

**MAKERERE**



**UNIVERSITY**

**GOVERNMENT CONTROL AND PERFORMANCE OF UGANDA PRISONS  
INDUSTRIES**

**BY**

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## **DECLARATION**

I hereby declare that this dissertation is a result of my own effort and has never been submitted for any award in any university.

Signature:.....

.....

Aidati Nandudu

Date

## **APPROVAL**

This is to certify that this work has been done under our supervision and submitted for the award of Master of Science Accounting and Finance with our approval.

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## **DEDICATION**

I dedicate this work to my family for their encouragement, desire for hard work and success dictated that I had to go to school and more so for further education.

## **ACKNOWLEDGEMENT**

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## **ABSTRACT**

The study was to establish the extent to which government control affects performance of prisons industries. There was a reported decline in performance of Prison Industries over the years 2001-2010, (end of year accounts). The following objectives guided the study: To examine the nature of government control of the Prisons Industries' workshops; To examine the performance of the Prisons Industries' workshops; and To establish the extent to which government control affects performance in Prisons Industries' workshops. The study used a cross-sectional and correlation study research design. It targeted 103 respondents. Simple random sampling and purposive sampling were used to select the staff in various workshops in Uganda Prisons Industries. Descriptive statistics using means, standard deviations, frequencies, percentages and factor analysis were computed to determine the average respondents with a particular view on the nature of government control of the Prisons Industries' workshops and the performance of the Prisons Industries' workshops. Pearson Correlations were computed to determine the relationship between government control and performance of the Prisons Industries' workshops. Regression analysis was computed to determine the extent to which government control affects performance of the Prisons Industries' workshops. Findings revealed that government control existed in Prisons industries workshops and was moderate in terms of standards, funding and rewards. The performance was below average in terms of effectiveness, efficiency and sustainability. Government Control positively enhanced performance of Prisons industries workshops. Control is pivotal in mitigating effectiveness, efficiency and sustainability. It is recommended that Prisons Industries controls should be improved in order to improve their performance. This can be achieved by injecting in more funds, strictly monitor adherence to set standards and reward Industries that perform well.

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.0 Background**

According to the Uganda Prison Services Projects Report (2005), under the present system, prisoners are offered on-the-job training. The objectives of Prison Industrial Training are to offer employment to prisoners; rehabilitate prisoners by teaching them industrial skills, which they can use upon release to secure employment in the private or public sector; and to generate government revenue to offset the cost incurred in use of taxpayers' money to maintain prisoners. To realize the objectives, workshops were set up in the sections of carpentry and woodwork, metalwork, tailoring, printing, handicraft and photography, leather tanning and leather works, soap making, saw milling, and farming to facilitate inmates' training, employment and revenue generation (Uganda Prison Services Projects Report, 2005). Thus, how these workshops are managed determines the realization of the training objectives.

Uganda Prisons being a public institute, the management of its workshops is characterized with centralized control of resources and regulation of personnel and procedures; that is the hierarchical organization of administrations by government or government control. Government control in this study is conceptualized as the extent to which certain actions in the public sector guarantee the performance of their government entities (Ashworth et al., 2002; Przeworski, 2003). The Uganda Prisons' workshops to achieve the set training objectives are controlled through funding, setting standards, and reward and punishment to improve the workshops' performance in terms of efficiency, effectiveness and sustainability.

Despite having these control measures in place, the performance of the Prisons Industries is below the government expectation as it falls short of the objectives of Prison Industrial Training (Uganda Prison Services Projects Report, 2005). For example, some industries such as soap making, leather tanning and photography have been closed; these industries have not been sustainable. The remaining industries are not run according to their production capacities and as such cannot deliver services on time and their output volume and quality has declined, such industries are ineffective and inefficient. The poor performance is very clear when one scrutinizes the actual expenditure and revenue of Prisons Industries presented in Table 1.1

**Table 1.1: Budgeted expenditure/revenue and Actual expenditure/revenue of Prisons Industries for the years 2001 to 2010**

Year	Budgeted Expenditure	Budgeted Revenue	Actual expenditure	Actual revenue	%age gained/lost of revenue
2001	314,002,000	64,000,000	247,581,668	65,486,584	-74
2002	276,732,000	373,527,000	267,361,558	7,641,205	-97
2003	186,966,000	34,552,000	125,834,444	16,063,625	-87
2004	108,441,000	34,553,000	108,361,901	7,400,000	-93
2005	108,441,000	36,933,000	104,361,677	0	-100
2006	79,341,000	90,379,000	77,397,400	25,337,100	-67
2007	77,441,000	125,020,000	75,018,850	1,335,500	-98
2008	98,441,000	125,020,000	97,652,966	0	-100
2009	205,453,460	128,022,432	205,158,546	12,901,700	-94
2010	205,453,000	147,000,000	205,432,640	22,206,600	-89

**Source: End of Year Accounts for Uganda Prison Services (2001-2010) and Approved Budget Estimates**

This shows that for the period 2001 to 2010, the Prisons Industries made losses from its expenditures as shown by the negative sign and trend in losses increased for period 2001 to 2005 then it decreased 2006 followed by increasing losses from 2007-2008 and then decreasing losses up to 2010. Thus, the poor performance has compromised the Prison Industrial Training to meet its objectives (that is to be efficient) of offering employment to prisoners, rehabilitating prisoners and efforts to generate government revenue to offset

the cost incurred in use of taxpayers' money to maintain prisoners. Thus, there is need to investigate the control measures adopted in management of the Uganda Prisons' workshops in relation to the performance of the workshops.

### **1.1 Statement of the Problem**

The performance of the Prisons Industries in Uganda is below the government expectation as it falls short of the objectives of Prison Industrial Training. This has compromised the Prison Industrial Training to offer employment to prisoners, rehabilitate prisoners by teaching them industrial skills, which they can use upon release to secure employment in the private or public sector and efforts to generate government revenue to offset the cost incurred in use of taxpayers' money to maintain prisoners (Uganda Prison Services Projects Report, 2005). One of the concerns is that there are increasing and significant political and societal pressures with regard to proving the usefulness of tax money spent. At the same time, concern has been raised about how government control has been exercised in the Prisons Industries. Could the performance of Prison industries be attributed to Government control? This study intends to investigate this linkage.

### **1.2 Purpose of the Study**

The purpose of the study was to establish the extent to which government control affects performance of prisons industries.

### **1.3 Objectives of the Study**

The following objectives guided the study:

1. To examine the nature of government control of the Prisons Industries' workshops
2. To examine the performance of the Prisons Industries' workshops

3. To establish the extent to which government control affects performance in Prisons Industries' workshops

#### **1.4 Research Questions**

The study answered the following research questions

1. What is the nature of government control in each of the Prisons Industries' workshops?
2. What is the level of performance of the Prisons Industries' workshops?
3. To what extent does government control affect performance of the Prisons Industries' workshops?

#### **1.5 Significance of the Study**

**Managers:** The information gathered in this study could be utilized to alert managers of the importance of control in the management of organizational performance.

