

**How the level of project/ finance staff integration is related to  
project effectiveness: *A study on Joint Emergency Operations  
Program led by Catholic Relief Services-Ethiopia***

**A Thesis Submitted in Partial Fulfillment of the Requirements for the Award  
of Master of Arts Degree in Project Management and Finance**

**BY: MEHRET ZERIHUN BEYENE**



**JIMMA UNIVERSITY  
COLLEGE OF BUSINESS AND ECONOMICS  
MPMF PROGRAM**

**JULY 05, 2020**

**ADDIS ABABA, ETHIOPIA**

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**Under the guidance of**

**Dr. Matewos Kebede**

**And**

**Mr. Endalew Gutu**



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## DECLARATION

I hereby declare that the Thesis entitles “**How the level of project/ finance staff integration is related to project effectiveness: A study on Joint Emergency Operations Program led by Catholic Relief Services-Ethiopia**”, has been carried out by me under the guidance and supervision of Dr. Matewos Kebede and Mr. Endalew Gutu.

This Thesis is original and has not been submitted for the award of any degree or diploma to any university or institutions and all the works of others included in the study are duly acknowledged.

Researcher’s Name

Date

Signature

Mehret Zerihun

July 05, 2020

\_\_\_\_\_

# CERTIFICATE

*This is to certify that the Thesis entitles “**How the level of project/ finance staff integration is related to project effectiveness: A study on Joint Emergency Operations Program led by Catholic Relief Services-Ethiopia**”, submitted to Jimma University for the award of the Degree of Master of Project Management and Finance and is a record of bonafide research work carried out by Mrs. Mehret Zerihun under our guidance and supervision.*

*Therefore, we hereby declare that no part of this Thesis has been submitted to any other university or institutions for the award of any degree or diploma and all the works of others included in the study are duly acknowledged.*

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Mr. Endalew Gutu

July 05, 2020

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## ***Abstract***

*The frequency and extent of project staff and support team working together is important in getting as much out of the allocated project resources as possible in the planned time frame, quantity and quality. The general objective of the study focused on examining whether the integration of finance and program staff is related to project effectiveness of the Joint Emergency Operations Program, which is implemented across the country through eight consortium organizations one being a lead to the consortium. The study uses mixed method analysis and used both qualitative and quantitative data for this assessment. Data is collected in an open-ended questionnaire and semi-structured interview as a primary data source by taking sample respondents from all the consortium members. The major findings of the study are that there is inconsistency in integration of finance program staff in different organization which is affected by different organizational culture and practices. Although, in a consortium set up there are other external factors which affected both the staff integration and the project effectiveness. All staff are key to success and failure of projects thus, the research recommended that making sure to include and engage all support/ finance team in different programmatic workshops, trainings, team building activities and staff get together events with all staff will have more impact in building more integration between staff members of the organizations and ensuring the integration of finance and project staff is directly or indirectly related to the project implementation and its effectiveness.*

**Key words:** Finance-program staff integration, project effectiveness, Organizational culture, unexpended budget, timeliness, etc.

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## **ACRONYMS/ABRIVATIONS**

ARR	Annual Result Report
BCR	Budget Comparison Report
CAP	Capable Partners Program
CARE	Cooperative for Assistance and Relief Everywhere
CRS	Catholic Relief Services
CY	Current Year
DIP	Deep Implementation plan
FDP	Final Distribution Point
FY	Fiscal Year
FHE	Food for the Hungry/ Ethiopia
HCS	Hararghe-Catholic Secretariat
HDRP	Humanitarian Disaster Resilience Plan
HR	Human Resource
IBCTI	International Business & Technical Consultants, Inc.
IDP	Internally Displaced People
IT	Information Technology
ITSH	Inland, Transport, Storage and Handling
JEOP	Joint Emergency Operation Program
KII	Key Informant Interview
MCS	Meki-Catholic Secretariat
MEAL	Monitoring, Evaluation and Learning
NDRMC	National Disaster Risk Management Commission
NGO	Non-Governmental Organizations
ORDA	Organization for Rehabilitation and Development in Amhara
PREP	Pipeline and Resource Estimate Proposal
REST	Relief Society of Tigray
SPSS	Statistical Package for the Social Sciences
USAID	United States Agency for International Development

WBS Work Breakdown Structure

WVE World Vision/ Ethiopia

# CHAPTER ONE

## 1. INTRODUCTION

### 1.1. Background of the study

One of the most important challenges in project resource management is ensuring that the project manager along with the project support staff (i.e. finance, HR, IT, and supply chain) and their managers are closely aligned and integrated. According to ‘A guide to the PMD Pro, Project Management for Development Professionals book’ (2008), this relationship building should begin during the identification and design phase and continue through to evaluation. As a project enters at the planning phase, the finance staff can be especially helpful in ensuring that budget formats are correct, that estimates are accurate, that the budget item list is comprehensive and that the budget is detailed. Later as a project enters the monitoring, evaluation and control phase, support staff will be critical to ensuring that project financial reports are accurate, timely and useful. Only with this information, will the project team be able to gain a full understanding of where the project stands regarding its progress. This suggests the need for integration of staffs at the head office and on project/programs in the finance division.

However, this research has focused only on the integration of program and finance staff. Such integration has been hypothesized to enhance utilization of project/program finance according to the plan. Hence, minimizes possibility of under or overspending, which is a serious problem possibly resulted from a poor collaboration between finance and program staff. Finance and program team integration is a key for a successful financial management practice, as it engages the program staff in financial coding and reviewing financial reports which enables to take a timely corrective measure.

As it is stated in the Effective Program and Finance Team Collaboration workbook (Accessed online, last visit: 6/2/2020), Good collaboration between program and financial teams includes regular review of program performance against budget execution for the purpose of assuring that adjustments to plans and operation budgets are made to maximize program outcomes. A lack of communication about the program costs and available budget leads to overspending, serious consequences can occur for the program, the grantee organization, volunteers, and staff. In extreme cases, the lack of funding may require the programs to shut down entirely. In less extreme cases, the valuable services the program provides to the community may be altered or

not delivered altogether. To avoid these kinds of situations, the program and finance teams need to continuously collaborate to judiciously review and, if appropriate, reallocate resources. This strongly advocates the collaboration of the program/ project and finance team is mandatory for the existence of the project itself.

This study has been conducted on consortium member organizations of Joint Emergency Operations program in which Catholic Relief Services (CRS) is a lead. The Joint Emergency Operations Program – or JEOP – was developed among the leading NGOs as a mechanism to address emergency food needs, with a goal to protect lives and livelihoods of emergency-affected rural Ethiopians. The emergency food aid also acts as a measure of resilience, whereby food insecure and food deficit families can mitigate the loss of assets used to buy food in times of crisis and build capacities to withstand the next shock. The JEOP ensures the provision of a steady and planned response through a flexible and reliable food pipeline. The JEOP consortium reaches up to a maximum of 73 woredas (depending on the needs as determined by the Humanitarian Requirements Document or HRD) across four regions (Amhara, Tigray, SNNPR and Oromia), and Dire Dawa administration where JEOP commodities contribute between 25–33 percent of the overall emergency food needs across Ethiopia (USAID JEOP Commodity Review Report, 2018). Over the last ten years, the Joint Emergency Operation Program (JEOP) has managed between one and three million beneficiaries per year (valued at between \$100m and \$350m per year in commodities) through an average of 250 final distribution points.

The JEOP consortium is led by CRS and includes the Cooperative for Assistance and Relief Everywhere (CARE), World Vision/Ethiopia (WVE), Food for the Hungry/Ethiopia (FHE), the Organization for Relief and Development in Amhara (ORDA) and the Relief Society of Tigray (REST). CRS also works through its local implementing partners, Hararghe Catholic Secretariat (HCS) and the Meki Catholic Secretariat (MCS). There are policies and procedures that all the consortium partner's finance and project staff need to follow, but there is weak relationship among each other that directly or indirectly affects the project implementation and its effectiveness. Thus, the study has tried to find out the facts related with finance and program integration in JEOP operation and informing the senior strategic managements of the organizations on the status of the integration. Different NGO's in the partnership have different organizational culture, expertise, policies, structures, financial procedures etc. The study also hoped to give opportunity to examine how the diverse organizational cultures, policies,

procedures and structure affect the finance – program staff integration and the overall project implementation as per the timeline and budget. This will help management and policy makers of each consortium partners and the donor to promote collaboration by giving due attention on building strong relationship among their internal finance and program staff and take possible actions to enhance the level of integration and ultimate outcome on the project effectiveness.

Furthermore, this topic has dearth of researches conducted so far. The researches in the relevant topic areas were searched in libraries and online, however, only few researches, articles, workbooks and internal assessment review reports found in the subject area. Therefore, this research will further contribute to enhancement of project management and finance literature, specifically in subject matter of the finance-program integration in a consortium project set up.

## **1.2. Statement of the problem**

Review of JEOP consortium members bi-annual report (CRS, 2018) shows the underutilization of budgets and several activities were not implemented in the planned implementation period. The justification provided for most of less utilized budget sections is shifting the activities to accomplish in the second biannual period. This would clearly increase the burden in the second biannual and could potentially lead to rush to execute the budget and activities. The second biannual has its own plan and adding pending activities from the first biannual to the second would further stretch the staff and result in over or under spending. As it is stated on Effective Program and Finance Team Collaboration workbook (2008), unused funding and overspending could be the consequences of failure to effectively collaborate between finance and program staff. Finance and program staff can integrate and work in different financial management functions including planning, budgeting, cost accounting, reporting, and auditing. However, financial reporting comes out as the major integration business of finance and program staff for the quality project implementation in the scope, time and budget. Poor financial reporting with different errors including coding errors, might bias the program team and finance team from taking timely corrective action.

