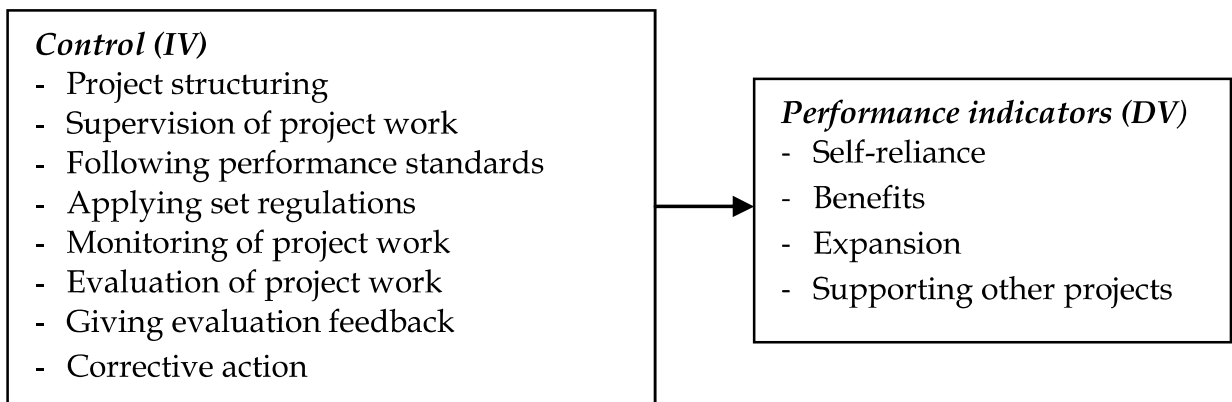
According to Wisner and Epstein (2003), process improvement teams are established to review and provide feedback regarding the core business processes regularly. These scholars observed further that these teams carry out process reviews by meeting regularly following predetermined schedules for reviewing mission-critical business processes. The teams also focus on how to improve employee and enterprise performance, and make process changes that they deem appropriate to realizing desired enterprise performance (Ciemleja & Natalja, 2011). Performance reporting teams are established to track and monitor the performance of each employee and that of the entire enterprise for the purpose of establishing whether performance conforms to the objectives, goals and targets set for each employee and for the enterprise as a whole (Mondadori, 2013). Without performance reporting teams, any enterprise finds it difficult to know how it is performing and the improvement it needs to pursue its key performance indicators, especially in a manner that satisfies stakeholder expectations (Perrini & Tencati, 2006).

Despite making observations that reflect how control affects an enterprise's ability to realize desired performance, none of the scholars cited above covered the effect in the context of income generating projects analysed in this paper. In particular, Epstein (2009) focused on analysis of the drivers and measures of success in high performance organizations. When he was with his colleague, Epstein and Manzoni (2002) focused on performance measurement and management control in general. With his other colleague, Epstein and Roy (2001) focused on examining sustainability in action so as to identify and measure the key performance drivers. In the case of Wisner and Epstein (2003), the interest was in linking management control system choices to environmental performance using evidence from Mexico. Collins (2001) focused on investigation into why

some companies make the leap and others don't while Mondadori's (2013) concern was about the relationship between internal control and risk management system. The study of Perrini and Tencati (2006) was about an investigation into sustainability and stakeholder management with intent to identify the need for new corporate performance evaluation and reporting systems. The study of Global Reporting Initiative (2006) was about developing sustainability reporting guidelines yet that of Elkington (2004) focused on how school projects can operate in a sustainable manner using win-win-win business strategies. Yet Daniel's (2011) interest was in analyzing performance management as a sustainable enterprise.

In general, literature indicates that control has been widely addressed as a management function. It further shows that the effect of control on the ability of an enterprise to realize desired performance has also received a good degree of scholarly attention. The literature indicates however, that the way control affects the ability of the income generating projects of the catholic religious congregations to realize their key performance indicators is not covered at all. This is why this paper was necessary. The paper was developed based on the conceptual framework presented in Figure 1.

