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Efficiency-and-Effectiveness in Project Management, an Impetus for Accountability to Stakeholders: Evidence from Non-Governmental Organizations in Kenya

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Abstract
Against the backdrop of a fast shrinking resource-base, most organizations strive to implement project activities in a timely manner, while incurring minimum cost as possible. In the process, client needs and corporate priorities should be balanced. The objective of this study, therefore, is to assess the extent to which efficiency-and-effectiveness influence accountability to stakeholders by NGOs in Kenya. The research is anchored on the normative stakeholder theory. As adopted in this study, the normative stakeholder theory holds that NGOs in Kenya ought to balance the interests of founders, donors, development partners, the government, regulatory board, the target beneficiaries of projects undertaken by NGOs, and the general public. Probability proportional to size (PPS) sampling method was used to sample NGOs from which respondents to the questionnaire were drawn. The study also sought to establish the relationship between accountability to stakeholders and efficiency-and-effectiveness of the respondents in serving their stakeholders by testing the alternate hypothesis. The ANOVA results showed a statistical significance $p= .043$ while the p value was set to be significant at $p< 0.05$ level. There is a significant association between accountability to stakeholders and efficiency-and-effectiveness ($p<0.043$). It was found out that having efficient and effective systems and approaches in serving the project beneficiary community enhances accountability to the stakeholders. The null hypothesis was thus rejected at 95% confidence interval and concluded that efficiency and effectiveness in project governance has influence on accountability to stakeholders.
Keywords: Project management, Efficiency and effectiveness, Accountability to stakeholders, NGOs, Kenya

1 Introduction

Kreitner (2005) suggests that efficiency entails balancing the amount of resources used to achieve an objective against what was actually accomplished; “[it] refers to an input-output ratio or comparison” according to Pennings and Goodman 1977 in (Ostroff and Schmitt, 1993). Roberts 1994 in (Helms, 2006) defines efficiency as “to the degree of economy with which the process consumes resources-especially time and money,” and as such project managers must ensure that scarce and costly resources are not put to waste; by ensuring project activities are implemented on or ahead of schedule at the lowest possible cost (Kreitner, 2005; Helms, 2006), by learning to reconcile client, and corporate priorities; while adapting global prescriptions to local conditions; balancing country performance and poverty incidence in allocating its resources; and, achieving efficiency (Johnston, Battaile and McEuen, 2001).

Roberts 1994 in (Helms, 2006) on the other hand distinguishes effectiveness as how well the process actually accomplishes its intended purpose, here again from the customer’s point of view. “Effectiveness refers to an absolute level of either input acquisition or outcome attainment” Pennings and Goodman 1977 in (Ostroff and Schmitt, 1993); it entails promptly achieving a stated organizational objective; and in this regard, managers are held responsible for attaining project objectives (Kreitner, 2005). Effectiveness measures the appropriateness of the goals that an organization is pursuing and the degree of achieving these goals; it is all about applying knowledge and tools and techniques to achieve project goals. Building and measuring effectiveness in a project starts when the scope is defined during planning phase (Scope Management Plan, Scope Statement, and the Work Breakdown Structure-WBS) and, scope is built around goals and end-deliverables the customer or sponsor needs (Barakat, 2009). Albeit there seem to be a thin line between efficiency and effectiveness, an organization can be either efficient or effective or both.

1.1 Objective of the Study

To assess the extent to which efficiency-and-effectiveness influence accountability to stakeholders by NGOs in Kenya

1.2 Research Question

To what extent does efficiency-and-effectiveness influence accountability to stakeholders by NGOs in Kenya?

1.3 Research Hypothesis

In order to further understand the research question above, the following hypothesis was developed.
H_a: There is a significant relationship between efficiency-and-effectiveness and accountability to stakeholders by NGOs in Kenya.