According to Gale (2003), “poor quality of financial reporting greatly diminishes the quality of NGOs. Quality information is one that is legible, reliable, comparable, consistent, complete, timely, decision-useful, accessible and cost effective”. Integration of finance and program staff in a regular manner will help to timely address inconsistencies on financial reporting and alerts the program staff to plan and timely implement pending activities. Formal and regular

communication between the program and finance team would positively impact the project. Stephen (2016), indicated that “a failure in communication can negatively impact on the project, and further noted that establishing team communication norms is very important. The project manager must concretely plan the communications that allow the project team to share information, actively work to identify issues, conflicts, and interact creatively to resolve these issues”.

This topic has dearth of researches conducted so far. The researches in the relevant topic areas were searched in libraries and online, however, only few researches, articles and books found in the subject area and most published articles on financial management Perilleux, Anaïs & Nyssens, Marthe (2016) focused on corporation, small and micro-enterprises, and construction projects, which are relatively less applicable to non-profit sector financial management.

With this backdrop the study tried to answer the following basic research questions:

1. How profound is the relationship between the integration of finance and program staff and project effectiveness on the JEOP program?
2. How different organizational cultures, policy, and procedures are related to finance – program integration?
3. Classify the opportunities to enhance finance-program integration in JEOP project?

### **1.3. Objectives of the study**

#### **1.3.1. General objective**

The study aimed at examining whether the integration of finance and program staffs is related to project effectiveness of the Joint Emergency Operations Program consortium partners led by Catholic Relief Services-Ethiopia.

#### **1.3.2. Specific objectives**

1. To examine how the integration of finance and program staff is related with project effectiveness,
2. To study how different organizational cultures, policy, and procedures are related to finance – program integration,
3. To identify opportunities that helps to enhance finance-program integration in JEOP project.

## **1.4. Significance of the study**

The study will contribute JEOP to give emphases for the integration of finance and program staff to improve project planning, implementation, and monitoring practice. Given the hectic working environment of most emergency response projects, usually project finance staff are mostly engaged on settlement of staff expenses and other costs than monitoring how the project is utilizing its fund in terms of timeliness and scope. Finding of this research will change the attitude of project managers to engage the finance staff on project planning, implementation and monitoring through facilitation of different consultative meetings between finance and program staff, availing information exchange protocols and engaging finance staff on programmatic activities, as well. while

## **1.5. Scope of the study**

Project implementation might need integration of several components; however, the scope of this study will be limited to the integration of finance and program staff in an emergency response project; JEOP. The study will focus on how the level of finance-program integration correlates with the effectiveness of the project accomplishment in terms of budget utilization, scope, and time. The study will also target number of sampled finance and program staff working in the eight JEOP consortium member organizations. All the organizations in JEOP project are selected and included i.e. four from international NGO's, two from local NGO's and two from catholic church-based NGOs.

## **1.6. Operational Definition**

Finance-program staff integration: The frequency and extent of finance and program staff working together during project planning, implementation and monitoring for ensuring realistic planning, analyzing financial and physical activity implementation, and monitoring qualities of project deliverables.

Project effectiveness: Discusses about getting as much out of the allocated project resources as possible in the planned time frame, quantity and quality.

## **1.7. Organization of the Thesis**

The research paper is organized into five chapters. In this first chapter of the paper, the background of the study is introduced. The problem statement and research questions, objectives of the study, the significance and scope of the study are also described in the chapter. Through



review of previous studies in the subject area, the second chapter describes about the problem. The literature review section also provided the rational to conduct this research, with analysis of gap in the previous researches. The third chapter provided methodologies to conduct the study. In addition, the chapter described about the data collection, data management and analysis protocols. The forth chapter describes about the results and findings of the research. The final chapter includes the conclusion and recommendation of the research.

# CHAPTER TWO

## 2. REVIEW OF RELATED LITERATURE

### 2.1. Theoretical Literature Review

Most of the literature survey is conducted on online published literatures. Most literature in the subject focus on construction and enterprise sections; however, the review process grasped key lessons which can also be applied to the NGO sectors. Limited literatures in the NGO financial and operation management subject areas have also reviewed and included in this literature review.

To begin with brief explanation of concepts in the study, the Project Management Institute (PMI) (2008) defined a project as: - “a temporary endeavor undertaken to create a unique product, service or result and; then a Project management is the application of knowledge, skills, tools, and techniques to project activities to meet the project requirements.”

According to PMI (2008) a project management knowledge, draws in areas such as integration, scope, time, cost, quality, procurement, human resources, communications, risk management and stakeholder management.

According to Samina Khushi (2017), good financial management for an NGO is important in terms of increasing accountability to the donors: - Most NGOs rely completely on funding and therefore having proper accounting systems in place becomes more important. As an NGO you need to be accountable to the donor agencies and individuals who support your cause. With proper systems in place you can keep track of your expenditures and submit timely reports to them. This would lead to enhanced trust between you and the donor, thereby increasing the chances of your NGO getting a continuous support from them. With limited funding it is important for an NGO to manage all the funds in a careful manner. Furthermore, proper finance systems will also help the NGO maintain financial reports and showcase their entire spending to the regulatory bodies as per the agreed terms. According to Samina Khushi (2017), the importance of good financial management for NGOs' includes securing future, eliminating fraud and theft, making productive decision, achieving objectives, enhancing credibility and strengthening fund raising efforts.

The above points indicate that good financial management is the issue of sustainability of NGO's and if it so, the responsibility to manage finance should not be only left for the finance team. As it is stated on the CAP (Capable Partners program) implementation tips for USAID partners: - "financial management responsibility lies on all staff members at every level. The Board is responsible for the financial oversight executive director or top management who delegate some functions to senior managers. The senior managers, in turn, delegate some functions downward, and so on, as illustrated in the table below". FHI 360 (2019)

The document further separates the roles of each project staff and board on financial management in the following Table 1.

Table 2.1. Roles of board of directors and project staff

Players in Financial Management	Sample Responsibilities
Board of Directors (Trustees)	<ul style="list-style-type: none"> <li>• Oversee financial controls and ensure accountability</li> <li>• Review and approve annual budget</li> <li>• Approve financial policies, including delegating authority</li> <li>• Review and approve financial reports and audited financial statements</li> <li>• Monitor and support resource mobilization</li> <li>• Assess financial risks facing the NGO</li> </ul>
Chief Executive Officer — CEO (Executive Director)	<ul style="list-style-type: none"> <li>• Report to the Board and manage budgeting process</li> <li>• Appoint/hire financial staff and delegate tasks</li> <li>• Review donor and other agreements/contracts</li> <li>• Ensure financial records are accurate and up to date</li> <li>• Ensure correct, timely preparation and submission of financial reports</li> <li>• Ensure that program activities are in line with budget and deliverables</li> <li>• Monitor resource use and manage income generation</li> <li>• Monitor financial needs of the organization and business planning</li> </ul>
Senior Managers	<ul style="list-style-type: none"> <li>• Manage and monitor the budgets for their departments or projects</li> </ul>

	<ul style="list-style-type: none"> <li>• Review organization financial reports and give input to CEO</li> <li>• Further delegate some financial responsibilities to their team</li> <li>• Project future financial needs</li> </ul>
Program Staff	<ul style="list-style-type: none"> <li>• Set project budgets to ensure that all costs are included (such as deliverables, M&amp;E implementation)</li> <li>• Control budgets to ensure money is spent as agreed and work with finance staff to ensure policies and procedures are followed, expenditures are coded and reported accurately</li> <li>• Work with appropriate staff to ensure that procurements are best value for money</li> </ul>
Finance Staff	<ul style="list-style-type: none"> <li>• Handle the NGO's cash, including banking and issuing receipts</li> <li>• Administer the payment process to ensure bills are paid on time</li> <li>• Complete the books of accounts and reconcile them every month</li> <li>• Prepare internal and external financial reports</li> </ul>

*Source: CAP implementation tips for USAID partners [online] [Accessed March 15, 2019]*

As we understand from the above paragraph, the project staff at different level have different role in financial management. Someone can also single out the common activities that program and management staff at different level perform some tasks such as preparation/review of the financial plans and reports.

**2.2. Empirical Literature Review**

*Chidi & Shadare (2011)* on their study published on the International Journal of Management & Information Systems (IJMIS), finds out that poor budgeting skill and participation of program staff negatively affects the performance of business. The research was conducted in Nigeria focusing on challenges confronting human capital development in firms. They found that budgeting among firms faced challenges by the businesses not taking ownership or not being accountable, there being a lack of cooperation and/or participation and a lack of understanding of the budgeting process or what's required. This was compounded by the inability to meet, deadlines, padding their budgets/providing unrealistic numbers and sheer ignorance of the

importance of budgeting by the business owners. These researchers confirmed that the skill that managers have concerning budgeting affect the budgeting process. The influences of the managers inform whether the budget would be implemented as prepared or not.

The project financial management guideline (available online last accessed: 07/09/2020) explains that good project planning is fundamental for healthy project implementation and achieving its goals. The document illustrates that project goals includes completing the project on time and within the estimated cost. Project planning is a tool that is crucial in achieving these objectives. It helps project management to set realistic goals for each year and quarter of the project's life. Without planning, project management lacks direction. A project plan may be a quantitative expression of a group of actions prepared beforehand. Ideally the planning process starts early in project preparation. As the definition of the project is developed, the plan becomes more specific, and is expressed in the form of a project implementation plan which guides project implementation. A project plan helps project management and staff to work toward achieving specific goals. The document illustrates that a project plan provides information about project activities and their estimated costs, that provides a basis for monitoring and identifying areas that require corrective action.