*Figure 1: Conceptual framework: Control and key performance indicators of income generating projects*



## **Methodology**

The study from which this paper was developed was designed as a descriptive cross sectional survey involving a correlation design and a triangulation of qualitative and quantitative approaches to data collection and analysis. As Amin (2005) observed, this design was deemed suitable to facilitate analyzing the nature of control exercised in the income generating projects of the catholic religious congregations and the way it affected the ability of the projects to realize their key performance indicators in a

sustainable manner. The design facilitated this analysis by enabling collection of firsthand self-report qualitative and quantitative data. The data was collected in form of how a sample of 92 respondents perceived the nature of control exercised in these projects as well as the level at which the projects were perceived to attain their key performance indicators.

The sample was selected from four congregations selected purposively from central Uganda, since only congregations with income generating projects were targeted to participate in the study. This sample included 40 community project managers, 40 congregational project managers, four (4) superior generals, 4 treasurer generals and four (4) project coordinators. All the respondents were selected using purposive sampling because only those who were in position to provide required data on the variables of the study were preferred. Quantitative data was collected from project managers using a valid and reliable questionnaire (Content validity index = 0.893,  $\alpha$  = 0.883) containing items that measured the perception of each variable using a Likert scale running from strongly disagree (SD = 1), disagree (D = 2), undecided (UD = 3), agree (A = 4), strongly agree (SA = 5). Qualitative data was collected from superior and provincial generals and project coordinators using a valid interview guide (Content validity index = 0.813). While qualitative data was analyzed using content analysis, quantitative data was analysed using the descriptive, data transformation and multivariate regression methods of the SPSS program version 22.

## **Findings**

*Objective One:* This objective was intended to analyze the nature of control exercised in the income generating projects of the catholic religious congregations in central Uganda. Descriptive findings showing how this nature was perceived by project managers are summarized in Table 1.

**Table 1:** *Project managers' perception of control of income generating projects of the catholic religious congregations in central Uganda*

<b>Control</b>	<b>Indicators</b>	<b>Specific measures</b>	<b>Percentage of Managers per perception (N = 80)</b>				
			<b>SD</b>	<b>D</b>	<b>UD</b>	<b>A</b>	<b>SA</b>
	<i>Project structuring</i>	Project has a well-laid job structure	0.0	36.3	0.0	60.0	3.7
	<i>Supervision</i>	Project activities are well-supervised	0.0	22.5	0.0	41.3	31.2
		All the project's workers are supervised	0.0	17.5	0.0	67.5	15.0
	<i>Following work standards</i>	Project's work is conducted following set performance standards	30.0	30.0	0.0	28.8	11.2
	<i>Applying set regulations</i>	Efforts are made to ensure that prescribed regulations are strictly observed	8.8	38.7	0.0	42.5	10.0
	<i>Monitoring of project work</i>	Efforts are made to monitor all workers with intent to check what they are doing and how they are doing it	21.2	22.5	0.0	45.0	11.3
	<i>Evaluation of project work</i>	All employees are evaluated to establish how they have performed	26.5	17.6	1.0	33.2	21.7
	<i>Giving feedback</i>	Feedback is given to all evaluated employees in a way that points them to what they should do	50.0	10.0	0.0	30.0	10.0
	<i>Corrective action</i>	Efforts are made to ensure that corrective action recommended from evaluation is implemented.	7.4	36.6	0.0	44.7	11.3
	<b>Total</b>		<b>16.0</b>	<b>25.7</b>	<b>0.0</b>	<b>43.7</b>	<b>13.9</b>

The findings in Table 1 show that on average, 41.7% (16% + 25.7%) of the project managers disagreed and strongly disagreed, and they meant that no control was exercised in their projects. Respondents who agreed were 43.7% and these meant that control was carried out in their projects but not as effectively as expected. Respondents who strongly agreed were 13.9% and these alluded to the fact that control was effectively exercised in their projects. These findings indicate that project managers who perceived that there was no control in their projects plus those who perceived that control exercised in their projects was not as effective as expected were 86.1% and were therefore the majority. This suggests that control was not effectively conducted in most of the projects.