1.4 Theoretical Framework

This study is pegged on the normative stakeholder theory attributed to Richard Edward Freeman where stakeholders are defined as those groups who are vital to the survival and success of the corporation (Freeman, 1984), "any group of individuals affected by or can affect the achievement of an organization's objectives" (Fontaine, Haarman and Schmid, 2006; Freeman and McVea, 2001), persons or groups with legitimate interests in procedural and/or substantive aspects of corporate activity and who are identified by their interest in the corporation, whether the corporation has any corresponding functional interest in them (Donaldson and Preston, 1995); while stakeholders obviously include the shareholders and directors, other parties such as employees, government, customers, suppliers, bankers and the like can also be stakeholders; indeed the list can be extended to include the general public (Mallin, 2007).

This theory suggests that managers must formulate and implement processes which satisfy all who have a stake in the business by integrating the relationships and interests of shareholders, employees and other groups in a way that guarantees the long-term success of the firm (Donaldson and Preston, 1995), and managers and stakeholders should act and view the purpose of the organization, based on some ethical principles (Fontaine, Haarman and Schmid, 2006). Each stakeholder group has a right to be treated as an end in itself and not as a means to some other end "and therefore must participate in determining the future direction of the firm in which it has a stake" (Donaldson and Preston, 1995: 73).

As adopted in this study, the normative stakeholder theory holds that NGOs in Kisumu Municipality ought to balance the interests of founders, donors, development partners, the government, NGO Coordination Board, NGO Council, the target beneficiaries of projects undertaken by NGOs, and the general public. An argument is advanced that most corporations appear to focus exclusively on the interests of shareholders. In the context of an NGO, the founders and/or donors could be the equivalent of shareholders in for-profit organizations. Wearing (2008) points out that "a more fundamental concern is that what is optimal for shareholders often is not optimal for the rest of society." At times donors and founders of NGOs are perceived to champion narrow interests that may not be addressing the felt needs of target beneficiaries or end-users of services, projects and programmes. This would therefore lead to a consideration of normative stakeholder theory, which stresses the importance of all parties who are affected, either directly or indirectly, by a firm's operations.

2 Literature Review

Organizational efficiency is achieving objective in relation to cost and time. So, NGOs are said to be efficient when they attain project objectives within minimum costs possible and on time. World Bank (2002) forewarns that "the challenge that policymakers, outside parties or applied researchers face is the measurement of efficiency." Empirical and theoretical measures of efficiency are based on ratios of observed output levels to the maximum that could have been obtained given the level of input utilization. This maximum constitutes the efficient frontier which is generally used as a benchmark for measuring the relative efficiency of the observations. This is to suggest that efficiency is subjective, and development projects should spend resources in a way that the project objectives are realized without overstretching the inputs.

Makowski (2012) has observed that the civil society sector in Poland is not very strong. They are not very efficient at fundraising and mobilizing private and corporate philanthropy; the annual budget of an average Polish NGO is less than 5,000 Euros and they are heavily dependent on public funding and are *de facto* "service providers" of public administration.

While a number of NGOs have achieved administrative efficiency, most have major difficulties achieving project objectives within a reasonable budget. It is not unusual, in Kenya to find NGOs with too large staff and very high salaries, which is an indication that at times cost-effectiveness is not prioritized. Many of these NGOs are local or national NGOs (LNGOs) that are still struggling to put effective and efficient systems for good governance in place and their survival largely depends on donor funding (Kameri-Mbote, 2002).

NGOs are encouraged to strive for organizational effectiveness, which is the degree or level of outcome attainment. Fowler (2006) holds the view that effectiveness means achieving impact, and the starting point for effectiveness, in NGOs, is to know what tasks to do, why and how they relate to each other. This is envisaged in project design and implementation as well as strategic planning, and never losing sight of the organization's mission. According to C-b-solutions (2011) effectiveness indicators measure how much your targets were reached. They relate actual to expected values. Typical examples are: actual to expected sales, saving on budget and project overrun. In the case of a non-profit organization, effectiveness would be determined by measuring the degree to which a project objective was attained. Jordan (2005) says effectiveness questions usually have to do with the quality and the quantity of services offered like distribution of medicines, foods, textbooks, or other educational materials etcetera.