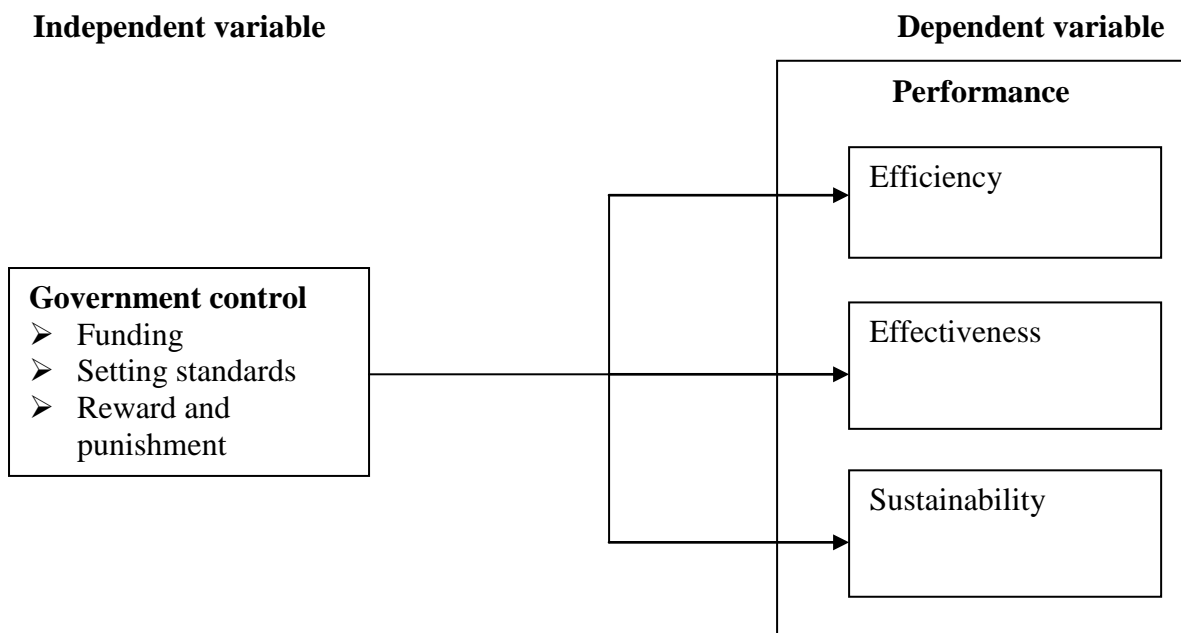
**Policymakers:** As individuals charged with formulating policies, their understanding of control in the management of organizational performance will be enhanced by the findings from this study. They may be able to review their decisions on control to enhance organizational performance.

**Researchers:** The issues raised in this study are likely to lead to the involvement of various researchers in generating more knowledge from various perspectives. The findings of this study could form a basis for further research to those interested in control and the organizational performance.

## 1.6 Scope of the Study

Regarding the geographical content, the study was restricted to Prisons Industries' workshops in Kampala. It targeted all staff members in the Prisons Industries' workshops. The study focused on government control and the performance of the Prisons Industries' workshops.

## 1.7 Conceptual Framework



**Source: Payne, Mullins, Robbins and Barnwell (2008)**

It was conceptualized that the independent variable as government control and dependent variable as performance of the Prisons Industries. From the conceptual framework, it is expected that if government control is poor, then performance of the Prisons Industries' workshops will be poor. On the other hand, if government control is good, then performance of the Prisons Industries' workshops will be good. For example, increase or decrease in funding to Prison Industries directly affects their performance. Relatively if Government sets poor or unclear standards/targets, or does not set at all, performance is likely to be affected negatively. In addition, if Government gives credit/reward where it

deserves and does not reward/give credit for poor performance, it is likely that efficiency, effectiveness and sustainability in the prisons Industries will be achieved.



## **CHAPTER TWO**

### **THE LITERATURE REVIEW**

#### **2.0 Introduction**

This chapter presents the literature review. It is divided into three major sections. The first section presents literature on the nature of government control. The second section presents literature on organization Performance. The third section presents literature on the extent to which government control affects organizational performance.

#### **2.1 Government Control**

##### **2.1.1 Funding**

Funding public entities involves financial control and accountability (Atkinson & Stiglitz, 2000). In other words it involves giving proper account of government funds and resources. It was discovered that the problems of accountability and financial control make it impossible for the set objectives of an organization to be achieved. These problems involve the ministries not adhering to set regulations for proper allocation of government resources.

The objective of financial control and accountability is to ensure that expenditure is properly authorized and adequate attention is given to collection of debts and revenue (Musgrave, 2000). Every public organization should maintain effective accounting information, which must be timely for decision making in the organization.

According to Buchanan and Musgrave (2001), just as managing finances is a critical function of management in any organization, similarly public finance management is an essential part in the management of government entities. Public finance management

includes resource mobilization, prioritization of programmes, the budgetary process, efficient management of resources and exercising controls.

Thus, this study investigates how funds are mobilized and programmes are prioritized at Uganda Prisons' workshops. In addition, it establishes the budgetary process and management of funds at Uganda Prisons' workshops.

### **2.1.2 Setting standards**

Standards are 'clear and explicit statements about key elements of a given service'; they say 'this is how things should be in this service' and 'this is what user have the right to expect' (Whiteley & Younger-Ross, 2005). They can be expressed as statements of how much, how well, how often or how quickly something happens and can be percentages, numbers, frequencies or cost. In practice there are few standards expressed as numbers or other quantities, because the intention above all is that standards should be focused on outcomes for users, usually expressed at the individual level. Standards have certain qualities. They must be as explicit and precise as possible; justifiable and logically sound; acceptable (to the stakeholders); validated; practicable; and written in plain language. Thus, this study established nature of standards at Uganda Prisons' workshops in terms of whether there are clear, explicit and precise statements about key elements of a given service, justifiable and logically sound, acceptable; validated and practicable.

According to Benison (2007), standards show the agreed requirements for a service and help build in quality by enabling users to provide a clear direction for services, know whom to do business with, promote a shared vision and common understanding, form a baseline for local service specifications and provide a basis for monitoring, inspection,

evaluation and future planning. This study therefore determined what the standards at Uganda Prisons' workshops are for; in other words, whether the standards show the agreed requirements for a service and help build in quality by enabling users to provide the above stated outcomes.

Standards are for all stakeholders in services - purchasers, providers, users, careers, other agencies, members of the council and members of the public who pay for them - but they are written for users and careers (Brewer & List, 2004). This is because by empowering users and careers - who are the most disempowered of the stakeholders but also the people with the most important experience of the service - they are also empowering everyone else. In this line, this study established who standards for at Uganda Prisons' workshops are and whether these standards have empowered these people.

According to McGladrey and Pullen (2002), once written, quality standards are policy, and therefore an appropriate policy officer is identified as the lead officer for each standard. A clear brief is made available on content, process and style. Generally, a workshop is included in the standard development process to allow stakeholders' perspectives to be shared and standards developed. Stakeholders are identified for each standard - users, careers, planners, purchasers and providers. Others are also included as appropriate, for example, regulators where these exist and other agencies. In all cases, draft standards are subject to rigorous internal scrutiny, internal/external consultation and approval. If standards are to be valid, they must be developed in the setting in which they are intended for use, and with at least representatives of local stakeholders, or they will not be of real and lasting value. Furthermore, they require a local process of continuous improvement and review, and a systematic approach to implementation to make them

worthwhile. Based on this literature, this study therefore will examine how the standards at Uganda Prisons' workshops are/were set.

The approach to implementing standards should be towards accreditation/approval/authorization/endorsement and should be a process of working with users/careers of a service/product to ensure that they can and do meet standards before services are provided/purchased (Whiteley & Younger-Ross, 2005). The implementation of this approach requires the development of sets of tools which effectively translated the standards into indicators which could be used to measure attainment against the standards and make sense to users/careers since the standards are addressed primarily to users and careers. This highlights the importance of one critical aspect of the accreditation process - the accrediting/approving/authorizing /endorsing officer must talk to users in addition to staff and managers, separately and alone.

### **2.1.3 Rewards and punishment**

#### **2.1.3.1 Rewards**

Rewards are an incentive to workers (Kazdin, 2005). Employees perform at the level at which the organization rewards them; they continue to do what they have been rewarded for doing. This is a form of positive reinforcement and thus managers must know what rewards mean the most to which employees in order to be the most effective. An astute manager must know each employee and what rewards will effectively motivate them. In addition, the manager must be constantly aware of the rewards available in the organization. To compensate for rewards not available, the manager must be creative and work within the boundaries of the organization to create a menu of rewards for staff members.

In order for a reward system to be effective, the rewards must hold some importance for the employees (Arvey & Ivancevich, 2000). If none of the potential rewards holds any importance for an individual, it is most unlikely that they will provide the motivation to elicit the desired performance from the worker. If the reward being offered is a new title, but the employee wants more responsibility and greater visibility, the reward may be labeled unimportant and hence ineffective as a motivator to this particular employee.

The reward system should offer flexibility for maximum effectiveness (Ball & Sims, 2001). That is, rather than being hard and fast, the options of rewards should leave room for flexibility. Tailoring the reward to the individual goes a long way in motivating an employee. This could be termed customizing the rewards. This, then, heightens the importance of the reward to the individual and motivates better.