The document further included three key areas that the project planning should include: 1) linking the plan to the activities and processes associated with the project, e.g. the need to secure the services of contractors, 2) linking cost to the physical activities and other monitorable indicators; and 3) establishing a strategy for control, including tracking variances between actual and planned cost and activities. Project-Financial-Management-Manual (2004).

The research conducted by *Doreen C., (2017)*, also strengthens the fact good project planning and reporting contributes for good project performance. His paper sought to establish effect on financial management practices on project performance in Uasin Gishu County, Kenya. The study was guided by the theory of planned behavior. Stratified and simple random sampling techniques were used to select a sample size of 87 top management employees from 31 projects in Uasin Gishu County. Data was collected using structured questionnaires. The study adopted ex post facto research design. Descriptive and inferential statistics were used to analyze the data. Regression analysis was used to test the hypotheses at  $p \leq 0.05$ . Findings revealed a positive influence of budgeting and financial reporting on project performance.

During the execution of a project, procedures for project control and record keeping becomes indispensable tools to managers and other team members. These tools serve the dual purpose of recording the financial transactions that occur as well as giving managers an indication of the progress and problems associated with a project. The problems of project control are aptly summed up in an old definition of a project as any collection of vaguely related activities that are ninety percent complete, over budget and late. The task of project control systems is to give a fair indication of the existence and the extent of such problems. Zoll, Peter F., (1979)

During the project implementation, the program staffs must work closely with finance staff to make sure that the activities are expended from the right activity code. Project management and supervision are easier and more effective when a project can produce regular progress reports. Large entities typically report on and consider their progress every week or month. Using annual reports for this purpose is quite unrealistic because by the time the information is available, its usefulness has long since expired. The typical period for reporting is quarterly. For project managers to be able to consider project progress from quarter to quarter, would in most cases be a considerable improvement on the current status quo. The project financial management manual illustrates that regularly producing the project financial report is essential that the project team review the financial status and take corrective measure in a timely fashion. That means lack of regular project financial report release and review by the project team closes the doors for timely corrective actions and hence, results in affecting the project effectiveness in achieving the goals.

Since most of the time the project managers know the financial utilization status of the project by reading the periodic project reports, it is highly advised for project managers to be skilled in interpretation of project accounts. “Interpretation of project accounts is generally not straightforward until a project is completed, and then it is too late to influence project management. Even after completion of a project, the accounting results may be confusing. Hence, managers need to know how to interpret accounting information for the purpose of project management” Zoll, Peter F., ASCE, (1979).

*Sunday et, al (2013)*, conducting a study on establish the relationship between financial management practices and business project performance in western Uganda with a view to establishing a coherent model directed at improving business performance and it was hypothesized that financial reporting positively influences Business performance. The study adopted a positivist (quantitative paradigm) with cross sectional and correlational designs. The

study used a respondent sample of 335 firms operating in Mbarara, Sheema and Bushenyi whose owners/managers were the unit of enquiry. Structural Equations Modeling with Analysis of Moment Structures were used to for statistical modeling. The findings in respect of the main purpose of the study indicated that financial management practices accounted for 33.8% of the variance in business project performance.

Periodic financial report preparation is important for the program staff to review and take corrective actions; however, the report preparation process might be difficult for the finance staff unless they are supported by software. If the finance staff are using the software, the program staffs have to also understand how the software are working so that to support finance staff easily feed financial data to the software and also easily read and understand the finance report generated from the system. According to World Bank, “important considerations in the selection of accounting software are: the need for the software to accommodate the chart of accounts: enough fields, character positions and reporting capacity, given the need for flexibility as the project develops; the need to train staff in the use of software and the ways in which this can be achieved; the capacity of the supplier of the software to provide technical support for the product (proven mainstream products normally have strong technical support); the internal controls, security systems, drill-down features and audit trails provided by the software; and the capacity of the installed software to provide the timely and reliable information needed for project decision taking and reporting” ((2004). Page 26, [Available online])

A program staff that fully understand how the finance system operates can easily integrate with finance team for effective implementation of the project. *Muinde (2013)* conducted a study on financial reporting and analysis practices adopted by small and medium enterprises in Kenya and to establish the relationship between financial reporting and analysis practices and financial performance in Kenya. The study adopted a descriptive cross-sectional research design. The target population comprised of the top 100, *Cheluget & Morogo (2012)*. The researcher used simple random sampling to select 50 respondents. Primary data is information gathered directly from respondents and for this study the researcher used questionnaires. Quantitative data collected was analyzed using descriptive statistics using SPSS and presented through percentages, means, standard deviations and frequencies. The information was displayed by use of bar charts, graphs and pie charts and in prose-form. The study found that there is a strong

positive relationship between financial reporting, financial analysis, financial management and management accounting and financial project performance.

According to Mango (2018), low level of integration of financial management could lead to misunderstanding and conflict between programme and finance staff teams; inefficient procedures and ineffective use of resources. Staff may waste time, and not feel confident about finances. The document further recommends organizations to plan a strategy to raise the finance and program team integration for better programming and effective project/program implementation.



## **CHAPTER THREE**

### **3. RESEARCH DESIGN & METHODOLOGY**

#### **3.1. Introduction**

This part of the project aims at elaborating the design and methodologies used in acquiring the necessary information to answer the research questions. It is organized to describe the research design, methods used for data collection (for both primary and secondary), the sample and sampling techniques and the data analysis methods.

#### **3.2. Research Design**

The study used mixed method design by integrating both qualitative and quantitative data and analysis techniques to provide more complete story than either method would alone. This also enables triangulating results from both methods. Tashakkori and Teddlie (2013), argue that multiple methods provide better opportunities to answer research questions and how they allow to better evaluate the extent to which the research findings can be trusted, and inferences made from them. Therefore, it is reasonable to use multiple designs for describing the current situation in detail regarding project and finance staff integration and its relationship to the effectiveness of JEOP project. The research used *sequential design method* which involved two phases of data collection. This is very helpful in triangulating the data from both methods of data collection. First the quantitative data was collected followed by the qualitative data collection phase which enables to triangulate the findings from the quantitative data. The study adopts ex post facto research design which allows to see the relationship between integration of project and finance staff with project effectiveness as described in the research questions.

#### **3.3. Sources and Methods of Data Collection**

The study used both primary and secondary data. The sources of the data and methods of the data collection are presented hereunder.

##### **Secondary Data collection**

Secondary data was collected from the documents and reports of the organizations covered under the study to understand the project financial utilization history of the partner organizations and study the project effectiveness. The document review includes annual operational plan of the partners' project for the years 2016 to 2018, the quarterly, biannual and annual financial and activity reports for the years 2016 to 2018. Sample of food distribution reports which indicates the project effectiveness from the quality and timeliness point of the JEOP program were also reviewed. Further, the research referred published and unpublished researches, from the internet and company's website and from workbooks prepared by INGOs in different organized meetings and workshops to support the result analysis.

### **Methods of Primary Data Collection**

The research used both quantitative and qualitative primary data collected using the following methods:

#### **Key Informant Interview (KII)**

The Key Informant Interview was conducted with people who have direct and deep understanding about the project and how it operates and who were willing to share their views on the issue. The selection of an appropriate key informant was done using snowball sampling technique. The first interviewee was asked to refer another informant who can provide information about the existing finance-program staff integration culture and practice. The interview has been conducted with two finance and one project officers, two program and one finance managers and one grant manager. This supported the analysis of results from the quantitative data to briefly discuss and understand how the organizational values, culture, system, policy and procedures impact the finance – program integration.

#### **A Questionnaire Survey**

The other main method used to collect primary data was through a questionnaire survey by administering the questionnaires to all program and finance team who are directly involved in the JEOP project. To easily collect the survey from the participants, using online questionnaire survey was found to be a better approach. Survey questionnaires were prepared and designed on google forms which is an online platform used to collect data. The questionnaire was built on the google forms to enable participants easily access it and respond in a reasonable time. It has two parts focusing on general information and survey questions related to variables indicating

program and finance staff integrations. Once the form is built on the online platform, it will generate a link that guides participants to the questionnaire. Thus, the link has been shared with the 67 staff members from all the eight organizations and only 46 responses have been submitted online. And since there were partners who have small representation in the online data collection process, five willing respondents were asked to fill the questionnaire on a hard copy due to poor connectivity.

### **3.4. Target Population and Sampling techniques**

The participants of the study are the core project/ finance managers, project/ finance coordinators, officers of the JEOP project. The total target population of the study is 67 program and finance staff for filling out the survey questions out of the targeted staff members who are directly involved in the implementation of the JEOP project, only 51 staffs filled and returned the questionnaire i.e. 16 staff members didn't reply the questionnaire. In addition to the questionnaires, the primary data collection involves semi structured interviews with Program/ Finance managers, Grant manager, Program/Finance officers. A total of 7 core staff both from finance and program unit were interviewed. The secondary data collection includes review of internal reports, published and unpublished researches, from the internet and company's website and from workbooks prepared in different workshops organized by INGOs.

In this study the researcher used non-probability sampling techniques. Because according to Saunders (2009), non-probability sampling provides a range of alternative techniques to select samples based on the researcher's subjective judgment. From non-probability sampling techniques, the researcher would use the purposive sampling techniques. Purposive or judgmental sampling enables to use judgments to select cases that would best enable the researcher to answer research question (s) and to meet the research objectives (Saunders, 2009). As the data is collected through online questionnaire survey on Google Forms, the study used nonprobability sampling chose participants depending on their accessibility.