Slim (2002) however, contends that many NGOs have realised that it is no longer acceptable to simply report in terms of programme 'outputs' like a well dug or the distribution of a tonne of improved seed. The quest for 'outcome' monitoring and 'impact' assessment has begun. Most NGOs, however, have found that profit or outputs are much easier to show than more nuanced questions of outcome, impact and attribution. Accounting for the impact or outcome of NGO work can be uncertain, is usually contested and can border on pure speculation at times as NGOs try to track cause and effect between their actions and the personal, social, economic, environmental and political change around their projects.

Edwards (2006) says, albeit UK NGOs have been increasing their expenditure on international advocacy over the years; they have received a pat on their backs for achieving impact in equal measure, that their successes in advocacy include: affording special debt relief to the poorest countries; establishing an emergency reserve so that EC food surpluses become more readily available for famine relief; concerted action on international environment issues such as global warming and rainforest destruction; reversal or modification of some 'problem project' funded by the World Bank – mostly large dams and resettlement schemes - and ; developments in the World Bank policy in the areas of gender, participation, poverty and the environment. Further on, Clark 1992 in (Edwards, 2006b) affirms that "if it were possible to assess the value of all such reforms, they might be worth more than the financial contributions made by NGOs."

3 Methodology

3.1 Sampling Procedure

Probability proportional to size (PPS) sampling method was used to sample NGOs from which respondents to the questionnaire were drawn. In this study the respondent was a project manager or an officer of equivalent title or rank, in each NGO visited. To sample the NGOs, from which respondents were selected, using PPS the following steps were followed: In the first step, a table with three columns was made. In the first column the researcher listed the estates or locations; in the second column the population of NGOs in each location was listed and; in the third column cumulative total population of NGOs in each location was listed. In this study the locations were listed in a logical order using a geographical pattern from the municipality's Central Business District (CBD) towards the estates immediately neighbouring the CBD and then eastwards from the CBD as shown in Table 1.

In the second step, a sampling interval was calculated using the formula: *Sampling interval = Cumulated total population ÷ Number of cluster required* Using the formula *SI = CTP ÷ Number of cluster required*; and bearing in mind that 4 clusters were to be selected to achieve a total of sample size of 80 determined by using Krejcie and Morgan's (1970) table, this gave: Sampling interval = 96 ÷ 4 = 24

In the third step, a number equal to or less than the sampling interval was selected. A random number was chosen between 1 and 24. This random number was selected by asking someone who was not familiar with this research to choose a number within the range of 1 and 24 and the person chose 18.

In the fourth stage, the researcher looked back at the table and identified the cluster by finding the location whose cumulative population of NGOs exceeds this random number 18; and in this study, the first cluster was located in the CBD, where the cumulative population of NGOs was 25.

In the fifth stage, the researcher added the sampling interval to the random number; 24 + 18 = 42; and in the sixth stage, a location whose cumulative population of NGOs just exceeds this number was chosen. The second cluster is located in this estate, which is Milimani Estate. The location of the subsequent cluster was identified by adding the sampling interval to the number which located the previous cluster, 24 + 42 = 66, which gave Tom Mboya and its environs as the fourth and final cluster.

4 Results and Discussion

4.1 Distribution of respondents by level of management

The study sought to establish the management level of the respondents. The researcher solicited this information by asking respondents to indicate their level of management in their respective NGOs. The data on the respondent's level of management in the organization was appropriate for the study as it would enable the researcher to assess whether the respondent's level of management had a bearing on accountability to stakeholders by of the NGOs. The distribution of the respondents' level of management is as illustrated in table 2. From Table 2, it can be seen that, 26 respondents (34.2%) served in the top level management in their organizations; 43 (56.6%) worked in middle level management positions while 6 (7.9%) were in lower level management; but 1 (1.3%) of the respondents did not show the level of management he or she occupied in the organization.