Rewards should be given with certain frequency (Trevino, 2002). An example of this is the annual salary review. Each employee being reviewed annually knows with certainty when to anticipate a reward - that is, a raise. Understanding the frequency of the rewards gives a measure of trust to the system. It makes the employees feel more confident in believing their good performance will be adequately rewarded and will be done so on a timely basis.

The most effective reward system is visible (Arvey & Jones, 2005). That is, all the employees understand the possible rewards, which are available. Employees need to know what "rewards" they are striving for and that they are indeed available.

### **2.1.3.2 Punishment**

Despite conventional wisdom that suggests that punishment should be avoided, punishment remains an important aspect of virtually all managers' jobs. Managers view punishment in many ways, ranging from an unpleasant but necessary part of the managerial role to an opportunity for instrumental outcomes (Butterfield et al, 2006).

Organizational punishment has traditionally been studied in terms of correcting or modifying a subordinate's undesirable behavior (Baron, 1988). This "subordinate-centered" view is epitomized by the behaviorist definition of punishment: "punishment is the presentation of an aversive event or the removal of a positive event following a response which decreases the frequency of that response" (Kazdin, 2005; Arvey and Ivancevich, 2000).

However, researchers have begun to expand the focus beyond the manager-subordinate dyad (Atwater et al., 2001). This work is built upon the notion that punishment is a social experience that involves not only managers and subordinates, but observers as well. For instance, Trevino (2002) theorized that observers are interested in punishment events because these events convey important information about standards of behavior, outcomes of misconduct, and workplace justice.

Punishment is important for several reasons. For example, research has demonstrated that unfair, arbitrary, or inconsistent punishment may trigger negative subordinate emotions, attitudes, and behaviors such as output restriction, trying to make the punisher look bad, and even sabotage (Arvey & Ivancevich, 2000; Ball & Sims, 2001; Parke, 2002). Managers therefore have a strong incentive to assess whether they have punished fairly,

and to take appropriate steps depending on their assessment (e.g., discuss fairness issues with the subordinate and, if necessary, take corrective action). A second reason pertains to the broader work environment. In addition to direct cues that are sent to a punished subordinate regarding acceptable/unacceptable behavior, punishment provides indirect cues to other members of the work group (Trevino, 2002). These cues help to establish and perpetuate formal and informal expectations, rules, and behavioral boundaries (Arvey & Jones, 2005). Thus, managers have an additional incentive to assess whether they have punished fairly, and to take appropriate steps depending on their assessment (e.g., signal to other members of the work group that the punishment was fair and consistent).

## **2.2 Organization Performance**

Performance reflects achievements relative to the resources used by the organization (Black, 2006). This reflects how well the organization manages its resources. To apply traditional assessment terminology, organizational performance must integrate the concepts of “effectiveness” and “efficiency” (Davis, 2009). That is, the organization must be able to meet its goals (effectiveness) and to do so with an acceptable outlay of resources (efficiency). The organization must be able to develop and implement strategies, which will ensure performance over extended periods (Grasha, 2000). In summary, the performance of institutions can be conceived as falling within three broad areas: performance in activities that support the mission (effectiveness), performance in relation to the resources available (efficiency), and performance in relation to long-term viability or sustainability (ongoing relevance).

### **2.2.1 Performance in Moving Towards Mission (Effectiveness)**

An organization's performance is made visible through the totality of its activities it generates in pursuit of the mission (Kreitner, 2001). These outputs and effects are the most discernible aspects of organizational performance, which are seen as the tangible results of investment of money. Ideas associated with the performance of organizations in fulfillment of their missions vary considerably (Maicibi, 2005). Each interest group or stakeholder may have a very different conception of what counts. For instance, senior administrators might define performance as the quantity of financial resources brought into the organization through grants. Donors might define performance in terms of the beneficial impact of activities. While it is relatively easy to develop an information system to help institutions assess their performance, it is far more difficult to obtain consensus on the merits of particular performance indicators. It is more difficult yet to arrive at value judgments regarding acceptable levels of quantity and quality for each performance indicator. Thus, the issue is, how does the specific institution define "good" performance, and, perhaps most fundamental, does good performance move the organization towards attaining its mission?

### **2.2.2 Performance in Relation to Efficiency**

In today's economy, institutions must not only be able to provide exceptional goods/services, but they must also be able to provide them within an appropriate cost structure (Nkata, 2005). Tight times have meant that performance is increasingly judged by the efficiency of the organization, for example, ratios of internal and external funding, comparative organizational costs, overhead/ program cost ratio, costs versus benefits, the cost per service and the number of outputs per input. Whatever the overall size of the unit, performing organizations are viewed as those which provide good value for the money expended.



### **2.2.3 Performance in Relation to Sustainability**

Institutions in any society take time to evolve and develop, but overtime they must institutionalize in ways that consolidate their strengths (Okelowange, 2002). While all organizations ultimately face internal and external crises, the survivors are those that succeed in adapting to changing contexts and capacities. Partly because of their relatively short organizational histories, and because of widely differing environmental contexts, organizations vary dramatically in their ability to become institutionalized in society. Moreover, no organization is protected from the vagaries of being out of date, irrelevant, and subject to closure. In this volatile context, organizational performance relates to the ability of the organization to keep its mission, goals, programs, and activities aligned with its key stakeholders and constituents (Payne, Mullins, Robbins & Barnwell, 2008). Issues of organizational survival are broad in scope, ranging from the reputation of the organization in the wider community to the effects of the organization's programs, services, and their management on staff morale (Okumbe, 2008).

### **2.3 Extent to which Government Control Affects Organizational Performance**

Control is the process for detecting and correcting unintentional performance error and intentional irregularities such as theft and misuse of resources Mullins (2002). While Payne, Mullins, Robbins and Barnwell (2008), conceptualized control as monitoring the performance of the delegated task, so that expected results are successfully achieved. Therefore, control is the basis for the motivation to achieve desired standards within an organization.

The controlling function is an unending process that is cyclical in nature (Mullins, 2002). This is because carrying out the controlling function leads to the identification of new problems to be addressed through establishment of new performance standards, and measuring performance, among others. The controlling function is thus both anticipatory and retrospective in the sense that it anticipates problems, takes preventive action, and repeats itself repeatedly.

Messages et al (2005) contend that it must be however noted that staff members more often than not view the controlling function negatively, no matter how positive the expected changes are and no matter how beneficial to the organization they are. This is because, by its very nature, the controlling function often leads to a situation whereby members of the organization management team continuously expect positive adjustments in staff member's work-related behavior, hence improved performance. Therefore, one wonders whether the above analogy is so atypical with organization control in the Uganda Prisons' Industry.

One of the dimensions considered to develop models of organizational effectiveness is the organization's emphasis on flexibility versus control (Rumki, 2004). Flexibility allows faster change, whereas control allows a firmer grasp on current operations. Flexibility allows quick response to changing conditions and values innovation. Control values the opposite. Stability and predictability mean that routine activities are performed well but change is more difficult.

Faced with an increasing degree of complexity and competition, organizations feel a strong drive to improve efficiency, productivity and flexibility, which is being

accompanied by measures to increase top-down control (Rumki, 2004). However, at the same time, the increased complexity forces organizations to increase autonomy at every level of the organization, very often combined with measures aimed at delayering and removing functional barriers between departments (see for example the introduction of self-managing teams, business process re-engineering etc.; Paauwe, 2004). Thus, organizations increasingly find themselves faced with the challenge of combining both formal and informal control mechanisms in order to be able to operate effectively in a complex environment.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.0 Introduction**

This chapter dealt with the methodological of the study upon which finding interpretations, and conclusions were drawn. It highlights the process of design, study area population, sample size, sample selection method, research instruments, data management, data presentation, analysis and limitations.

#### **3.1 Research Design**

This was a cross-sectional and correlation study research design, which uses both qualitative and quantitative methods. A correlation study research design was used to determine relationships between variables. Thus, the reason why it was adopted in this study was because it was used to determine the relationship between government control and performance in each of the Prisons Industries' workshops. Quantitative methods involved collecting numeric data in form of questionnaires with questions which had predetermined form of answering. These were used to collect information from Uganda Prisons Industries staff that happened to be in large numbers thus making interviewing impossible.