### **3.5. Method of Data Analysis**

As stated above, both qualitative and quantitative data are used for this assessment. Regarding the qualitative data, the research transcribes the qualitative notes taken from the key informant interviews. Open-ended questions both from the survey and interviews, such as other, specify

etc, are thoroughly reviewed and recorded in a separate notebook for further recoding and reference during analysis and write up of the report.

The analysis process for the secondary data review has included setting thresholds for the financial and activity implementation performance percentage. That means the underspending/ overspending of budget in comparison with timeline is rated from annual reports. The same method is used to analyse the activity implementation that the study reviewed the reports and internal documents to compare the financial and project effectiveness.

The primary raw data collected is analysed using both descriptive and inferential statistics. Descriptive statistics is presented in form of frequencies, percentages, means and standard deviation. The study used inferential statistics viz. Pearson correlation analysis to show the relationship between the variables.

### **3.6. Methods of Interpretation and Presentations**

The study paper is organized in such a way that first description of the projects in the study has been provided; which is profile of the study participants. The results of descriptive and inferential analysis are conducted based on the results of the primary data collected using online questionnaire (on Google Forms) have been presented using tables, graphs and narrative descriptions. Finally, it presents results of the qualitative data which was conducted to triangulate and discuss the results of the quantitative analysis.

### **3.7. Ethical consideration**

Ethics are standards of behaviour that guide the choices about our behaviour and our relationship with others. All parties in research should observe ethical behaviour. Research ethics will put into consideration when developing and administering data collection tools and techniques, to avoid any form of destruction or violation. This is done through obtaining consent before the research; ensuring confidentiality of data obtained and learning more about each organization's culture in the consortium of the JEOP project.

# CHAPTER FOUR

## 4. RESULTS AND DISCUSSIONS

### 4.1. Introduction

This chapter presents results of data analysis and discussion of findings. The findings here are obtained from analysis of data from the semi-structured Key Informant Interviews (KII) designed in line with the research objectives and the online questionnaire survey. Further the results of secondary data analysis are summarized in the chapter. The chapter is organized in such a way that first description of the projects in the study has been provided; which is profile of the study participants. The results of descriptive and inferential analysis are conducted based on the results of the primary data collected using online questionnaire have been presented using tables, graphs and narrative descriptions. Finally, the chapter presents results of the qualitative data which was conducted to triangulate and discuss the results of the quantitative analysis.

### 4.2. The project description

The study was conducted to examine whether project and finance staff integration has a positive relationship on the outcome of NGOs working in consortium. The study considered a relief program undertaken by the Joint Emergency Operations Program (JEOP).

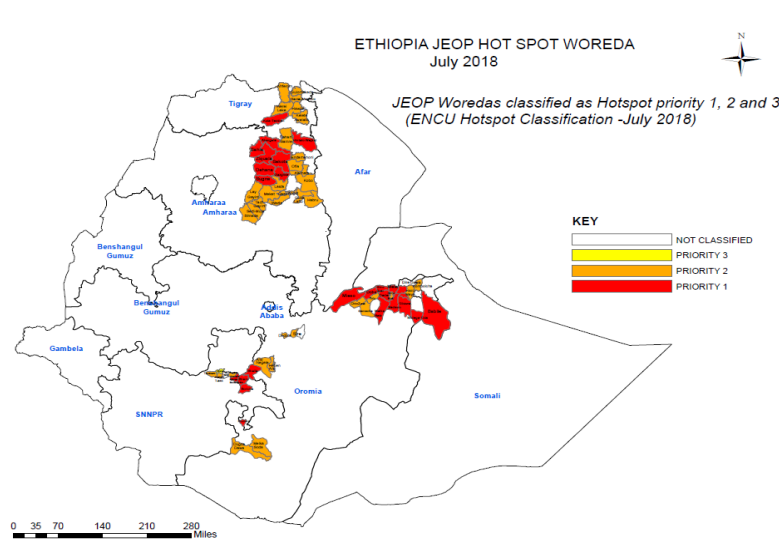
JEOP was developed among leading NGOs as a mechanism to address emergency food needs, with a goal to protect lives and livelihoods of emergency-affected rural Ethiopians. The emergency food aid also acts as a measure of resilience, whereby food insecure and food deficit families can mitigate the loss of assets used to buy food in times of crisis and build capacities to withstand the next shock. The JEOP ensures the provision of a steady and planned response through a flexible and reliable food pipeline. The JEOP consortium reaches up to a maximum of 73 Woredas<sup>i</sup> (depending on the needs as determined by the Humanitarian Requirements Document or (HRD) across four regions (Amhara, Tigray, SNNPR, and Oromia) and Dire Dawa administration, where JEOP commodities contribute between 25 – 33 percent of the overall emergency food needs across Ethiopia, IBCTI report (2018).

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<sup>i</sup> Woreda- is Amharic word meaning districts

Over the last ten years, the Joint Emergency Operation Program (JEOP) has managed between one and three million beneficiaries per year (valued at between \$100m and \$350m per year in commodities) through an average of 250 final distribution points, including additional woredas approved for the Gedeo-West Guji IDP response, through a project participant targeting process led by the Government of Ethiopia’s National Disaster Risk Management Commission (NDRMC). In addition to helping transitory food insecure households meet their food needs, the JEOP mitigates asset depletion of targeted households and on average, the JEOP serves as a food pipeline for up to 33% of the emergency-affected parts of Ethiopia.

**Figure 1: August 2018 – CY2018 Round 4 JEOP Hotspot Woredas**



*Source: CRS Ethiopia internal report document (2018)*

#### **4.2.1. The project participants**

The JEOP consortium is led by Catholic Relief Services (CRS) and includes a total of seven consortium partners namely; CARE, Food for the Hungry (FH), Relief Society of Tigray (REST), World Vision (WV) and Organization for Relief and Development in Amhara (ORDA) which joined the consortium as a full member as of July 1, 2018. CRS works through its local Church based implementing partners Hararghe Catholic Secretariat (HCS) and the Meki Catholic Secretariat (MCS). The respondents of this research are drawn from each organization as listed in table-4.1. below.

Table 4.1. Organizations of project participants

	Frequency	Percent
Catholic Relief Services Ethiopia (International NGO)	28	54.9
ORDA (Local Development association)	5	9.8
CARE (International NGO)	3	5.9
REST (Local development association)	3	5.9
Meki Catholic Secretariat (Church based)	3	5.9
FH Ethiopia (International NGO)	4	7.8
World Vision (International NGO)	2	3.9
Hararghe Catholic Secretariat (Church based)	3	5.9
valid Total	51	100

*Source: Computed based on own survey, 2020*

As shown in the above table the respondents of this research are drawn from the population of the listed organizations. Although the survey link was sent to 67 participants, only 51 participants responded to the questionnaire while sample respondents were taken to conduct the key informant interview based on reference of informants for the qualitative data collection.

### **4.3. JEOP Project and its effectiveness**

Project effectiveness: - as demarcated in the operational definition of this paper, it refers to getting as much out of the allocated project resources as possible in the quality, planned time frame and cost/quantity. A formal project evaluation is of use during the end of a phase or a stage as it can give clear indication of how the project is performing against the original estimates/ goals. Since JEOP is an ongoing emergency project, the evaluations made in this section of the paper the research measured the effectiveness in terms of quality, schedule/ time and cost based on the recent three years' project performance related documents and reports.

### 4.3.1. Effectiveness of performance in terms of Quality

The end of project phase is a good time for quality review while checking project management



Figure 2: JEOP food distribution taken from a report

and finance practices and the project deliverables. The end of project phase is a good time for quality review while checking project management and finance practices and the project deliverables. The JEOP beneficiaries are entitled to receive full basket rations that meet the minimum kilocalorie per person per day. This requirement is met through 15 kg of cereals, 0.45 kg of oil and 1.5 kg of pulse per month. JEOP is tracking and

reporting the percentage of beneficiaries received the planned quantity and mix of food aid through annual household survey. Results of the 2016, 2017 and 2018 annual survey conducted by the led organization shows 84%, 97% and 98% of the interviewed households respectively, reported that beneficiaries are receiving their rations as per the entitlement indicating slight deviation from the annual target of 100%. The results reported from each consortium member organizations shows that the performances have been stable over the past three years with slight differences between partners. *CRS- Internal Annual Result Reports, (2016, 2017 and 2018)*.

However, results from the FY 2018 1<sup>st</sup> quarter qualitative report conducted by Catholic Relief Services on post-distribution monitoring data and the data from beneficiary accountability mechanisms discovered that most of the JEOP beneficiaries are selling their food commodities after receiving. From the data compiled by the organization, one of the main reason of beneficiaries that forced them to sell their commodities is the issue of food preference that the food provided by the program is not the typical food items in their local area. For e.g. in Eastern and Western Hararghe, beneficiaries prefer Sorghum than Wheat; which is one of the foods type the JEOP is currently providing. And the need to fulfil other basket of food needs is also another core reason compelling a beneficiary to sell distributed commodities by the program e.g. in order to buy salt, pepper etc. The other main reason discussed as a driving factor of beneficiaries selling the distributed commodities is because of the food distribution delay which the research will briefly discuss about it hereunder.