It is clear that majority of respondents (56.6%) were from the middle level management in their respective NGOs. Thus, in a country where the majority of the people in middle level management oversee the implementation of project activities, these project managers must be encouraged to uphold accountability to stakeholders at all the stages of the project cycle. This can be done by sharing progress reports about the projects with the beneficiary community, the donors and filling strategic plans and annual returns with the NGO Coordination Board.

4.2 Distribution of respondents by period of service in management position

The study also sought to establish the period of service in management position by the respondents who took part in the study. This was deemed important in order to find out whether period of respondents' service in management position had influence on accountability to stakeholders. Respondents were thus asked to select the period of service in management position in terms of year-intervals and the findings were as illustrated in table 3.

The study reported findings regarding respondents' period of service in management position out of which, 27 (35.5%) had served for an interval 1-2 years; 41 (53.9%) had been in management rank 3-4 years; 6 (7.9%) had occupied managerial posts for 5-6 years and 2 (2.6%) had worked in management above 6 years. Based on these study findings, most of the respondents 41 (53.9%) were in managerial position 3-4 years, followed by 27 (35.5%) who were in management 1-2 years, while those who served 5-6 years and above 6 years in management posts constituted 6(7.9%) and 2 (2.6%) of the respondents respectively. Therefore, majority of the respondents were experienced project managers who had served for 3-4 years which is about a complete life cycle of most development programmes, followed by those who occupied management posts for a period of 1-2 years (a life cycle of most development projects). From these findings, the level of accountability to stakeholders before, during, as well as after project design and implementation is expected to be high given the rank and high number of period of service, hence experience and thus investigating the extent of accountability to stakeholders by this group of people is imperative.

4.3 Distribution of respondents by number of projects implemented

For all the respondents, the study sought to establish the number of projects they had implemented. This helped in revealing the extent to which respondents are of service to the stakeholders by rolling out projects that hopefully meet the accountability threshold. Respondents were thus asked to mark the number of projects implemented during their stewardship as project managers. The findings are as presented in table 4.

From the study findings, 34 (44.7%) of the respondents reported having implemented 1-2 projects; 26 (34.2%) 3-4 projects; 9 (11.8%) 5-6 projects and; 7 (9.2%) above 6 projects. These findings show that more project managers have facilitated implementation of between one and two projects, and the number of respondents who fall in this category are 34 (44.7%), followed by 26 (34.2%), 9 (11.8%) and 7 (9.2%) respectively. The findings of the study also revealed that majority of the respondents who participated in the study (44.7%) and (34.2%) have facilitated project implementation falling between 1-2 and 3-4 projects. This indicates that project managers are not "sleeping on the job," because at least a project must be going on according to data analyzed from the respondents' answers. For projects to be implemented a series of activities must be funded and this means the respondents must be accountable to the stakeholders in regard to procurement and usage of project funds, and attainment of project objectives through progress reports and audited financial statements. This also means they are active and accountable to at least donors; because project implementation implies their activities were funded.

4.4 Efficiency –and-effectiveness and accountability to stakeholders

Efficiency and effectiveness in implementing project activities has been shown to influence positively on accountability to stakeholders. It has been found that anticipated positive outcomes are attained when project activities are in time, within budget and when the activities of the projects meet the needs of the beneficiary community. Respondents were therefore asked questions that ascertain whether they are both efficient and effective during implementation of project activities. Their responses were put in a scale of 1-4. These are addressed in the following subsequent statements.

4.4.1 Activities of the project are accomplished within time upon which they are planned

Project activities are considered to have been carried out efficiently if they are completed in time. The study thus sought to find if this was the case for the project managers of NGOs in Kisumu Municipality. When respondents were asked, whether they think the activities of their projects are accomplished within time upon which these projects are planned, the responses were as indicated in table 5.

Table 5 shows that out of 76 respondents, a total of 73 (96.0%) would either strongly agree or agree that activities of their projects were accomplished within time upon which they were planned, while 3 (3.9%) would either disagree or strongly disagree with this statement. From the findings, majority of the respondents (up to 96.0%) are efficient since they facilitated implementation of project activities to completion within time.