Further investigation was carried out about the nature of control conducted in the projects. This involved interviewing superior generals and project coordinators. These respondents were specifically asked to describe the kind of control that was exercised in the income generating projects of their respective congregations. One of the superior generals replied:

*Efforts are made to monitor our schools, other formal institutions and even the projects operating at community or convent level. We monitor them to find out how they have executed the responsibilities assigned to them, and how far they have met our expectations in terms of internal benefits and public interest.*

Another superior general responded:

*Community members at convent level evaluate the progress of their projects and have close supervision of their projects' activities. Committees are also in place to conduct evaluation of the congregational projects' financial performance and progress. These committees conduct evaluation in schools mostly. The challenge however, is that there are no standards to follow when conducting evaluation of most of the projects' performance. Usually, evaluation and monitoring committees rely on what project managers present as performance or progress reports.*

Another superior general had this to say:

*Although monitoring is carried out, it is often conducted at the time when projects have already collapsed. The level of monitoring is quite unsatisfactory. There is lack of accountability systems which implies that monitoring and evaluation of projects is not properly done. In fact, even some of the reports made by project managers are not quite transparent in terms of surplus or loss realized. These reports tend to pass undetected because no professional auditors are usually invited to do professional or technical monitoring. Those put in*

*charge of some projects end up behaving as if the projects are their personal businesses. They tend to harvest a lot of profits from the project without being monitored.*

The above qualitative findings indicate that although congregations carried out control of their projects in form of monitoring and evaluation, the level at which this was done was generally unsatisfactory. As to how such control affected the projects' ability to realize their key performance indicators was also investigated. In the first place, the interviews held with superior generals and project coordinators involved asking these respondents to give their views on this effect. One of the superior generals said:

*Since the monitoring and evaluation of the projects is not satisfactory, it cannot have a big effect on the projects' ability to realize their key performance indicators. I highly suspect that most of our projects are failing to progress well because of our poor levels of monitoring and evaluating those who operate them.*

Another superior general noted:

*The committees that are responsible for overseeing the operation, maintenance and expansion of the projects are in place, but they often intervene when it is too late. Instead of being on the ground, they wait for end-of-year reports prepared and submitted by project managers. Sometimes, the reports do not reflect what is exactly on the ground. The committee has to go there, but they rarely do. They only take action after the projects have started to collapse. That is when they discover that some of the reports submitted by project managers are not authentic. Failure to conduct serious monitoring and evaluation has rendered some of the income generating projects 'sleeping giants'. They have all the resources needed to perform well and even grow, but all the vast resources lie unutilized because of unserious monitoring and evaluation of those in charge of them.*

The foregoing findings suggest that the level of external control that was carried out at the congregational level was not enough to enable the projects to realize their key performance indicators as desired.

**Objective Two:** This objective focused on investigating the level at which income generating projects of the catholic religious congregations in central Uganda realize their key performance indicators. Descriptive findings obtained from project managers are shown in Table 2.



*Table 2: Project managers' perception of level of sustainable realization of key performance indicators by income generating projects of the catholic religious congregations in central Uganda*

Key performance indicators	Specific measures	Percentage of Managers per perception (N = 80)				
		SD	D	UD	A	SA
<i>Self-reliance</i>	Project does not depend on any financial support from donors	2.5	35.0	0.0	51.3	11.2
	Project does not depend on any financial support from government	20.0	15.0	0.0	63.7	1.3
	Project does not depend on financial support from other projects of the congregation	22.5	22.5	0.0	38.7	16.3
<i>Benefits</i>	Project produces the benefits expected from it to support the wellbeing of congregational members	11.2	16.3	7.5	51.3	13.7
<i>Surplus income</i>	Project generates surplus income used to expand the scale of its operations	22.5	31.2	0.0	46.3	0.0
	Project generates surplus income used to fund other projects	30.0	28.8	0.0	30.0	11.2
	Project generates surplus income used to start other income generating projects	2.5	51.3	0.0	35.0	11.2
<b>Total</b>		<b>15.9</b>	<b>28.6</b>	<b>1.0</b>	<b>45.2</b>	<b>9.3</b>