#### **3.2 Area of Study**

The research was conducted in Kampala, which is located in the Central region of Uganda. Kampala was selected because it has many industries.

### **3.3 Population**

The population of the unit of inquiry consisted of 138 Uganda Prisons Industries staff. The unit of analysis was Prisons Industries Workshops which were six in number.

### **3.4 Sample Size**

Using Yamane's (1967) Sample Size Table (See appendix 2), at a sampling error of 5% and a population of 138, this research targeted 103 respondents to cover the topic of study. These consisted of Staff at Prisons Head quarters, Officers in Charge Stations, and Production staff. The reasons for choosing these categories were that, they were involved in activities in various workshops in Uganda Prisons Industries.

### **3.5 Sample Selection Method**

Simple random sampling was used to select 103 staff in various workshops in Uganda Prisons Industries. This enabled to select a representative sample composed of staff from the various workshops in Uganda Prisons Industries. Purposive sampling was used to select key respondents like top management in the various workshops in Uganda Prisons Industries.

### **3.6 Sources of Data**

Primary and secondary sources were used to obtain primary and secondary data.

### **3.7 Measurement of Variables**

Government control was measured in terms of Funding, Setting standards and Reward and punishment. Performance was measured in terms of efficiency, effectiveness and sustainability (Payne, Mullins, Robbins and Barnwell, 2008).

For funding, a scale of seven items accompanied with a four response format coded as “1 = Strongly disagree”, “2 = Disagree” “3 = Agree” and “4 = strongly agree” was used.

For setting standards, a scale of eight items accompanied with a four response format coded as “1 = Strongly disagree”, “2 = Disagree” “3 = Agree” and “4 = strongly agree” was used.

For rewards, a scale of seven items accompanied with a four response format coded as “1 = Strongly disagree”, “2 = Disagree” “3 = Agree” and “4 = strongly agree” was used.

For effectiveness, a scale of eleven items accompanied with a four response format coded as “1 = Strongly disagree”, “2 = Disagree” “3 = Agree” and “4 = strongly agree” was used.

For efficiency, a scale of ten items accompanied with a four response format coded as “1 = Strongly disagree”, “2 = Disagree” “3 = Agree” and “4 = strongly agree” was used.

For sustainability, a scale of ten items accompanied with a four response format coded as “1 = Strongly disagree”, “2 = Disagree” “3 = Agree” and “4 = strongly agree” was used.

### **3.8 Research Instruments**

The researcher used the following instruments to collect data, questionnaires, and documentary review. The questionnaires comprised of closed questions for all the categories. The reason for employing this instrument was that all the respondents can read and write. The researcher also used documentaries to supplement the finding from questionnaire and observations.

### 3.9 Validity and Reliability

Validity of instrument was computed using content validity index, where two experts were asked to rate the relevance of the questions to study variables using scale of relevant, quite relevant, somewhat relevant and not relevant. The proportions of relevant and quite relevant scores were computed from each expert as follows. Expert 1, CVI was 0.7548; expert 2, CVI was 0.6785. This implied that the questions were relevant.

Reliability of the instrument was computed using cronbach alpha coefficient. All the coefficients were above 0.60 indicating that the instrument was reliable as shown in table 3.1 below.

**Table 3.1: Reliability test**

<b>Variable</b>	<b>Cronbach Alpha Coefficient</b>
<b>Government control</b>	0.904
Funding	0.795
Setting standards	0.601
Reward and punishment	0.760
<b>Performance</b>	0.786
Efficiency	0.832
Effectiveness	0.643
Sustainability	0.688

### 3.10 Data Presentation and Analysis

Quantitative data collected was edited, coded, and analyzed using the SPSS version 19 analysis package. For this data, descriptive statistics using means, standard deviations, frequencies and percentages were computed to determine the average respondents with a particular view on the nature of government control of the Prisons Industries' workshops and the performance of the Prisons Industries' workshops. Pearson Correlations were computed to determine the relationship between government control and performance of

the Prisons Industries' workshops. Regression analysis was computed to determine the extent to which government control affects performance of the Prisons Industries' workshops.

### **3.11 Limitations of the study**

- 1) The researcher expected delay in getting responses from the employees of Prisons Industries. This was mitigated by continuous follow-up to the respondents and managed to get 70 responses out of 103.
- 2) The researcher anticipated funding problems of the research. This was mitigated by using the minimal resources.
- 3) Time to complete the research. The researcher faced a number of challenges among which were work related and change of supervisor which delayed completion. This has however, finally come to pass. In 2012 I have been able to complete.
- 4) The research concentrated on Government control as a knowledge gap in the Ugandan situation but there could be other variables that will require further research to build on this current one.



## CHAPTER FOUR

### DATA ANALYSIS AND PRESENTATION OF FINDINGS

#### 4.0 Introduction

This chapter presents findings in line with the following objectives that guided the study; To examine the nature of government control of the Prisons Industries' workshops, to examine the performance of the Prisons Industries' workshops and to establish the extent to which government control affects performance in Prisons Industries' workshops.

Therefore, it is divided into three sections. The first section presents descriptive statistics about the nature of government control in each of the Prisons Industries' workshops and performance of the Prisons Industries' workshops and the extent to which government control affects performance in each of the Prisons Industries' workshops.

#### 4.1 Demographic Data

##### 4.1.1 Sex of respondent

Most of the respondents were male 59% and female 41% as shown in table 4.1 below.

**Table 4.1: Sex of respondent**

<b>Sex of respondent</b>	<b>Frequency</b>	<b>Percent</b>
Female	29	41.4
Male	41	58.6
Total	70	100.0

**Source: Primary data**

##### 4.1.2 Years worked

Majority of the staff had worked for 4-6 years (54%), followed by 1-3 years (24%), 10 years and above (9%), 7-9 years (7%) and less than a year 6%. This implied that most respondents had good experience of the work place and were conversant with issues being studied.

**Table 4.2: Years worked**

<b>Years worked</b>	<b>Frequency</b>	<b>Percent</b>
Less than 1 year	4	5.7
1-3 years	17	24.3
4-6 years	38	54.3
7-9 years	5	7.1
10 years and above	6	8.6
Total	70	100.0

**Source: Primary data**

#### **4.1.3 Age of respondent**

Most of the respondents were adults of the most productive age groups 91% and only 9% above 50 years.

**Table 4.3: Age of respondent**

<b>Age of respondent</b>	<b>Frequency</b>	<b>Percent</b>
18-25 years	8	11.4
26-30 years	6	8.6
31-35 years	19	27.1
36-40 years	6	8.6
41-45 years	14	20.0
45-50 years	11	15.7
Above 50 years	6	8.6
Total	70	100.0

**Source: Primary data**

## **4.2 Descriptive Statistics**

Descriptive statistics in terms of means, standard deviation, frequencies and percentages were used to examine government control and performance of Prisons industries workshops as shown in sections 4.2.1 and 4.2.2 as follows:

#### 4.2.1 The nature of government control in each of the Prisons Industries' workshops (Objective 1)

Using a questionnaire, thirty-one items about the nature of government control in each of the Prisons Industries' workshops were presented to the respondents and were required to respond to them using the following four-response formant: "1 = Strongly Disagree", "2 = Disagree", "3 = Agree", and "4 = Strongly Agree". Findings about the nature of government control in each of the Prisons Industries' workshops are presented in Table 4.4.