4.4.2 Project activities are implemented within budget

In responding to the question on whether they think that their project activities are implemented within budget, majority of the respondents strongly agreed with the statement as shown in table 6. From the study findings, 57 (75.0%) respondents strongly agreed with this statement, 15 (19.7%) agree and 4 (5.3%) disagree. In general, the study established that many project managers would strongly agree with this statement. It was clearly shown that effectiveness in implementation of project activities is also anchored on whether the project managers ensure the activities are executed within budget.

4.4.3 Activities of the projects meet the needs of the beneficiary community

In some situations project activities have been implemented based on narrow interests of either the donors or the NGO's interests without assessing and eventually meeting the needs of the targeted beneficiary community. The needs of the beneficiary community have at times been overlooked by the donors and unattended to by the NGO projects. The study thus sought to find out if respondents rolled out project activities that met the needs of the targeted beneficiary community. The respondents were thus asked to respond to the statement: 'Activities of the projects meet the needs of the beneficiary community', the responses are as illustrated in table 7.

As indicated on the table 7, 50 (65.8%) of respondents strongly agreed, while 21 (27.6%) agreed in response to the question on whether activities of their projects meet the needs of the targeted beneficiary community. Of the same respondents, 3 (3.9%) would strongly disagree and another 2 (2.6%) abstained from responding to the statement. In an ideal setting, it is the members of the beneficiary community themselves who would be in the best position to respond to the question on whether activities of the projects meet the needs of the beneficiary community. However, the response to the question in this study is based on the notion that the project managers would be able to evaluate the impact of their project activities on the target beneficiary community and, therefore ascertain with a fairly high degree of accuracy whether project activities satisfy their needs.

From the study findings, a higher percentage of the respondents, both those who strongly agree and agree somehow, a total of 71 (93.4%) think that activities of the projects that they implement actually meet the needs of the targeted beneficiary community, compared to those who think on the contrary 3(3.9%). Effectiveness of project activities is determined by the degree to which the projects address the needs of the target beneficiaries; and according to the findings of this research, majority of the project activities are effective too.

An argument is advanced that most corporations appear to focus exclusively on the interests of shareholders. In the context of an NGO, the founders and/or donors could be the equivalent of shareholders in for-profit organizations. Wearing (2008) points out that "a more fundamental concern is that what is optimal for shareholders often is not optimal for the rest of society." At times donors and founders of NGOs are perceived to champion narrow interests that may not be addressing the felt needs of target beneficiaries or end-users of services, projects and programmes. By meeting the needs of the beneficiary community, the results of this research have led to a consideration of normative stakeholder theory, which stresses the importance of all parties who are affected, either directly or indirectly, by a firm's operations.

4.4.4 Results of test of hypothesis

The study also sought to establish the relationship between accountability to stakeholders and efficiency-and-effectiveness of the respondents in serving their stakeholders by testing the hypothesis four as revealed in Table 8, the ANOVA output of test of hypothesis. On the significance column the ANOVA results show a statistical significance $p= .043$ while the p value was set to be significant at $p< 0.05$ level. There is a significant association between accountability to stakeholders and efficiency-and-effectiveness ($p<0.043$).

It was found out that having efficient and effective systems and approaches in serving the project beneficiary community enhances accountability to the stakeholders. The null hypothesis was thus rejected at 95% confidence interval and concluded that efficiency and effectiveness in project governance has influence on accountability to stakeholders.

4.4.5 Regression analysis on efficiency-and-effectiveness

This study presents an output of regression analysis on efficiency-and-effectiveness in Table 9. The output from logistic regression on predictors of efficiency-and-effectiveness indicates that the activities of the project meet the needs of the beneficiary community at significance of $P<0.007$; project activities are implemented within budget at $P<0.356$, while completion of project within time at $P<0.859$, which shows that most respondents do not complete projects on time, but they meet beneficiary need.