#### 4.3.2. Effectiveness of performance in terms of Schedule/ time

Since JEOP is an ongoing emergency program, timeliness can be the most important factor to measure the effectiveness of the program because of the nature of the project. It is clearly stated on the JEOP program document that the first strategic objective of the project is: -

*“SO1: Transitory food insecure populations have met their emergency food needs”.*

Thus, the timely transfer of JEOP food commodities is intended to reduce stress-sales of productive assets. As set out in the definition of the indicator, JEOP desires to maintain the 45-days rule timeline from dispatch to complete distribution of food commodities in one round<sup>ii</sup>. The research took samples of reports of few rounds to measure the timeliness of distributions by the percentage of targeted beneficiaries receiving food aid on scheduled distributions.

The annual result survey conducted by the led organization (Catholic Relief Services) in 2018 probed, if JEOP partners are respecting the communicated distribution schedules and it is found that they are not succeeded. The survey revealed that 72% of the respondents reported that the gaps between rounds violated the 45 days rule for most of the distribution rounds conducted during the year. Rescheduling of distribution dates occurred frequently, particularly in three partner organizations which operates in Oromia region and under Dire Dawa administration (the rescheduling is partly attributable to the social unrest that occurred throughout the year). Results from the quarterly qualitative post-distribution monitoring and data from Joint beneficiary Accountability Mechanisms (JAM)<sup>iii</sup> also substantiated this and other findings, with beneficiaries frequently complaining about and mentioning the challenges of delayed food distributions which resulted forcing them to sell their commodities. Although it is clearly communicated that the *“USAID food commodities are NOT for exchange or sell”* timeliness mentioned as one of the main reasons for why the JEOP food aid is sold by the beneficiaries. As most of the beneficiaries explained both on the post distribution monitoring surveys and provided complaint mechanism: *“when food distributions are delayed, we are forced to borrow from the merchants in our local areas to meet the food needs of our family. Thus, the JEOP commodity is one of the ways to repay our debts either in kind by the giving away the commodity itself or by selling and repaying the money we borrowed”* JEOP beneficiary. JEOP Annual Result Report Survey, (2018)

#### 4.3.3. Effectiveness of performance in terms of Cost

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<sup>ii</sup> Round- includes the time between distribution announcement by NDRMC, targeting, dispatching, distributing commodities

<sup>iii</sup> JAM- Joint Accountability Mechanism deals with collecting and addressing complaints from beneficiaries.

The JEOP project by its nature is an emergency project aimed to address the food need gaps of the emergency affected beneficiaries in the rural parts of Ethiopia. Budget is obligated to partners in advance of the fiscal year based on the approved PREPs<sup>iv</sup> (Pipeline and Resource Estimate Proposals). In order to support partners on the proper use of the obligated budget, the process of budget management is by releasing advances to partners in the beginning of the FY depending on the approved PREP. Then partners are expected to submit their liquidations before the next release of advances. Thus, cost management is one of the highest priorities on JEOP project and the research encompasses assessment of the how the project is performing financially as one of its indicators for the project effectiveness. As the JEOP project is still ongoing, the research will access data from the report period of October 1, 2012 through September 30, 2018 (i.e. from start of the start date of the project), comparing the budget of the original PREP value which is the total obligated amount so far. The JEOP project total obligated budget is both for the Inland, Transport, Storage and Handling (ITSH) and 202e budget expenditure that has been expended since the inception of the project. Transfers and expenditures from inception of the project are illustrated in Table 4.2. i.e. from inception October 1, 2012 through September 30, 2018. The partners' name is changed for discretion purpose.

Table 4.2. Transfers and expenditures by partner (ITSH and 202e) FY 12 - FY 18

<b>Partner Name</b>	<b>Obligated budget</b>	<b>Expenditure to date</b>	<b>Variance</b>	<b>Total burn rate</b>
Partner 1	\$ 24,279,444	\$ 19,396,755	\$ 4,882,689	80%
Partner 2	\$ 15,145,264	\$ 11,083,551	\$ 4,061,713	73%
Partner 3	\$ 6,181,100	\$ 3,987,147	\$ 2,193,953	65%
Partner 4	\$ 4,641,563	\$ 2,808,011	\$ 1,833,552	60%
Partner 5	\$ 12,463,134	\$ 8,754,698	\$ 3,708,436	70%
Partner 6	\$ 18,538,993	\$ 8,932,842	\$ 9,606,151	48%
Partner 7	\$ 2,795,518	\$ 678,555	\$ 2,116,963	24%
Partner 8	\$ 93,621,247	\$ 78,273,948	\$ 15,347,299	84%
<b>Total</b>	<b>\$ 177,666,263</b>	<b>\$ 133,915,508</b>	<b>\$ 43,750,755</b>	<b>75%</b>

*Source: BCR expense report (September 2018), CRS internal report*

As it is clearly shown in the table, there is a variance of \$ 43,750,755 from the originally obligated amount to date which displays the consortium partners budget is at a burning rate of 75% indicating that 25% of activities are not accomplished by the consortium organizations i.e.

<sup>iv</sup> PREP (Pipeline and Resource Estimate Proposal) – a JEOP project document each partner is expected to submit for approval and budget release annually

some of the activities that are mentioned in the PREP are not accomplished during the budget year. The higher the burning rate is, the more the partners have used their allocated budget effectively showing that most of the planned activities in the PREP are accomplished. Accordingly, as shown in the above table, partner eight is using the budget more efficiently followed by Partner one. In contrary, it indicates that some of the partners are even below their halfway of utilizing the obligated amount. This shows that most of the activities described in the annual PREP are being shifted to the second phase of the year which in turn lead to have unexpended budget. This may also be related to the effectiveness in terms of the quality of the activities that are delivered. Major activities like capacity building trainings for stakeholders, experience sharing programmes, early warning activities and so on are conducted to expend the allocated budget for the fiscal year and for the sake of better performance reporting to donors.

#### **4.4. Quantitative Data Analysis and Interpretation**

To facilitate conducting the empirical analysis, the results of descriptive and correlation analysis were presented. Before the analysis, the collected data were first edited, coded and the tabulated. This assisted in identifying any anomalies in the responses and the assignment of numerical values to the responses in order to continue with the analysis. The data was then checked for possible erroneous entries and corrections made appropriately. The statistical program used to the analysis of the data in this study is the Statistical Package for the Social Sciences (SPSS) version 20 and the researcher also used Google forms to develop questionnaires online which also was used in the analysis of some data.

The descriptive statistics utilized were based on frequency tables to provide information on the demographic variables. Through tables, summary statistics such as means, and standard deviations are computed for each major criterion and factors which mostly considered in the integration of program and finance staff integration. The designed questionnaires were developed in an online Google form and links were distributed through email by the researcher to 67 partner employees. Out of the total 67 links sent through email, 46 respondents filled and returned the questionnaire while 5 respondents who couldn't get email access has filled the hard copy questionnaire and returned. The analysis of this study was based on the number of the questionnaire collected through both emails and hard copy files. Finally, interview questions would be analyzed qualitatively.

#### 4.4.1. Position and areas of work of the respondents

As it is shown in the below table, all consortium partners were represented in the survey and the respondents have different positions from the listed organizations above in table 4.1.

Table 4.3. positions of respondents in their organizations

		Frequency	Percent
Valid	Program Manager/ Team Leader	18	35.3
	Finance manager/ Team Leader	4	7.8
	Program officer/ expert	21	41.2
	Finance officer	6	11.8
	support staff	2	3.9
	<b>Total</b>	<b>51</b>	<b>100.0</b>

*Source: Computed based on own survey, 2020*

From the total respondents 43.1% were in managerial positions in which 81.8% of the managers/ team leads were from the program department and 18.2% were finance managers/ team leads. Whereas; 52.9% of the total respondents were officers/ experts by which 77.8% of the officers were program officers/ experts and 22.2% were finance officers and most of the program officers are located at field level unlike the finance officer who are based in big towns like Addis Ababa. The rest 3.9% of the total respondents were support staff who liaises between program and finance staff providing different and technical support both in field and headquarters.

Table 4.4. Areas of work in the JEOP program

		Frequency	Percent
Valid	Commodity Risk monitor & Compliance	24	47.1
	Operation (Finance, logistics, Administration)	18	35.3
	Program (MEAL, Early warning and Cash)	8	15.7
	Support Staff	1	2.0
	<b>Total</b>	<b>51</b>	<b>100.0</b>

*Source: Computed based on own survey, 2020*

The survey comprised both program and finance staff in seven consortium member organizations of the JEOP program. Among which most of the respondents i.e. 24%, were from the areas of risk monitoring and compliance who are field based staff members of the partners, 18% from operations wing and 8% were program staff, only 1% of the total respondents were working in

areas of support liaising between program and finance staff providing different and technical support both in field and headquarters.

#### 4.4.2. Years of experience of the respondents

JEOP project has been launched in October 2012 in a consortium organization. Most of the respondents were not new to the project and have more than 5 years of experiences.

Table 4.5. Respondents years of experience in the JEOP program

		Frequency	Percent
Valid	<2	7	13.7
	2-5	20	39.2
	>5	24	47.1
Total		51	100.0

*Source: Computed based on own survey, 2020*

As it is shown in the survey result, 24% of the total respondents have worked for more than five years in the JEOP program and 20% of them have medium experience which is between two to five years' experience and only 7% of the respondents were new bloods to the program i.e. less than two years of experience. This composition showed that the survey has adequate information from firstborn staff members of the JEOP project.