**Table 4.4: Descriptive statistics for government control**

Items about government control	Mean	Std. Deviation
1. There is proper account of government funds/resources	2.9000	.76424
2. Prisons Industries' workshops always adhere to set regulations for proper allocation of government resources	3.1143	.64926
3. Prisons Industries' workshops expenditure is properly authorized	2.9855	.78929
4. At Prisons Industries' workshops adequate attention is given to collection of debts/revenue	3.0143	.71207
5. Prisons Industries' workshops maintain an effective accounting information	3.0286	.76084
6. The Prisons Industries' workshops accounting information is timely for decision making	2.8429	.73496
7. The Prisons Industries' workshops' funds/resources are properly prioritized	2.5652	.82494
8. There is adequate funding for Prisons Industries' workshops.	2.4928	1.01615
9. Funds to Prisons Industries are received on time.	2.4925	.85759
10. The Prisons Industries' workshops' standards are clear and precise as possible about key elements of a given service	3.0714	.66641
11. The Prisons Industries' workshops' standards are reasonably sound	3.2647	.65092
12. The Prisons Industries' workshops' standards are acceptable to all stakeholders	2.8571	.74767
13. The Prisons Industries' workshops' standards are practicable	3.1286	.61199
14. The Prisons Industries' workshops' standards are written in plain language	2.7391	.84531
15. The Prisons Industries' workshops' standards have empowered the people they are intended for	2.9265	.74826
16. The Prisons Industries' workshops' efficiently implements its standards	3.1571	.71497
17. The Prisons Industries' workshops' effectively implements its standards	3.0725	.68776

18. The current rewards as an incentive to workers at Uganda Prisons' workshops are adequate	2.3913	1.05250
19. The workers at Uganda Prisons' workshops promptly get their rewards	2.3623	1.03519
20. The Prisons Industries' workshops' rewards you receive hold some importance to you	2.6957	.85642
21. The Prisons Industries' workshops' rewards are tailored to employees	2.6232	.83582
22. Prisons Industries staff are happy with the existing reward scheme.	2.3143	.97122
23. The current reward scheme is known to every one in Prisons Industries Workshops.	2.2714	.99158
24. The existing rewards available to Prisons Industries workshops are regular in nature.	2.6000	.98393
25. The Prisons Industries' workshops effectively use punishment of employee undesirable behavior as a control measure	2.7429	.98813
26. The Prisons Industries' workshops unfairly use punishment of employee undesirable behavior as a control measure	2.6429	1.06371
27. The Prisons Industries' workshops inconsistently use punishment of employee undesirable behavior as a control measure	2.5143	.92850
28. The Prisons Industries' workshops promptly use punishment of employee undesirable behavior as a control measure	2.7101	.94947
29. The Prisons Industries' workshops usually use punishment of employee undesirable behavior as a control measure	2.7286	.97685
30. Prisons Industries staff are happy with the existing correctional scheme as a control measure.	2.8824	.82584
31. The Prisons Industries' workshops work hard to improve on past performance.	3.1594	.75418
<b>Average</b>	<b>2.7836</b>	<b>0.83858</b>

**Source: Primary data**

There was Government control in terms of , proper accounting of government funds/resources, Prisons Industries' workshops always adhere to set regulations for proper allocation of government resources, Prisons Industries' workshops expenditure is properly authorized, At Prisons Industries' workshops adequate attention is given to collection of debts/revenue, Prisons Industries' workshops maintain an effective accounting information, the Prisons Industries' workshops accounting information is timely for decision making, the Prisons Industries' workshops' funds/resources are properly prioritized, there is adequate funding for Prisons Industries' workshops, Funds to Prisons Industries are received on time, the Prisons Industries' workshops' standards are

clear and precise as possible about key elements of a given service, Prisons Industries' workshops' standards are reasonably sound, Prisons Industries' workshops' standards are acceptable to all stakeholders, Prisons Industries' workshops' standards are practicable, Prisons Industries' workshops' standards are written in plain language, Prisons Industries' workshops' standards have empowered the people they are intended for, Prisons Industries' workshops' efficiently implements its standards, Prisons Industries' workshops' effectively implements its standards, current rewards as an incentive to workers at Uganda Prisons' workshops are adequate, Workers at Uganda Prisons' workshops promptly get their rewards, Prisons Industries' workshops' rewards you receive hold some importance to you, Prisons Industries' workshops' rewards are tailored to employees, existing rewards available to Prisons Industries workshops are regular in nature, Prisons Industries' workshops effectively use punishment of employee undesirable behavior as a control measure, Prisons Industries' workshops unfairly use punishment of employee undesirable behavior as a control measure, Prisons Industries' workshops promptly use punishment of employee undesirable behavior as a control measure, Prisons Industries' workshops usually use punishment of employee undesirable behavior as a control measure, Prisons Industries staff are happy with the existing correctional scheme as a control measure and Prisons Industries' workshops work hard to improve on past performance.

However, there was no Government control in terms of, Prisons Industries staff are not happy with the existing reward scheme, Prisons Industries' workshops inconsistently use punishment of employee undesirable behavior as a control measure and current reward scheme is not known to everyone in Prisons Industries Workshops.

**Table 4.5: Rotated component matrix for government control**

Items about government control	Component			
	1	2	3	4
1. The Prisons Industries' workshops inconsistently use punishment of employee undesirable behavior as a control measure	.829			
2. The Prisons Industries' workshops promptly use punishment of employee undesirable behavior as a control measure	.825			
3. The Prisons Industries' workshops usually use punishment of employee undesirable behavior as a control measure	.801			
4. The Prisons Industries' workshops effectively use punishment of employee undesirable behavior as a control measure	.782			
5. The Prisons Industries' workshops unfairly use punishment of employee undesirable behavior as a control measure	.779			
6. The Prisons Industries' workshops accounting information is timely for decision making	.347			
7. The Prisons Industries' workshops' effectively implements its standards		.656		
8. The Prisons Industries' workshops' funds/resources are properly prioritized		.640		
9. The Prisons Industries' workshops' efficiently implements its standards		.612		
10. The current rewards as an incentive to workers at Uganda Prisons' workshops are adequate		.605		
11. The workers at Uganda Prisons' workshops promptly get their rewards		.597		
12. Prisons Industries staff are happy with the existing reward scheme.		.586		
13. Funds to Prisons Industries are received on time.		.585		
14. The current reward scheme is known to everyone in Prisons Industries Workshops.		.549		
15. The Prisons Industries' workshops' standards are practicable		.399		
16. Prisons Industries' workshops always adhere to set regulations for proper allocation of government resources		.394		
17. The Prisons Industries' workshops work hard to improve on past performance.			.685	
18. The Prisons Industries' workshops' standards are written in plain language			.655	
19. Prisons Industries staff are happy with the existing correctional scheme as a control measure.			.627	
20. At Prisons Industries' workshops adequate attention is given to collection of debts/revenue			.611	
21. The Prisons Industries' workshops' standards are clear and precise as possible about key elements of a given service			.549	
22. The Prisons Industries' workshops' standards are reasonably sound			.510	

23. The Prisons Industries' workshops' standards are acceptable to all stakeholders			.396	
24. The Prisons Industries' workshops' rewards you receive hold some importance to you				.663
25. Prisons Industries' workshops maintain an effective accounting information				.617
26. Prisons Industries' workshops expenditure is properly authorized				.601
27. There is adequate funding for Prisons Industries' workshops.				.543
28. The existing rewards available to Prisons Industries workshops are regular in nature.				.524
29. There is proper account of government funds/resources				.470
30. The Prisons Industries' workshops' standards have empowered the people they are intended for				.416
31. The Prisons Industries' workshops' rewards are tailored to employees				.416
<b>Eigen value</b>	<b>4.368</b>	<b>4.316</b>	<b>3.393</b>	<b>3.364</b>
<b>% of variance</b>	<b>14.089</b>	<b>13.924</b>	<b>10.946</b>	<b>10.851</b>

**Source: Primary data**

**Where, 1 = Punishment, 2 = Funding, 3 = Standards, and 4 = Rewards.**

Four factors explaining Government control were extracted using principal component analysis and varimax rotation methods. Only items with loadings greater than  $\pm 0.3$  were retained. Government control was explained by 50% of funding, standards, rewards and punishment. This implies that Government control of Prisons Industries Workshops was moderate at 50%. This answers objective one and research question one.

#### **4.2.2 The performance of the prisons industries' workshops (Objective 2)**

Using a questionnaire, thirty-one items about the performance of the prisons industries' workshops were presented to the respondents and were required to respond to them using the following four-response formant: "1 = Strongly Disagree", "2 = Disagree", "3 = Agree", and "4 = Strongly Agree". Findings about the nature of government control in each of the Prisons Industries' workshops are presented in Table 4.6.