From the total frequency distribution in Table 2, respondents who disagreed (28.6%) and strongly disagreed (15.9%) implied that their projects did not realize their key performance indicators. Those who were undecided (1%) alluded to uncertainty about the realization of these performance indicators. Respondents who agreed (45.2%) implied that the level of realizing their projects' key performance indicators was low while those who

strongly agreed (9.3%) implied that their projects posted a high level of realizing these indicators. These results indicate that the majority of the respondents (89.3% = 15.9% + 28.6% + 45.2%) showed that either their projects did not realize their key performance indicators at all or registered low levels of realizing these indicators.

**Objective Three:** This objective focused on analyzing the effect of the exercised control on the level at which the projects realize their key performance indicators. The analysis was carried out using multivariate regression analysis. Findings are presented in Table 3.

**Table 3:** *Effect of control on level of sustainable realization of key performance indicators by income generating projects of catholic religious congregations in Central Uganda*

Independent variable: (control of projects)	Statistics predicted on sustainability and its indicators						
	Constant	Self-reliance (Beta)	Benefits (Beta)	Surplus income (Beta)	Level of sustainable realization of key performance indicators		
					R-Square	Adjusted R-Square	F Sig.
Project structuring	1.014	.001	.002	.009	.042	.040	0.983 .603
Supervision	7.017	.103	.202	.179	.366	.365	31.319 .000
Following work standards	10.139	.099	.103	.010	.096	.096	1.159 .336
Applying set regulations	1.044	.001	.010	.022	.027	.026	1.060 .089
Monitoring of project work	4.022	.100	.103	.123	.201	.200	7.115 .000
Evaluation of project work	1.600	.002	.003	.023	.032	.032	0.509 .077
Giving feedback	3.075	.075	.101	.002	.106	.105	4.081 .001
Corrective action	0.053	.005	.016	.004	.017	.015	0.707 .093
Control	10.744	.386	.540	.462	.389	.387	39.919 .000

*Pearson correlation coefficient between overall control and sustainability = .624*

The Adjusted R-Square values, F-values and levels of significance in Table 3 show that the control predicted the level of sustainable realization of key performance indicators of the projects of catholic religious congregations in central Uganda by a significant 38.7% (Adjusted R-Square = .387,  $F = 39.919$ , Sig. = .000 < .01). This suggests that the manner in which control was exercised in these projects considerably influenced the level at which they realized their key performance indicators in a sustainable way. The same statistics indicate that only three indicators of control were significant predictors of this level. These were supervision, which predicted this level by a significant 36.5% (Adjusted R-Square = .365,  $F = 31.319$ , Sig. = .000 < .01), monitoring of the projects' work that predicted the level by a significant 20% (Adjusted R-Square = .200,  $F = 7.115$ , Sig. = .001 < .01), and giving feedback which predicted this level by a significant 10.5% (Adjusted R-Square = .200,  $F = 4.081$ , Sig. = .001 < .01). The magnitudes of the Adjusted R-Squares indicate that supervision was the best predictor of the projects' level of attaining their key performance indicators in a sustainable manner. The fact that all the magnitudes of the Adjusted R-Squares were less than 0.5 suggests that the effect of control and all its specific indicators was generally weak.

The Beta coefficients in Table 3 indicate that the level of control that was conducted in the projects influenced their ability to be self-reliant by a positive 38.6% (Beta = .386) and to attain expected benefits by a positive and strong 54% (Beta = .540) and surplus income by a positive and strong 46.2% (Beta = .462). These findings imply that control influenced the different forms of the projects' sustainability in a positive manner. The influence was strong on realizing expected benefits and was mostly contributed by the way the projects supervision was carried out in the projects (Beta = .202).