#### 4.4.3. Training on project management

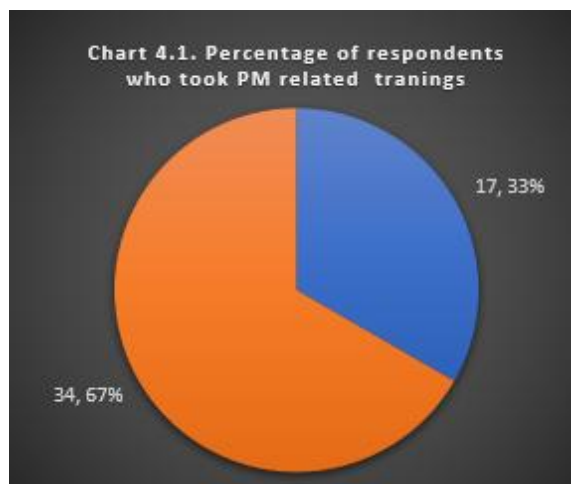
One of the factors that facilitates the integration of the program finance staff is knowledge level of staff on how to manage projects. It is believed to help both finance and program staff to early advise the status of the activities and budget utilization.

Table 4.6. Crosstabulations between respondent's position and project management training

		Did you take project management related training?		Total
		No	Yes	
What is Your Position in the Organization?	Program Manager/ Team	6	12	18
	Finance manager/ Team Leader	0	4	4
	Program officer/ expert	6	15	21
	Finance officer	4	2	6
	support staff	1	1	2
Total		17	34	51

*Source: Computed based primary data from own survey, 2020*

Chart 4.1. Percentage of respondents took PM related trainings



Source: Computed based primary data from own survey, 2020

As it is shown in the above table 4.5 and chart 4.1., 33.3% of the total respondents didn't take any project management related trainings and 66.7% of the total respondents have taken different project management related trainings. Among the 66.7% of the respondents who have taken project management related trainings, 79.4% were from program/ project staff and the rest 20.6% of the respondents were from finance and support team. This has clearly shown that most of the finance staff in JEOP project have not taken project management related trainings.

Table 4.7. Types of project management related trainings

	Frequency	Percent
Budget Management	5	9.8
Commodity Management	2	3.9
Development Project Management	6	11.8
Grant Project Management	6	11.8
HR & Project Planning	1	2.0
No	17	33.3
Valid Total	51	100

Source: Computed based on own survey, 2020

Among the 66.7% of the respondents who have taken project management related trainings, most of the respondents took Development Project Management and Grant Project Management trainings which scores 11.8% for each followed by the Budget Management training which is 9.8%. The rest of the respondents have taken Commodity Management and HR & Project Planning trainings which is 3.9% and 2% respectively.

## 4.5. Results of Descriptive Statistics Analysis

In maintaining good relationship and integration among program and finance/ support staff, the project managers/ project owners play important role by giving due attention to the staff. This can be expressed in different ways and the below table discusses few variables to see the management effort in integrating the program and finance team.

Table 4.8. Senior Management’s effort in integrating program and finance staff

<b>Senior Management’s effort in Integrating Program and Finance staff</b>	<b>Mean</b>	<b>Std. Deviation</b>
The program Chief of Party takes an active interest in financial management issues of JEOP project.	4.25	0.8
Senior management play role in coordinating to hold together both finance and program team.	4.1	0.86
The finance department ‘valued’ by the organization – e.g. it is adequately resourced; it is represented on the management team.	4.25	0.72
Finance staff are involved in the programme strategic planning process.	3.75	0.96
Budget breakdown by activity and budget code is shared to program staff regularly	3.57	1.01
Finance staff are involved in the annual activity and budget planning process.	3.88	0.93
<b>Total</b>	<b>3.97</b>	

*Source: Computed based on own survey, 2020*

As indicated in the above table the mean values of the JEOP Chief of Party takes an active interest in financial management of project, senior management role in coordinating project and finance staff, finance department valued by the organization, finance staff being involved in strategic project planning of JEOP project, budget breakdown by activity and budget code is shared to project staff regularly and finance staff are involved in activity and budget planning process of JEOP project is slightly above average (i.e. 3.5) this means the Senior management’s effort in integrating the program and finance staff with the mentioned variables is satisfactory. When we look at the mean values of the Chief of Party takes an active interest in financial management of project and finance department valued by the organization is 4.25 for both variables which are higher than the rest. Therefore, we can conclude that the JEOP senior management is good in giving priority and value to finance staff.

Table 4.9. Mostly considered variables to see the level of integration of project and finance staff

Level of Integration of Project and Finance staff	Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree		Not applicable		Mean	SD
	f	%	f	%	f	%	f	%	f	%	f	%		
Regular meeting between finance and program staffs for plans and progress	4	7.8	17	33	16	31	9	18	3	5.9	2	3.9	2.92	1.2
Program staffs monthly received monitoring report	2	3.9	13	26	13	26	16	31	7	14	0	0	3.25	1.11
Program staff inform finance staff when they see miscodes charges.	1	2	3	5.9	11	22	28	55	7	14	1	2	3.78	0.9
Early notice to correct budget underutilization	1	2	4	7.8	12	24	24	47	8	16	2	3.9	3.78	1.01
Regular Joint budget review meeting	5	9.8	15	29	19	37	7	14	3	5.9	2	3.9	2.88	1.19
Willingness of finance to respond quires from project staffs	0	0	4	7.8	10	20	26	51	10	20	1	2	3.88	0.89
Understanding the need for joint effort	1	2	5	9.8	10	20	28	55	7	14	0	0	3.69	0.91
Cohesively working for common goal	1	2	8	16	20	39	13	26	8	16	1	2	3.43	1.06
Availability and access to all project information.	0		13	26	6	12	28	55	4	7.8	0	0	3.45	0.97
At least one program staff is located at finance office	1	2	21	41	12	24	12	24	4	7.8	1	2	3	1.11
Joint problem-solving efforts	1	2	5	9.8	10	20	30	59	5	9.8	0	0	3.65	0.87

Source: Computed based on own survey, 2020

As it is shown in the above table, for the listed variables of programme staff receive regular budget monitoring reports at least once in a month and use them for managing their programmes,



program staff inform finance staff when they see miscodes charges, finance and program staff form a new single project team with no individual member identity or boundaries and work toward mutually beneficial outcomes and both finance and program staff feel collective identification and resolution of problems, and collective responsibility for all project outcomes. The level of strong disagreement and disagreement lies between 2 to 13%. Whereas; Most respondents lie between 20 to 59% agreement or neutral value which shows the level of integration of finance and program staff is in a moderate rate as the level of not applicability and strong agreement lies between 0 to 16%. In general, we can conclude that there is moderate level of program and finance staff integration in JEOP project.

Table 4.10. Correlation coefficient of integration of program and finance staff

		There is delay in commodity	Regular meeting between finance and program staffs on plans and progress	Early notice to correct budget under utilization	Regular Joint budget review meeting	Willingness of finance to respond quires from project	Cohesively working for a common goal	Availability and access to all project information
There is delay in commodity distribution	Pearson Sig. (2-tailed) N	1 51						
Regular meeting between finance and program staffs on plans	Pearson Sig. (2-tailed) N	.314* 0.025 51	1 51					
Early notice to correct budget underutilization	Pearson Sig. (2-tailed) N	.287* 0.041 51	.567** 0 51	1 51				
Regular Joint budget review meeting	Pearson Sig. (2-tailed) N	.419** 0.002 51	.735** 0 51	.561** 0 51	1 51			
Willingness of finance to respond quires from project staffs	Pearson Sig. (2-tailed) N	.651** 0 51	0.104 0.467 51	0.195 0.17 51	.308* 0.028 51	1 51		
Cohesively working for a common goal.	Pearson Sig. (2-tailed) N	.621** 0 51	.346* 0.013 51	.363** 0.009 51	.335* 0.016 51	.501** 0 51	1 51	
Availability and access to all project information	Pearson Sig. (2-tailed) N	.352* 0.011 51	.343* 0.014 51	.411** 0.003 51	.376** 0.006 51	.414** 0.003 51	.440** 0.001 51	1 51

\*. Correlation is significant at the 0.05 level (2-tailed).

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

Source: computed based on own survey, 2020

Here in the above correlation table the study shows the level of both the program-finance staff integration, cost effectiveness, timeliness and relationship between the project effectiveness and program-finance staff integration. The first variable specifies about the delay in commodity distribution as per the schedule which represents timeliness of the project where as finance staff meet regularly to discuss program plans and progress, finance and program staff conduct budget review meeting, and finance and program staff have the same focus and work together are the variables used to test integration of finance and program staff. Both variables that describes about the finance staff in advance notify program staff about budget underutilization and conduct a budget review meeting together are used to illustrate the relationship between the program-finance staff and effective cost/ budget utilization of projects which may contribute to the project effectiveness. The last two variables which specifies the finance staffs known to be approachable and availability and access to project information were used to test the relationship/communication between project and finance staff.

The detail explanation of the table shows that there is a strong correlation and statistically significant relationship between there is a delay in commodity distribution as per the schedule (i.e. the study used the variable to illustrate the timeliness of the project) with finance and program staff have the same focus and work together on team objective (i.e. the study used the variable to illustrate the integration of program-finance staff) and the finance staffs known to be approachable to program staff (i.e. the study used the variable to illustrate the relationship/communication between staff) ( $r=0.621$  and  $r=0.651$  respectively). Thus, the study concluded that the more the finance-program staff are integrated and work together, the more the project would address its objectives in a timely fashion.