4.5 Accountability to stakeholders

This study presupposes that good governance systems and practices ensure that responsible persons like project managers ought to be accountable to all the parties that have a stake in the project activities of an NGO. Study participants were therefore asked to give categorical answers to the questions of either "yes" or "no" answer. The questions and, responses, are addressed as follows;

4.5.1 Sharing project progress report with the beneficiary community

This research sought to find if the study participants shared their projects' progress reports with the beneficiary community and, the responses were as indicated in table 10. It shows the responses of the respondents who participated in the study when they were asked to state either yes or no to the question; "Do you share progress reports about your projects with the beneficiary community?" Among the 76 participants 56 (73.7%) responded "yes" while 20 (26.3%) answered "no."

Clearly, majority of the respondents 56 (73.7%) indicated that they share progress reports about their projects with the beneficiary community. This could imply that, reporting to the beneficiary community on project's progress, which is a part of project monitoring and evaluation exercise, is enhances transparency – a key component of accountability to stakeholders.

4.5.2 Sharing project progress report with the donors

Submission of progress reports on project implementation is considered a "best practice" in project management. It is presumed to be an indicator of accountability. The study therefore sought to establish if respondents share projects' progress reports with the donors. The responses were as tabulated in the table 11.

Based on the findings, majority of participants who responded 71 (93.4%) out of 76 (100%) indicated that that they submit progress reports on projects to the donors. On the other hand, 5 (6.6%) do not report on their progress to the donors. Often donors demand progress reports for monitoring purposes.

4.5.3 Sharing audited financial statements with the donors

Submitting periodic audited financial statements to the donors is an inevitable prerequisite for sustained funding by donors. Most donors fund projects in phases and release of funds for the subsequent components of the project cycle is dependent on timely submission of audited financial reports. Financial accountability is regarded as a pillar of the wider accountability process. The study therefore sought to establish if respondents share audited financial statements with the donors. The responses were as tabulated in the table 12.

The findings of this study is that majority of the respondents (70 out of 76) that is, 92.1% reported that they share audited financial statements with the donor. On the other hand, 6 (7.9%) indicated that they do not submit audited financial statements to the donors. These findings are supported by other research that has shown that donors ask for comprehensive institutional audits which provide the full financial picture of the activities and donations received by the NGO. A study among Nepali NGOs by Singh and Ingdal (2007) on donor best practices shows that several NGOs interviewed by that study had the practise of submitting comprehensive audits even if the donor only asked for the project audit. This leaved less room for double financing of activities. By extension project managers give comprehensive institutional audits because it is needed for fulfilling donor country's requirements.

4.5.4 Sharing audited financial statements with the beneficiary community

Sharing of audited financial reports with the beneficiary community is regarded as an important element of a public audit process. Use of public audits has proven to be an effective tool for promoting transparency, accountability and ownership of programmes and projects according to Singh and Ingdal (2007). For an NGO, accountability means demonstrating regularly that it uses its resources wisely and does not take advantage of its special privileges to pursue activities contrary to its nonprofits status. Moreover, a transparent NGO; that is, one that readily opens its accounts and records to public scrutiny by funders, beneficiaries, and others, is regarded as being accountable (Wyatt, 2004).This study therefore sought to establish if respondents shared audited financial statements with the beneficiary community, and the results are as shown in the table 13.

From the results, a larger percentage of beneficiary community is kept unaware of the financial position of the NGOs that serve them. Most respondents indicated that they do not share audited financial statements with the beneficiary community while a few responded that they do not share the audited financial statements with the beneficiary community. The findings comprise 29 (38.2%) who indicated a "yes" and 47 (61.8%) who gave a "no" response to the question. From these research findings, it can be deduced that most NGOs financial accountability is directed more towards the benefactor than towards the beneficiary. Similar findings are reported in Singh and Ingdal (2007) study on donor best practise towards NGOs in Nepal, that for many NGOs, being in closer contact and financially dependent on the donor, the accountability is directed more towards that side than towards the beneficiaries in whose name the organization has been established.