## **Discussion**

Findings in Table 3 indicate that the nature of control exercised in the income generating projects of the catholic religious congregations in central Uganda had a significant and positive influence on level of realizing their key performance indicators in a sustainable manner. This implies that control and this level varied in the same direction. It therefore implies that if control was effectively conducted it would enable the projects to realize their key performance indicators in a sustainable way. The reverse is also true. Therefore, the level of the projects' sustainable realization of key performance indicators depended on how their management exercised

control. The findings therefore, support the studies of Mondadori (2013), Ciemleja and Natalja (2011), Daniel (2011), Epstein (2009), and Bonacchi and Rinaldi (2007). Each of these studies indicates that control has a significant influence on the ability of an enterprise to realize its key performance indicators in a sustainable manner.

Mondadori's (2013) indicates however, that for control to enable any project to realize its key performance indicators in a sustainable way, it has to be carried out in an effective manner. This was unfortunately not the case in most of the studied income generating projects. Findings in Table 1 indicate that on the whole, only 13.9% of the project managers reported that control was effectively conducted in their projects. This implies that over 86% of the project managers showed that control exercised in their projects was not effective. In fact, the level of ineffectiveness was so high that control was perceivably not recognized in projects managed by close of 42% of the respondent project managers (Table 1). This explains why despite its statistical significance, control translated into a weak effect on the projects' level of realizing their key performance indicators in a sustainable way.

Indeed, findings in Table 3 show that control influenced the level of the projects' sustainable realization of expected key performance indicators by only 38.7%. This implies that if the target was to realize these indicators by 100%, control enabled the projects to realize it by only about 39%. This suggests that control was weak, since it could not enable the projects to attain over 60% of the key performance indicators in a sustainable manner. The findings therefore, point to the need to improve the level of control exercised in these projects. This improvement is in fact necessary owing to the positive nature of the effect. This effect implies the level of realizing the indicators in a sustainable manner will improve once control is improved. Moreover, the need to make the necessary improvements in control cannot be overemphasized owing to the role that control ideally plays in facilitating any project to realize its key performance indicators in a sustainable manner. This ideal role is clearly discussed in the work of Kayors (2009), Bosch *et al.* (2006), Keirungi (2006) and Chapman (2004). This work indicates that it is control that management uses to ensure that employees perform the responsibilities, tasks and activities assigned to them to enable any enterprise to realize desired results, including the expected key performance indicators.

Critical inspection of the findings in Table 3 suggests that the dimensions of control that significantly and positively affected the projects' level of realizing their key performance indicators in sustainable manner included supervision, monitoring of project work and giving evaluation feedback to workers. Supervision had the most significant influence. This gives credence to the observations made by Mondadori (2013), Daniel (2011) and Wisner and Epstein (2003) that the way supervision, monitoring and provision of feedback are carried out in any enterprise has a significant influence on an enterprise's ability to realize its key performance indicators in a sustainable way. The positive nature of the effect of these three control practices implies that when each of them is improved, it will lead to significant improvement in the projects' ability to realize such indicators, more so when emphasis is put on improving supervision. Moreover, findings in Table 1 indicate that these improvements are critically needed in the studied projects.

As a matter of fact, Table 1 indicates that the supervision of the congregational and community projects' workers and activities was carried out but not as effectively as expected. This implies that the level at which supervision was conducted was below these project managers' expectations. There is therefore need to improve this supervision if the projects are to realize their key performance indicators in a sustainable manner. Improving supervision is particularly needed in view of the critical role it plays as discussed in the scholarly work of Criveanu and Iacob (2011), Limburg (2010), Kayors (2009) and Rosenthal (2004). Each of these scholars considers supervision as a concurrent control practice by which managers take charge of their workers by assigning them jobs and ensuring that the jobs are carried out in an efficient and effective manner. It is through supervision that managers keep an eye on employees as they work, encouraging them to carry on whenever need arises, and giving directorial support to those who seem not to be working properly so as to keep them on course. So, when supervision is not effectively conducted, employees are not effectively watched and kept on the course required to achieve desired sustainability. Therefore, the fact that it was not effectively carried in most of the income generating projects of the catholic religious congregations in central Uganda points to the dire need to improve it.