The correlation between finance and program staffs conduct regular budget review and finance and program staff meet regularly to discuss plans and progress of the project is strong and statistically significant relationship ( $r=0.735$ ). The study used both variables to illustrate the integration of staff aimed cost effectiveness of the project which results in project effectiveness of meeting its plans and objectives. With this result, the study concludes that regular meetings between project and finance staff to discuss the project status and review the budget will build strong relationship among staff which in turn results using the project budget effectively. This reassures the staff integration have strong relationship with the project effectiveness.

The moderate correlation and statistically significant relationship between there is delay in commodity distribution as per the schedule (i.e. timeliness of the project) with finance and project staffs conduct a budget review (aimed to see integration of staff for cost effectiveness) and finance staff in advance notify program staff about underutilization of budget (cost effectiveness) ( $r=0.419$  and  $r=0.561$  respectively) shown in the tables expresses that the more the program-finance team integrates and works together, the less the underutilization of budget for the annual PREP and the timely the activities are executed.

There is also the same relationship explained between availability and access to all project information for all parties with finance staff in advance notify project staff about underutilization of budget (cost effectiveness), and finance staff known to be approachable to program staff (communication/relationship of staff) with finance and program staff work together to team objectives (integration for project effectiveness) ( $r=0.411$ ,  $0.414$  and  $0.440$  respectively).

There is a moderate and statistically significant ( $r=0.561$ ) correlation between finance and program staff meet regularly to discuss plan and progress (staff integration) and finance staff in advance notify underutilization of budget (cost effectiveness) which strengthens the conclusions of the study explained above.

#### **4.6. Analysis of Qualitative Data**

This analysis section is used to analyze the semi structured interview questions forwarded to the selected project managers, grant manager and finance officers mostly focusing on the existing finance-program integration, relationship, culture and practice. The overall KII has been conducted with two finance and one project officers, two program and one finance managers and one grant manager. The key informants were selected using snowball sampling technique. The first interviewee was asked to refer another informant who can provide information about the existing finance-program staff integration, organizational culture and practice. The first question asked was about who is responsible for the Pipeline and Resource Estimate Proposal and Deep Implementation Plan in JEOP project. All respondents agreed and responded that all the project managers and finance managers were part of the planning process. Specially at headquarters level, there is a high collaboration to at least represent both the finance and program departments. Though in JEOP project as it is an emergency program which is executed with different stakeholders, the timeliness of food distribution to beneficiaries is not as timely as

expected. This is affected by both internal factors like different organizational culture and external factors like, delay in the launch of HDRP from NDRMC, delay in bidding and selecting transporters for food dispatching to final distribution points and targeting of the right beneficiaries are the few points raised by the respondents. Thus, due to the nature of the project and the number of stakeholders, the planning process didn't involve the planning process at all levels of each stakeholder. The next interview question focused on the level of familiarity of staff with budget coding. As the respondents were both from finance and project staff, the answer to this question was different from one another i.e. All program staff didn't know how to code the project budget and they are not familiar with all the project codes but they are only familiar with the codes that they use frequently, except one of the respondents from one of the partner organizations confirmed that the program team is strictly advised to do the budget coding and communicate to finance. He also confirmed that this trend is a new approach initiated by the regional director of their organization and it helped to maintain a good relationship with the finance team. He also confirmed that all finance and program teams in the organization knows about both how to do and use the coding for the JEOP program which helped the easy facilitation of the program activities in a timely manner.

As there were questions forwarded to program and finance team separately, the study assessed if the program staff submit their budget report for liquidation on a timely fashion (*this question was forwarded to the finance team/ managers only*). All confirmed that no one has timely submitted their liquidation reports, and the dates of submissions are different from partners. The next question goes to the project team to discuss if the finance team is releasing the obligated amount of approved budget advances in a timely fashion (*this question was forwarded to project team/ manager only*) all confirmed that the advance release is not timely and that is mainly due to late submission of liquidation reports to finance team. The study further asked why liquidation reports are not submitted in a timely fashion and it has been discussed that collecting receipts and finance liquidation documents from the field is not easy as there are limited finance staff at field level to organize liquidation documents timely. And the other is there are too much back and forth emails between the project and finance team due to miscoding and missing liquidation documents. This has its own effect to the smooth relationship between finance and program staff.

The next question was assessing the capacity building activities of the project and finance staff to see whether both staff members have been given equal opportunities to trainings and workshops.

Unfortunately, the respondents specially the finance staff confirmed that except for new updates related to finance procedures, workshops and trainings are for program staff and one of the finance officers from the informants make a fun by saying “*we only participate to calculate the hotel and per diem expenses of participants*”. Program staff have also mentioned for not being included in financial update orientations or trainings regularly. The discussion with each informant has continued by asking the same topic about involvement of finance team in the monitoring and evaluation of the JEOP project regularly. The answer to this question was “no” and the finance team couldn’t provide any reason behind except for being very busy in paper works and failure to integrate field plan with the project team as both team is focused on their specific tasks, expected results and the reports rather than working towards achieving the same goal.

The last set of question forwarded to the respondents have focused to discuss on how the organizational values, culture, system, policy and procedures impacted the finance – program integration in JEOP project and the opinion of the respondents in the relationship of project and finance staff in their respective organizations. All respondents confirmed that they have all the policy and procedures, great values and culture in their organizations. Although all the respondents agreed on having significant relationship among the integration of project/ finance staff, most of them have also confirmed that there is poor relationship between the two teams. The respondents were open enough to express their feelings that the problem for poor relationship among the staff, also resulted to have poor appetite to plan and conduct field assignments together. Some of the respondents commented that there is an attitude problem on the level of staff sympathetic feelings giving equal value for every staff member and the feeling of inferiority and superiority highly affected the relationship.

Meanwhile, the researcher asked the respondents on their recommendation to maintaining smooth connection between program and finance staff to help and contribute its impact on project effectiveness. One of the most said practice is to organize workshops and trainings with all the operating finance and project team, get together gatherings. Exchanging updates regularly among staff whenever new things/ ideas and systems are developed or introduced to the JEOP project.

# CHAPTER FIVE

## 5. CONCLUSIONS AND RECOMMENDATIONS

### 5.1. Conclusions

The purpose of the study is to examine the finance and project staff integration in project management and its effect on project effectiveness for the case of the Joint Emergency Operations Program led by Catholic Relief Services-Ethiopia. The qualitative reports merely described about the project effectiveness measured through quality, timeliness which is most important factor for an emergency food need and cost which is the running cost of this emergency program. Based on the findings of the both the qualitative and descriptive analysis of the research and the literature discussed, the following conclusions can be drawn.

- The study concluded that the more the finance-program staff are integrated and work together, the more the project would address its objectives in a timely fashion. It is explained that there is a strong correlation and statistically significant relationship between there is a delay in commodity distribution as per the schedule (i.e. the study used the variable to illustrate the timeliness of the project) with finance and program staff have the same focus and work together on team objective (i.e. the study used the variable to illustrate the integration of program-finance staff) and the finance staffs known to be approachable to program staff.
- The moderate and statistically significant correlation which is observed between finance and program staff meet regularly to discuss plan and progress (staff integration) and finance staff in advance notify underutilization of budget (cost effectiveness) which strengthens the conclusions of the study explained above.
- Beneficiaries are forced to sell their commodities to buy another type of food item to cover the food preference of the family in some of the JEOP operational areas. This has a very weak relationship with the project-finance team integration though it affects the quality of the program as the donor clearly specifies about *USAID food commodities are NOT for exchange or sell.*

- The other element to measure the effectiveness of the JEOP project is the timeliness and it is concluded that JEOP is not fulfilling emergency food needs of the targeted beneficiaries. It is mostly because of rescheduling of the distributions and when food distributions are delayed, we are forced to borrow from the merchants in the areas to meet the food needs of their family.
- From the randomly computed frequencies tables of the position of the respondents and staff who took project management related training shows that most of the finance staff in JEOP project have not taken project management related trainings.
- JEOP partners were not able to consistently maintain the timelines due to internal and external constraints such as social unrest and security conditions in most part of Oromia, delay targeting and submission of beneficiary list by government, warehouse space shortages, poor road conditions; government meetings preventing officials from attending distributions resulted in frequent rescheduling of distribution date after food arrived at final distribution points; and the late release of the HDRP.
- The higher the burning rate is, the more the partner have used the allocated budget effectively showing that all the planned activities in the PREP are accomplished. It is concluded that most of the activities described in the annual PREP are being shifted to the second phase of the year which may result to be unexpended budget.
- Although the JEOP senior management is good in giving priority and value to finance staff, the researcher concluded from the survey result and interview analysis that most of the finance staff in JEOP project have not taken project management related trainings.
- Most respondents answer to the mostly considered variables in determining the level of integration between finance and program staff lie between 20% to 59% agreement or neutral value which shows the level of integration of finance and program staff is in a moderate rate. With is figure the researcher concluded that there is moderate level of program and finance staff integration in JEOP project.
- From the Pearson's correlation analysis, the variables that mainly show the timeliness and cost effectiveness of the project with the variables that shows the level of integration between finance and program staff. Therefore; the researcher concluded that there is a significant relationship between the integration between finance and program staff and project effectiveness in relation to timeliness and budget utilization of the JEOP project.



- In general, from the interview analysis, the researcher concluded that although surveys on the procedures and policy shows that there is moderate integration of finance and project staff, there is a weak relationship among each other that directly or indirectly affects the project implementation and its effectiveness.