**Table 4.6: Descriptive Statistics for Performance**

Items about performance	Mean	Std. Deviation
1. The Prisons Industries' workshops always meet their goals	2.9714	.74155
2. The Prisons Industries' workshops' performance in activities that support the mission is satisfactory	3.0000	.61385
3. Time is effectively used to achieve the Prisons Industries' workshops goals	2.9130	.69656
4. Finances resources are effectively used to achieve the Prisons Industries' workshops goals	2.8000	.79126
5. Human resources are effectively used to achieve the Prisons Industries' workshops goals	2.9000	.78297
6. Raw materials are effectively used to achieve the Prisons Industries' workshops goals	2.9286	.70857
7. The Prisons Industries' workshops are always clear.	3.0714	.66641
8. The Prisons Industries' workshops deliver products timely to their clients.	3.0294	.76083
9. The Prisons Industries' workshops always deliver the desired quality.	3.1714	.50994
10. The Prisons Industries' workshops always deliver the desired quantity.	3.1739	.74126
11. The Prisons Industries' workshops always collect the expected revenue.	2.9286	.74836
12. The Prisons Industries' workshops always meet their goals with an acceptable outlay of resources	3.1014	.59332
13. The Prisons Industries' workshops use their available time well to meet their goals	3.1429	.66563
14. The Prisons Industries' workshops use their available funds well to meet their goals	2.9857	.67013
15. The Prisons Industries' workshops use their available personnel well to meet their goals	3.0714	.54697
16. The Prisons Industries' workshops use their available raw materials well to meet their goals	2.9714	.68040
17. The Prisons Industries' workshops use their available time well to meet their goals	3.0435	.49446
18. The Prisons Industries' workshops equipment is fully utilized.	3.0143	.71207
19. The revenue collected is commensurate to the expenditure incurred.	2.7101	.70406
20. The Prisons Industries' workshops receive more money compared to other income generating departments.	2.4638	1.00115
21. The existing capacity is adequate for the required revenue.	2.6429	.94847
22. The Prisons Industries' workshops can sustain themselves without outside help	2.5429	1.01704
23. The Prisons Industries' workshops are self-reliant	2.5362	.94147
24. The Prisons Industries' workshops have developed strategies that ensure performance over extended periods	2.8571	.82155
25. The Prisons Industries' workshops have implemented strategies that ensure performance over extended periods	2.9286	.68781
26. The Prisons Industries' workshops have viable long-term projects	3.0571	.84931
27. The Prisons Industries' workshops have a steady source of inputs	2.8060	.70688
28. The Prisons Industries' workshops use revenue from sales as the major source of funding.	2.6000	.87477
29. The Prisons Industries' workshops pay a good deal of attention to the future.	2.8841	.77153



30. The Prisons Industries' workshops adhere to the existing rules and regulations.	3.0435	.64684
31. The Prisons Industries' workshops quickly respond to the changing environment i.e. new methods of production, new products.	3.2429	.87536
<b>Average</b>	<b>2.9204</b>	<b>0.74099</b>

**Source: Primary Data**

There was fair performance (Mean =2.9204, Approx 3, Agree) of Prisons Industries Workshops in terms of; Prisons Industries' workshops always meet their goals, Prisons Industries' workshops' performance in activities that support the mission is satisfactory, time is effectively used to achieve the Prisons Industries' workshops goals, Finances /resources are effectively used to achieve the Prisons Industries' workshops goals, Human resources are effectively used to achieve the Prisons Industries' workshops goals, Raw materials are effectively used to achieve the Prisons Industries' workshops goals, The Prisons Industries' workshops are always clear, Prisons Industries' workshops deliver products timely to their clients, Prisons Industries' workshops always deliver the desired quality, Prisons Industries' workshops always deliver the desired quantity, Prisons Industries' workshops always collect the expected revenue, Prisons Industries' workshops always meet their goals with an acceptable outlay of resources, Prisons Industries' workshops use their available time well to meet their goals, Prisons Industries' workshops use their available funds well to meet their goals, Prisons Industries' workshops use their available personnel well to meet their goals, Prisons Industries' workshops use their available raw materials well to meet their goals, Prisons Industries' workshops use their available time well to meet their goals, Prisons Industries' workshops equipment is fully utilized, revenue collected is commensurate to the expenditure incurred, Prisons Industries' workshops receive more money compared to other income generating departments, existing capacity is adequate for the required revenue, Prisons Industries' workshops can sustain themselves without outside help, Prisons Industries' workshops

are self-reliant, Prisons Industries’ workshops have developed strategies that ensure performance over extended periods, Prisons Industries’ workshops have implemented strategies that ensure performance over extended periods, Prisons Industries’ workshops have viable long-term projects, Prisons Industries’ workshops have a steady source of inputs, Prisons Industries’ workshops use revenue from sales as the major source of funding, Prisons Industries’ workshops pay a good deal of attention to the future, Prisons Industries’ workshops adhere to the existing rules and regulations and Prisons Industries’ workshops quickly responds to the changing environment i.e. New methods of production, new products.

**Table 4.7: Rotated Component Matrix for Performance**

Items about performance	Component		
	1	2	3
The Prisons Industries’ workshops always meet their goals	.710		
The Prisons Industries’ workshops use their available time well to meet their goals	.705		
Finances/ resources are effectively used to achieve the Prisons Industries’ workshops goals	.667		
The Prisons Industries’ workshops are self-reliant	.660		
The Prisons Industries’ workshops can sustain themselves without outside help	.612		
Time is effectively used to achieve the Prisons Industries’ workshops goals	.603		
The Prisons Industries’ workshops’ performance in activities that support the mission is satisfactory	.596		
The Prisons Industries’ workshops pay a good deal of attention to the future.	.591		
The Prisons Industries’ workshops have developed strategies that ensure performance over extended periods	.573		
Raw materials are effectively used to achieve the Prisons Industries’ workshops goals	.556		
Human resources are effectively used to achieve the Prisons Industries’ workshops goals	.555		
The Prisons Industries’ workshops have implemented strategies that ensure performance over extended periods	.549		
The Prisons Industries’ workshops receive more money compared to other income generating departments.	.531		
The Prisons Industries’ workshops use their available funds well to meet their goals	.492		
The existing capacity is adequate for the required revenue.	.413		
The Prisons Industries’ workshops’ targets are always clear.	.381		
The Prisons Industries’ workshops always deliver the desired quantity.		.683	

The Prisons Industries' workshops always deliver the desired quality.		.640	
The Prisons Industries' workshops equipment is fully utilized.		.560	
The Prisons Industries' workshops use their available personnel well to meet their goals		.541	
The Prisons Industries' workshops always collect the expected revenue.		.481	
The Prisons Industries' workshops quickly responds to the changing environment ie. New methods of production , new products e.t.c.		.446	
The Prisons Industries' workshops use their available raw materials well to meet their goals		.443	
The Prisons Industries' workshops deliver products timely to their clients.		.422	
The Prisons Industries' workshops always meet their goals with an acceptable outlay of resources		.384	
The Prisons Industries' workshops have a steady source of inputs		.340	
The Prisons Industries' workshops adhere to the existing rule and regulations.			.728
The Prisons Industries' workshops have viable long-term projects			.682
The Prisons Industries' workshops use revenue from sales as the major source of funding.			.457
The revenue collected is commensurate to the expenditure incurred.			.344
<b>Eigen value</b>	<b>6.164</b>	<b>3.317</b>	<b>2.961</b>
<b>% of variance</b>	<b>19.885</b>	<b>10.699</b>	<b>9.550</b>

**Source: Primary data**

**Where, 1 = Effectiveness, 2 = Efficiency, and 3 = Sustainability.**

Results in table 4.7 above show that the three factors which were extracted using principal component analysis and varimax rotation methods explained 40% of performance. Item loadings of greater than  $\pm 0.3$  were retained. This implied that performance of Prisons Industries workshops was only 40%, thus below average in terms of effectiveness, efficiency and sustainability. This answers objective two and research question two.

### **4.3 Inferential Statistics**

The inferential statistics used were Pearson correlations for relationship between control and performance, the regression analysis was used to explain the contribution of control on performance as shown in tables below.

### 4.3.1 Correlation analysis (Objective 3)

Pearson correlation was computed to determine the relationship between Government Control and performance of Prisons industries workshops as shown in table 4.8 below.