The fact that monitoring influenced the projects' level of sustainable realization of key performance indicators in a positively significant manner suggests that if monitoring is improved, it will lead to a significant improvement in this level. The findings in Table 1 indicate that this

improvement is needed as a matter of necessity. Indeed, no efforts were made to monitor workers in most of the projects for the purpose of checking what they were doing and how they were doing it. The need is even made more implied by the qualitative findings gathered from the interviewed superior generals and project coordinators. These findings revealed that even the monitoring of the projects by the overall leadership of the congregations was not effective. Not only was it carried out in an unsatisfactory manner. It was also mostly carried out at a time when some of the projects were in already in irredeemable conditions. This explains why some of the projects even collapsed. It is therefore, necessary to improve the monitoring of the projects, if the congregations are to reap its advantages as discussed by Limburg (2010), therefore realizing the desired sustainability of the projects, especially in the area of realizing surplus income.

Equally important is improving the manner in which evaluation feedback is given to project workers. Being a significant predictor of the projects' level of sustainable realization of key performance indicators implies that once it is conducted effectively, it will lead to significant improvements in this level generally and in the realized benefits in particular. Improving the provision of feedback to the projects' workers is particularly needed in view of the findings in Table 1. These findings show that the giving of feedback to evaluated employees was not effectively executed in congregational projects and not at all carried out in community projects. This suggests that all project workers were not effectively informed about their weaknesses and strengths as well as where they needed to improve. This must have constrained the projects' ability to realize desired sustainability, since it implies that employees worked in conditions in which they were not improving in terms of how to do their jobs better. This needs to change, hence the need to improve the provision of feedback to the projects' workers.

It is essential to note that findings in Table 3 indicate that other dimensions such as project structuring, applying set regulations, evaluation of project work, following work standards, and administration of corrective action were not significant predictors of the level of sustainable realization of projects' key performance indicators. These findings did not support Criveanu and Iacob (2011) who identified each of these control practices as significant predictors of enterprise sustainability. The findings revealed however, that the practices were positive predictors. This suggests that

when they are improved, they will make a positive impact on the sustainability of the projects.

In general, findings indicate the influence that control had on the sustainability of the income generating projects of the catholic religious congregations in central Uganda was positive and significant but weak. This influence was mostly as a result of the significant contributions of how the control practices of supervision, monitoring and provision of feedback were conducted. Other control practices like project structuring, applying set regulations, evaluation of project work, following work standards, and administration of corrective action were not significant predictors of the sustainability of the studied projects.

### **Conclusions**

Findings indicate that if the weak but positive and significant influence that control had on the level of sustainable realization of the key performance indicators of the income generating projects of the catholic religious congregations in central Uganda is improved, it will result into significant improvement in this level. The findings also show that when improving control, more attention needs to be put on monitoring and provision of feedback while putting emphasis on supervision. Other control practices like project structuring, applying set regulations, evaluation of project work, following work standards, and administration of corrective action need not to be neglected, since improving them will generate a positive effect on the sustainability of the projects.

### **Recommendations**

The control of income generating projects of the catholic religious congregations in central Uganda should be improved in a manner that will improve the projects' sustainability. This requires the top leadership of these congregations, especially the evaluation and monitoring committees, to improve the monitoring, evaluation and provision of feedback about the performance of the projects and their managers while putting more emphasis on monitoring. It also requires the projects' managers themselves to improve the internal supervision, monitoring and provision of feedback to employees while putting emphasis on supervision. Project managers should also pay attention to improving the conducting of other control practices like project structuring (especially community project managers), applying set regulations, evaluation of project work, following work standards, and administration of corrective action, since improving how these practices are carried out will generate a positive effect on the sustainability of the projects.

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