## **5.2. Recommendations**

As per the discussions in the previous sections, the researcher strongly put forward the following recommendations:

- The moderate correlation between finance staff in advance notify program staff to act when noticing underutilization of budget with finance and programme staff meet regularly to discuss programme plans and progress and finance and program staff conduct a budget review meeting regularly. And the relationship is significant thus, it is highly recommended to have regular meetings among program and finance staff.
- The senior management of organizations should give more attention to make both finance and project staff be part of the initial planning process than simply engaging the managerial staff to represent the departments. This will increase the accountability level of both staff which triggers the initiative to working towards the same goal and objective.
- Organization's strategic decisions like asking the program team to do the coding of their budget will help strengthen the relationship and ease the relationship of program and finance staff in each of the consortium organizations which in turn contributes to the project effectiveness.
- Staffing is also a great way to make sure at least one finance staff is placed in project offices so as to help the regular review of budget utilization and program execution on a timely fashion. This improves the late submission of finance liquidation documents by the project staff so that projects activities will not be delayed due to late cash transfer to projects.
- Plan to conduct regular monitoring and evaluation field visits jointly with finance and project staff as they both are key to the success of the JEOP project. The joint monitoring exercise will also increase the relationship among staff.
- One of the great advantages of working in a consortium set up is to exchange experiences on both success and failure of activities among partners. Although this is one of the components of the regular activities among the project staff, the researcher recommended

the partners in the JEOP consortium to conduct regular experience sharing program inclusive of their finance team as well.

- Since all members of the organization are key to success and failure of projects and making sure to include and engage finance team in different programmatic workshops, trainings, team building activities and staff get together events with all staff will have more impact in building a smooth relationship among staff members of the organizations.

### **5.3. Future Research Direction**

This study mainly focused to see how the level of integration of finance and program staff is related with the project effectiveness on one specific ongoing emergency project; the JEOP which limited the researcher to conduct full assessment to see the results of the outcomes from the project.

It would be interesting to see if the level of finance and staff integration in other development programs of different organizations is influenced by culture and system of organizations and see its impact on program/ project effectiveness. It would also be motivating to conduct a future study to see if the finding of this research remains constant or will change in completed development projects.

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## APPENDIXES

### APPENDIX A QUESTIONNAIRE FOR STUDY

**JIMMA UNIVERSITY COLLEGE OF BUSINESS & ECONOMICS**

**RESEARCH & POSTGRADUATE COORDINATING OFFICE**

**How the level of project/ finance staff integration is related to project effectiveness:  
A study on Joint Emergency Operations Program led by Catholic Relief Services-  
Ethiopia**

**Questionnaire for all JEOP project/ finance staff (project/ grant managers and officers)**

My name is Mehret Zerihun. I am a Senior Project Officer-Commodity Monitoring and MA student in Project Management and Finance at Jimma University (February 2020). This questionnaire is prepared to gather the necessary information for a study aimed to assess my final project on "Finance and project staff integration in project management and its effect on project effectiveness: A case of the Joint Emergency Operations Program led by Catholic Relief Services-Ethiopia". The information you provide will be used only for academic purposes and will be kept confidential. Hence: - you are kindly requested to provide only thoughtful and honest responses that will give the most valuable information for the assessment.

I gratefully thank you for your invaluable time you take to answer the question included in this data collection instruments. (For further questions pertaining to this project, please contact me on +251-965192604 or [mehret.zerihun@crs.org](mailto:mehret.zerihun@crs.org)/ [alemmehret@gmail.com](mailto:alemmehret@gmail.com))

## **PART ONE: General Information**

Please tell us about yourself based on the below questions.

1. Name of your the organization you are working for? \*

- CARE (International NGO)
- FH Ethiopia (International NGO)
- World Vision (International NGO)
- REST (Local development association)
- Meki Catholic Secretariat (Church based)
- Hararghe Catholic Secretariat (Church based)
- ORDA (Local development association)
- Catholic Relief Services Ethiopia (International NGO)

2. What is Your Position in the Organization? \*

- Program Manager/ Team Leader
- Finance manager/ Team Leader
- Finance officer
- Program officer/ expert
- support staff

3. Number of years you have been working in the JEOP program? \*

- <2
- 2-5
- >5

4. In which area do you work in your organization with respect to JEOP (JOINT EMERGENCY Operations) program? \*

- Operation (Finance, logistics, Administration)
- Program (MEAL, Early warning and Cash)
- Commodity Risk Monitoring and Compliance
- Support staff

5. Did you take project management related training? \*

Yes

No

6. If your answer for question No. 5 is yes specify the type of training \*

Your answer

7. Which of the following tools for project planning are you familiar with? \*

Work Breakdown Structure (WBS)

Gantt chart

Program Evaluation and Review Technique analysis

MS PM Software

Logical Framework Approach

Other:

## **PART TWO: Multiple choice Questions**

Please indicate your level of agreement with the following statements by clicking the answer from the drop-down list that best corresponds to your Knowledge/ feeling.

1. The program Chief of Party takes an active interest in financial management issues of JEOP project. \*
  - Strongly disagree
  - Disagree
  - Neutral
  - Agree
  - Strongly agree
  - Not applicable
2. Senior management play role in coordinating to hold together both finance and program team. \*
  - Strongly disagree
  - Disagree
  - Neutral
  - Agree
  - Strongly agree
  - Not applicable
3. The finance department ‘valued’ by the organization – e.g. it is adequately resourced; it is represented on the management team. \*
  - Strongly disagree
  - Disagree
  - Neutral
  - Agree
  - Strongly agree
  - Not applicable



4. Finance staff are involved in the programme strategic planning process. \*
- Strongly disagree
  - Disagree
  - Neutral
  - Agree
  - Strongly agree
  - Not applicable
5. Budget breakdown by activity and budget code is shared to program staff regularly \*
- Strongly disagree
  - Disagree
  - Neutral
  - Agree
  - Strongly agree
  - Not applicable
6. Finance staff are involved in the annual activity and budget planning process. \*
- Strongly disagree
  - Disagree
  - Neutral
  - Agree
  - Strongly agree
  - Not applicable
7. JEOP Programme staff's job descriptions set out specific financial management roles and responsibilities. \*
- Strongly disagree
  - Disagree
  - Neutral
  - Agree
  - Strongly agree

Not applicable

8. JEOP Programme staff receive financial management training, either on formal courses or as ‘on-the-job’ training. \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

9. JEOP programme staff know and recognize the requirements of finance. \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

10. JEOP programme staff know and recognize financial policies and procedures. \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

11. JEOP program staff know and recognize budget request and released procedures and time frames. \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

12. There is delay in commodity distribution as per the schedule i.e. 30-45 days rule for one round of distribution\*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

13. Program staff are well informed on the implication of breaching financial policies and procedures. \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

14. Program staff are provided with written finance policies and procedures to refer when needed. \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

15. Program staff are consulted about simplicity and user friendliness of financial formats before endorsement or afterwards. \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

16. The Chart of Accounts (a list of accounts codes/categories) is made available to programme staff. \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

17. Program staff easily understand the finance report. \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

18. Finance and programme staff meet regularly to discuss programme plans and progress on objectives. \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

19. Programme staff receive regular budget monitoring reports at least once in a month and use them for managing their programmes? \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

20. Program staff inform finance staff when they see miscodes charges. \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

21. Finance staff in advance communicate/notify program staff to take action when noticing underutilization of budget likely expire at end of year/project life. ? \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

22. Finance and program staff conduct a budget review meeting regularly. \*

Strongly disagree

Disagree

Neutral

- Agree
- Strongly agree
- Not applicable

23. The finance staff are known to be approachable and willing to discuss queries with programme staff. \*

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly agree
- Not applicable

24. Finance and program staff have the same focus and work together towards team objectives. \*

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly agree
- Not applicable

25. Finance and program staff form a new single project team with no individual member identity or boundaries and work toward mutually beneficial outcomes. \*

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly agree
- Not applicable

26. Availability and access to all project information to all parties involved in the JEOP project. \*

Strongly disagree \*

Disagree

Neutral

Agree

Strongly agree

Not applicable

27. At least one project team with all finance and program staff are located together in a common office. \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

28. Both finance and program staff feel collective identification and resolution of problems, and collective responsibility for all project outcomes. \*

Strongly disagree

Disagree

Neutral

Agree

Strongly agree

Not applicable

**APPENDIX B**  
**INTERVIEW QUESTIONS**

**JIMMA UNIVERSITY COLLEGE OF BUSINESS & ECONOMICS**

**RESEARCH & POSTGRADUATE COORDINATING OFFICE**

**How the level of project/ finance staff integration is related to project effectiveness:**

**A study on Joint Emergency Operations Program led by Catholic Relief Services-  
Ethiopia**

**Interview questions for project/ finance staff representatives (project/ grant managers and officers)**

- ❖ Questions more related on the existing finance-program integration, relationship, culture and practice
  1. Who is responsible for the preparation of PREP and DIP of JEOP project?
  2. Who is doing the project budget coding in your organization? Are you from finance/ program unit? How familiar are you with financial coding of the JEOP project?
  3. Does the program staff submit their budget report for liquidation on a timely fashion? (this question was forwarded to the finance team/ managers only)
  4. Does the finance team obligate your requested number of advances in a timely fashion? If no, why? (this question is forwarded to project team/ manager only)
  5. Does all project and finance staff get equal opportunity for trainings and workshops?
  6. Does the finance team involve in the monitoring and evaluation of the JEOP project in a regular manner?
  7. How does the organizational values, culture, system, policy and procedures impact the finance – program integration in JEOP project? Do you agree that the less integration of finance – program staff, the less effective the program?
  8. How would you measure the relationship of project and finance staff in your organization? Do they value each other? If no, where do you feel is the problem and your recommendation to resolve the issue of maintaining smooth connection?