**Table 4.8: Correlation matrix for study variables**

	Funding	Standards	Rewards	Punishment	Government Control	Effectiveness	Efficiency	Sustainability	Performance
Funding	1								
Standards	.578**	1							
Rewards	.823**	.556**	1						
Punishment	.498**	.621**	.512**	1					
Government control	.856**	.788**	.876**	.812**	1				
Effectiveness	.566**	.521**	.521**	.222	.524**	1			
Efficiency	.687**	.681**	.642**	.449**	.716**	.661**	1		
Sustainability	.718**	.616**	.750**	.541**	.783**	.614**	.759**	1	
Performance	.747**	.686**	.731**	.472**	.772**	.834**	.908**	.913**	1

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

**Source: Primary data**

There was a significant positive relationship between Government control and performance ( $r=.772$ ,  $p\text{-value} < 0.01$ ). This implied that Government control enhanced the performance of Prisons Industries workshops in terms of effectiveness, efficiency and sustainability. Funding, standards, rewards and punishment as constructs of Control significantly and positively affected performance ( $r=.747$ ,  $.686$ ,  $.731$ ,  $.472$ ,  $p\text{-values} < 0.01$ ). This meant that control in terms of funding, standards; rewards and punishment improved the performance of Prisons industries workshops.

### 4.3.2 Regression analysis (Objective 3)

Regression analysis was used to explain the contribution of control on performance of Prisons industries workshops. Using stepwise regression method to pick only the significant control constructs; funding, standards and rewards were found to be linearly related to performance (step 3) , (F=46.420, Sig=.000). Standards, funding and rewards explained 67.8% of performance, with standards explaining more (beta=.348), followed by funding (beta=.322) and rewards (beta=.272). Punishment was eliminated from the regression model as it was not significant.

**Table 4.9: Regression model with Performance as dependent variable**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.			
		B	Std. Error	Beta					
1	(Constant)	1.214	.186		6.518	.000	R <sup>2</sup> =.558	Δ R <sup>2</sup> =.558	F=85.989
	Funding	.603	.065	.747	9.273	.000	Adj R <sup>2</sup> =.552		Sig=.000
2	(Constant)	.609	.217		2.809	.007	R <sup>2</sup> =.655	Δ R <sup>2</sup> =.097	F=63.657
	Funding	.425	.071	.527	5.997	.000	Adj R <sup>2</sup> =.645		Sig=.000
	Standards	.366	.084	.381	4.337	.000			
3	(Constant)	.795	.227		3.496	.001	R <sup>2</sup> =.678	Δ R <sup>2</sup> =.023	F=46.420
	Funding	.260	.102	.322	2.537	.014	Adj R <sup>2</sup> =.664		Sig=.000
	Standards	.334	.083	.348	4.011	.000			
	Rewards	.153	.070	.272	2.185	.032			

Dependent Variable: Performance

#### Model 1

$$P = 1.214 + 0.603F$$

Where, P = Performance, F = Funding

Funding explained 55.8% of performance when other variables are held constant. A change in funding significantly led to improved performance by 0.603.

## **Model 2**

$$\mathbf{P = 0.609+0.425F+0.366S}$$

**Where, P** = Performance, **F** = Funding, **S** = Standards

Funding and standards significantly explained 65.5% of performance. This implied that when standards were applied in addition to funding, the performance of Prison Industries improved further by 10.7% from the 55.8%. A change in funding led to an increase of 0.425 units of performance. Application of standards led to an improvement of performance by 0.366 units of performance.

## **Model 3**

$$\mathbf{P = 0.795+0.260F+0.334S+0.153R}$$

**Where, P** = Performance, **F** = Funding, **S** = Standards and **R** = Rewards.

The change in funding led to a positive change in performance of 0.260, an improvement in standards led to improvement in performance of 0.334 and a change in rewards led to a 0.153 enhancement in performance. When rewards were applied in addition to standards and funding, the performance improved by 2.3% from 65.5%. This answers objective three and research question three.

Regressing control on performance, results in table 4.10 indicate a significant linear relationship between control and performance ( $F=100.617$ ,  $Sig=.000$ ). Control explained positively 59.1% of the performance of Prisons industries workshops.

**Table 4.10: Regression model of Control and Performance**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.179	.176		6.709	.000
Government Control	.628	.063	.772	10.031	.000
R <sup>2</sup> =.597, Adj R <sup>2</sup> =.591, F=100.617, Sig=.000					
a. Dependent Variable: Performance					

$$P = 1.179 + 0.628C$$

Where, **P** = Performance and **C** = Government Control

## **CHAPTER FIVE**

### **DISCUSSION, CONCLUSION AND RECOMMENDATIONS**

#### **5.0 Discussion**

##### **5.1 Nature of government control in each of the Prisons Industries' workshops**

There was general moderate Government control in Prisons Industries in terms of standards, funding and rewards. The Prisons Industries' workshops accounting information is timely for decision making, effectively implements its standards, funds/resources are properly prioritized and efficiently implements its standards. The current rewards as an incentive to workers at Uganda Prisons' workshops are adequate, workers promptly get their rewards and staffs are happy with the existing reward scheme. Funds to Prisons Industries are received on time, adequate and there is proper account of government funds/resources. The Prisons Industries' workshops' standards are practicable and adhere to set regulations for proper allocation of government resources. The Prisons Industries' workshops work hard to improve on past performance. The Prisons Industries' workshops' standards are written in plain language, clear and precise as possible about key elements of a given service, are reasonably sound and are acceptable to all stakeholders.

This was supported by Funding public entities involve financial control and accountability (Atkinson & Stiglitz, 2000). According to Buchanan and Musgrave (2001), just as managing finances is a critical function of management in any organization, similarly public finance management is an essential part in the management of government entities.



Standards are 'clear and explicit statements about key elements of a given service'; they say 'this is how things should be in this service' and 'this is what user have the right to expect' (Whiteley & Younger-Ross, 2005). According to Benison (2007), standards show the agreed requirements for a service and help build in quality by enabling users to provide a clear direction for services, know who to do business with, promote a shared vision and common understanding, form a baseline for local service specifications and provide a basis for monitoring, inspection, evaluation and future planning. This study therefore determined that standards and rewards are an incentive to workers (Kazdin, 2005), rewards should be given with certain frequency (Trevino, 2002).

The most effective reward system is visible (Arvey & Jones, 2005). This "subordinate-centered" view is epitomized by the behaviorist definition of punishment: "punishment is the presentation of an aversive event or the removal of a positive event following a response which decreases the frequency of that response" (Kazdin, 2005; Arvey and Ivancevich, 2000).

## **5.2 The performance in each of the Prisons Industries' workshops**

The Prisons Industries' workshops always meet their goals, use their available time well to meet their goals, Finances / resources are effectively used to achieve the Prisons Industries' workshops goals, the Prisons Industries' workshops are self-reliant, can sustain themselves without outside help, time is effectively used to achieve the Prisons Industries' workshops goals, performance in activities that support the mission is satisfactory, pay a good deal of attention to the future, have developed strategies that ensure performance over extended periods, Raw materials are effectively used to achieve the Prisons Industries' workshops goals, Human resources are effectively used to achieve

the Prisons Industries' workshops goals and have implemented strategies that ensure performance over extended periods.

The Prisons Industries' workshops receive more money compared to other income generating departments, use their available funds well to meet their goals and existing capacity is adequate for the required revenue. The Prisons Industries' workshops are always clear, deliver the desired quantity, desired quality and equipment is fully utilized. The Prisons Industries' workshops deliver products timely to their clients, meet their goals with an acceptable outlay of resources, have a steady source of inputs and adhere to the existing rule and regulations.

Literature supports in that Performance reflects achievements relative to the resources used by the organization (Black, 2006). This reflects how well the organization manages its resources. To apply traditional assessment terminology, organizational performance must integrate the concepts of "effectiveness" and "efficiency" (Davis, 2009). The organization must be able to develop and implement strategies, which will ensure performance over extended periods (Grasha, 2000). An organization's performance is made visible through the totality of its activities it generates in pursuit of the mission (Kreitner, 2001).