4.5.5 Sharing sources of funding with the beneficiary community

This research sought to find if the study participants informed the beneficiary community about their sources of funding. The responses to the question "Do you share your sources of funding with the beneficiary community" are as shown in table 14.

From these findings, majority of participants who gave "yes" as an answer were 54 (71.1%) while 21(27.6%) indicated "no". However, one (1.3%) of the participants abstained from answering the question about sharing sources of funding with the beneficiary community. Disclosure of an organization's sources of funding to the beneficiary community is considered a moral obligation by most NGOs. It gives legitimacy to the work of the NGO.

4.5.6 Filling annual returns with the NGO Coordination Board

NGOs round the world are regulated by the governments of countries where these organizations operate. Filling of audited reports and annual returns with a government or its authorized regulatory body is a requirement by most governments. This study therefore sought to establish if respondents filed annual returns with the NGO Coordination Board, the results are as indicated in the table 15.

The findings of this study revealed that out of the 76 respondents, 62 (81.6%) indicated they file annual returns with the regulatory state organ, while 14 (18.4%) gave a "no" as the answer to the question. A study in Rwanda by Jillo and Kisinga (2009) on NGO law showed that in Rwanda, every NPO submits a detailed report on its achievements, balance sheet and financial situation by April 30 of every year. All local NPOs submit their reports to the Ministry of Local Government, while International NPOs submit their reports to the Ministry of International Affairs. Non submission of annual reports may lead to a suspension of the organization's. The findings of this research contradict those of Barr, Fafchamps and Owens (2004) on the governance of non-governmental organizations in Uganda, whose results indicated that in Uganda, little monitoring is done by government as NGOs do not file income tax returns and few are able to provide coherent financial accounts.

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Table 1
Location and Cumulating NGOs population in Kisumu Municipality, Kenya

Estate/Location of NGO	No. Of NGOs	Cumulative Total
Central Business District (CBD)	25	25
Milimani Estate	20	45
Dunga/Nyalenda/Ondiek-Highway	14	59
Tom Mboya and its environs	20	79
Kondele/Migosi/Kenya-Re/Manyatta	17	96

Table 2
Distribution of respondents by level of management

Level of management	Freq	%
Top level	26	34.2
Middle level	43	56.6
Lower level	6	7.9
No Response	1	1.3
Total	**76**	**100.0**

Table 3
Distribution of respondents by period of service in management position

Period of service	Freq	%
1-2 years	27	35.5
3-4 years	41	53.9
5-6 year	6	7.9
Above 6 years	2	2.6
Total	**76**	**100.0**

Table 4
Distribution of respondents by number of projects implemented

No. of projects implemented	Freq	%
1-2 projects	34	44.7
3-4 projects	26	34.2
5-6 projects	9	11.8
Above 6 projects	7	9.2
Total	**76**	**100.0**

Table 5
Accomplishment of project activities within time

Statement	Activities of the projects are accomplished within time upon which they are planned	
	Freq	%
Strongly Agree	60	78.9
Agree	13	17.1
Disagree	2	2.6
Strongly Disagree	1	1.3
Total	**76**	**100.0**

Table 6

Implementation of project activities within budget

Statement	Project activities are implemented within budget	
	Freq	**%**
Strongly Agree	57	75.0
Agree	15	19.7
Disagree	4	5.3
Strongly Disagree	0	0.0
Total	**76**	**100.0**

Table 7

Meeting the needs of beneficiary community through project activities

Statement	Activities of the projects meet the needs of the beneficiary community	
	Freq	**%**
Strongly Agree	50	65.8
Agree	21	27.6
Disagree	0	0.0
Strongly Disagree	3	3.9
No Response	2	2.6
Total	**76**	**100.0**

Table 8

ANOVA output of test of hypothesis

Model		Sum of squares	df	Mean square	F	Sig.
1	Regression	1.373	3	.458	2.869	.043[a]
	Residual	11.167	70	.160		
	Total	12.541	73			