In today's economy, institutions must not only be able to provide exceptional goods/services, but they must also be able to provide them within an appropriate cost structure (Nkata, 2005). Institutions in any society take time to evolve and develop, but overtime they must institutionalize in ways that consolidate their strengths (Okelowange, 2002).

### **5.3 Government control and performance of the Prisons Industries' workshops**

Government control in terms of standards, funding and rewards had positive and significant contribution to performance of Prisons industries workshops in form of improved effectiveness, efficiency and sustainability.

Control enhances on performance as indicated in literature that Control is the process for detecting and correcting unintentional performance error and intentional irregularities such as theft and misuse of resources Mullins (2002). While Payne, Mullins, Robbins and Barnwell (2008), conceptualized control as monitoring the performance of the delegated task, so that expected results are successfully achieved.

The controlling function is an unending process that is cyclical in nature (Mullins, 2002). Messages et al (2005) contend that it must be however noted that staff members more often than not view the controlling function negatively, no matter how positive the expected changes are and no matter how beneficial to the organization they are.

According to Rumki (2004), flexibility allows faster change, whereas control allows a firmer grasp on current operations. Flexibility allows quick response to changing conditions and values innovation. Control values the opposite. Stability and predictability mean that routine activities are performed well but change is more difficult.

### **5.4 Conclusion**

Government control existed in Prisons Industries Workshops and was moderate in terms of standards, funding and rewards. This answers research question one.

The performance was below average in terms of effectiveness, efficiency and sustainability. This answers research question two.

Government Control positively enhanced performance of Prisons Industries Workshops. Control is pivotal in mitigating effectiveness, efficiency and sustainability. This answers research question three.

### **5.5 Recommendations**

There is need for Government to improve controls in terms of funding by injecting in more funds, strictly monitor adherence to set standards and reward Industries that perform well in order to have improved performance in terms of collection of revenue.

### **5.6 Areas of further research**

Similar study may be carried out in other countries for comparison purposes.

Other security forces industries in Uganda could also be investigated with similar study.

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6. The Prisons Industries' workshops accounting information is timely for decision making	1	2	3	4
7. The Prisons Industries' workshops' funds/resources are properly prioritized	1	2	3	4
8. There is adequate funding for Prisons Industries' workshops.	1	2	3	4
9. Funds to Prisons Industries are received on time.	1	2	3	4
<b>Standards</b>				
10. The Prisons Industries' workshops' standards are clear and precise as possible about key elements of a given service	1	2	3	4
11. The Prisons Industries' workshops' standards are reasonably sound	1	2	3	4
12. The Prisons Industries' workshops' standards are acceptable to all stakeholders	1	2	3	4
13. The Prisons Industries' workshops' standards are practicable	1	2	3	4
14. The Prisons Industries' workshops' standards are written in plain language	1	2	3	4
15. The Prisons Industries' workshops' standards have empowered the people they are intended for	1	2	3	4
16. The Prisons Industries' workshops' efficiently implements its standards	1	2	3	4
17. The Prisons Industries' workshops' effectively implements its standards	1	2	3	4
<b>Rewards</b>				
18. The current rewards as an incentive to workers at Uganda Prisons' workshops are adequate	1	2	3	4
19. The workers at Uganda Prisons' workshops promptly get their rewards	1	2	3	4
20. The Prisons Industries' workshops' rewards you receive hold some importance to you	1	2	3	4
21. The Prisons Industries' workshops' rewards are tailored to employees	1	2	3	4
22. Prisons Industries staff are happy with the existing reward scheme.	1	2	3	4
23. The current reward scheme is known to every one in Prisons Industries Workshops.	1	2	3	4
24. The existing rewards available to Prisons Industries workshops are	1	2	3	4

regular in nature.				
<b>Punishment</b>				
25. The Prisons Industries' workshops effectively use punishment of employee undesirable behavior as a control measure	1	2	3	4
26. The Prisons Industries' workshops unfairly use punishment of employee undesirable behavior as a control measure	1	2	3	4
27. The Prisons Industries' workshops inconsistently use punishment of employee undesirable behavior as a control measure	1	2	3	4
28. The Prisons Industries' workshops promptly use punishment of employee undesirable behavior as a control measure	1	2	3	4
29. The Prisons Industries' workshops usually use punishment of employee undesirable behavior as a control measure	1	2	3	4
30. Prisons Industries staff are happy with the existing correctional scheme as a control measure.	1	2	3	4
31. The Prisons Industries' workshops work hard to improve on past performance.	1	2	3	4

### **Performance of the Prisons Industries' workshops**

How strongly do you agree or disagree with the following statement as it applies to you?  
Tick or circle the most appropriate.

<b>Effectiveness</b>	<b>Strongly disagree</b>	<b>Disagree</b>	<b>Agree</b>	<b>Strongly agree</b>
1. The Prisons Industries' workshops always meet their goals	1	2	3	4
2. The Prisons Industries' workshops' performance in activities that support the mission is satisfactory	1	2	3	4
3. Time is effectively used to achieve the Prisons Industries' workshops goals	1	2	3	4
4. Finances resources are effectively used to achieve the Prisons Industries' workshops goals	1	2	3	4
5. Human resources are effectively used to achieve the Prisons Industries'	1	2	3	4

workshops goals				
6. Raw materials are effectively used to achieve the Prisons Industries' workshops goals	1	2	3	4
7. The Prisons Industries' workshops targets are always clear.	1	2	3	4
8. The Prisons Industries' workshops deliver products timely to their clients.	1	2	3	4
9. The Prisons Industries' workshops always deliver the desired quality.	1	2	3	4
10. The Prisons Industries' workshops always deliver the desired quantity.	1	2	3	4
11. The Prisons Industries' workshops always collect the expected revenue.	1	2	3	4
<b>Efficiency</b>				
12. The Prisons Industries' workshops always meet their goals with an acceptable outlay of resources	1	2	3	4
13. The Prisons Industries' workshops use their available time well to meet their goals	1	2	3	4
14. The Prisons Industries' workshops use their available funds well to meet their goals	1	2	3	4
15. The Prisons Industries' workshops use their available personnel well to meet their goals	1	2	3	4
16. The Prisons Industries' workshops use their available raw materials well to meet their goals	1	2	3	4
17. The Prisons Industries' workshops use their available time well to meet their goals	1	2	3	4
18. The Prisons Industries' workshops equipment is fully utilized.	1	2	3	4
19. The revenue collected is commensurate to the expenditure incurred.	1	2	3	4
20. The Prisons Industries' workshops receive more money compared to other income generating departments.	1	2	3	4
21. The existing capacity is adequate for the required revenue.	1	2	3	4
<b>Sustainability</b>				
22. The Prisons Industries' workshops can sustain themselves without outside help	1	2	3	4
23. The Prisons Industries' workshops are self-reliant	1	2	3	4
24. The Prisons Industries' workshops have developed strategies that ensure	1	2	3	4

performance over extended periods				
25. The Prisons Industries' workshops have implemented strategies that ensure performance over extended periods	1	2	3	4
26. The Prisons Industries' workshops have viable long-term projects	1	2	3	4
27. The Prisons Industries' workshops have a steady source of inputs	1	2	3	4
28. The Prisons Industries' workshops use revenue from sales as the major source of funding.	1	2	3	4
29. The Prisons Industries' workshops pay a good deal of attention to the future.	1	2	3	4
30. The Prisons Industries' workshops adhere to the existing rule and regulations.	1	2	3	4
31. The Prisons Industries' workshops quickly responds to the changing environment i.e. New methods of production , new products e.t.c.	1	2	3	4

**Thank you for your cooperation**

## Appendix 2: Yamane's (1967) Sample Size Table

Size of Population	Sample Size (n) for Precision (e) of:		
	±5%	±7%	±10%
100	81	67	51
125	96	78	56
138	→103		
150	110	86	61
175	122	94	64
200	134	101	67
225	144	107	70
250	154	112	72
275	163	117	74
300	172	121	76
325	180	125	77
350	187	129	78
375	194	132	80
400	201	135	81
425	207	138	82
450	212	140	82

NB: The sample size of 103 was obtained using the following Yamane's formula

$$n = \frac{N}{1+N(e)^2}$$

Where n = sample size  
 N = Population  
 e = sample error at .05