Table 9

Predictors of efficiency-and-effectiveness coefficients

Model	B	SE	Beta(β)	t	Sig.
1(Constant)	1.065	.156		6.817	.000
Activities of the project are accomplished within time upon which they are planned	.019	.106	.027	.178	.859
Project activities are implemented within budget	-.100	.108	-.139	-.930	.356
Activities of the projects meet the needs of the beneficiary community	.184	.067	.311	2.754	.007

a. Dependent Variable: Means Accountability

Table 10
Sharing project progress reports with the beneficiary community

Question	Do you share progress reports about your projects with the beneficiary community?	Freq	%
Response	Yes	56	73.7
	No	20	26.3
Total		**76**	**100**

Table 11
Sharing project progress reports with the donors

Question	Do you share project's progress report with the donors?	Freq	%
Response	Yes	71	93.4
	No	5	6.6
Total		**76**	**100**

Table 12
Sharing audited financial statements with the donors

Question	Do you share your audited financial statements with the donors?	Freq	%
Response	Yes	70	92.1
	No	6	7.9
Total		**76**	**100**

Table 13
Sharing audited financial statements with the beneficiary community

Question	Do you share your audited financial statements with the beneficiary community?	Freq	%
Response	Yes	29	38.2
	No	47	61.8
Total		**76**	**100**

Table 14
Sharing sources of funding with the beneficiary community

Question	Do you share your sources of funding with the beneficiary community?	Freq	%
Response	Yes	54	71.1
	No	21	27.6
	Non Response	1	1.3
Total		**76**	**100**

Table 15
Filling annual returns with the NGO Coordination Board

Question	Do you file annual returns with the NGO Coordination Board?	Freq	%
Response	Yes	62	81.6
	No	14	18.4
Total		**76**	**100**

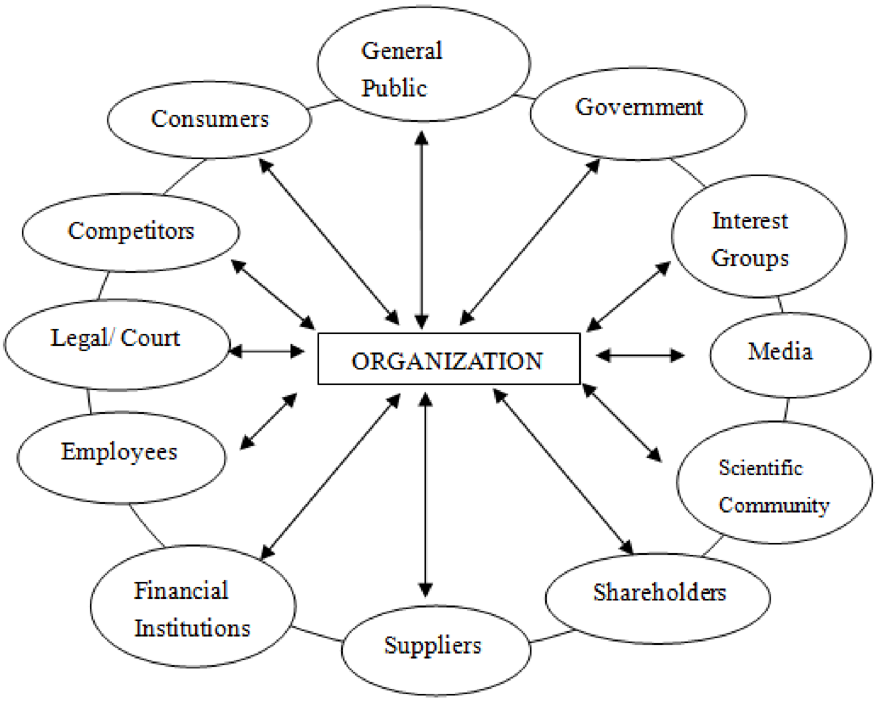

Figure 1 .Stakeholders' model. This figure illustrates the interactions between an organization and all the stakeholders as adapted from "Stakeholders' model" by Polonsky, 1995, from http://library.shsu.edu.