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## Exploring Financial Management Practices Used by Non-Governmental Organizations in Binga District in Zimbabwe

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**Abstract: Objectives** This study explores the financial management practices employed by Non-Governmental Organizations (NGOs) in Binga District, Zimbabwe, with the aim of assessing their effectiveness and identifying areas for improvement. **Prior Work** Most available studies focused on urban areas or large international NGOs, leaving a gap in the understanding of financial management dynamics within smaller, community-based NGOs in rural regions like Binga. **Approach** Utilising a mixed-methods approach, quantitative data were gathered through a structured questionnaire administered to 57 respondents, alongside qualitative insights from interviews with key stakeholders. Quantitative data was analysed using SPSS version 22, and qualitative data was thematically analysed. **Results** The findings reveal a strong external reporting culture, exemplified by timely and consistent financial reporting to donors, as well as effective budget approval processes. However, significant challenges persist in areas such as segregation of duties, clarity of financial policies, and internal transparency, particularly in the sharing of audited financial statements with staff. **Implications** These insights underscore the need for NGOs to enhance their internal financial controls and communication strategies to foster accountability and improve operational efficiency. The study contributes to the existing literature on financial management in NGOs and offers practical recommendations for strengthening financial practices in the sector. **Value** This study provides valuable insights into the financial management practices of NGOs in Binga District, Zimbabwe, highlighting strengths in external reporting while identifying critical areas for improvement in internal controls and transparency, ultimately contributing to enhanced accountability and operational efficiency in the sector.

**Keywords:** Accountability; Transparency; Financial management practices; NGOs; Binga District

### 1. Introduction

Non-governmental organisations (NGOs) are critical in addressing socio-economic challenges in many developing regions (Banks, Schulpen & Brockington, 2020; UNDP, 2017). These organisations,

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particularly in humanitarian and development sectors, often operate in resource-constrained environments while striving to deliver essential services to vulnerable communities (Son, Roscoe & Sodhi, 2024). According to Grey, Bebbington and Collison (2006), NGOs often fill gaps left by the government and private sectors, addressing socio-economic challenges such as poverty, healthcare, education, and infrastructure development. Given their reliance on donor funding and the need to manage limited resources effectively, financial management practices are a cornerstone of operational success for NGOs (Mbugua, 2013). Moreover, to maintain their effectiveness and ensure accountability, NGOs must adopt sound financial management practices. Mikeladze (2021) and Strydom (2014) asserted that proper financial management not only ensures the efficient allocation and utilisation of resources but also enhances accountability and transparency, which are critical in maintaining donor trust and public confidence.

In recent years, the increasing demand for NGOs to demonstrate financial accountability has driven many organisations to adopt formalised financial management frameworks (Goncharenko, 2019; Bornstein, 2003). This shift has been prompted by donor agencies' growing concerns over how funds are allocated and spent (Rehman et al., 2021). Financial mismanagement, whether intentional or due to a lack of expertise, can have significant repercussions for NGOs, ranging from reputational damage to the potential loss of critical funding (Tzifakis, Petropoulos & Huliaras, 2017). As a result, the need for robust financial management practices is particularly pressing in under-resourced regions like Binga District, where resources are limited, and the socio-economic needs are vast.

Despite the importance of financial management in the NGO sector, there is limited research focusing specifically on how these practices are implemented in rural settings, particularly in Zimbabwe. Most available studies focus on urban areas or large international NGOs, leaving a gap in the understanding of financial management dynamics within smaller, community-based NGOs in rural regions like Binga (Hlongwana, 2023; Kabonga, 2023; Saungweme, 2014). Given the distinct challenges faced by these organisations, such as limited access to financial expertise and infrastructure, this research seeks to explore the financial management practices employed by NGOs in Binga District.

This study aims to explore the financial management practices of NGOs operating in Binga District and to understand the factors that influence their financial decisions. By examining these practices, the research hopes to provide insights that inform future policy development, capacity-building initiatives, and the overall financial sustainability of NGOs in similar rural contexts. The findings of this research could be pivotal in enhancing the financial integrity and operational efficiency of NGOs, contributing to the broader development goals in the region.

The structure of this research paper is organised as follows: The introduction sets the foundation by outlining the research problem, objectives, and the importance of financial management in NGOs. The second section, the literature review, delves into relevant theories and prior research on financial management practices within NGOs, focusing on rural and developing contexts. The third section describes the methodology employed, detailing the mixed-method approach used to collect data from NGOs in Binga District. The fourth section presents the findings, analysing the financial practices observed and the challenges faced by these organisations. Finally, the conclusion section culminates the paper, offering recommendations for improving financial management in NGOs and suggesting areas for future research.

## **2. Literature Review**

This section discusses financial management in NGOs and the theoretical framework that underpins the study.

### **2.1. Financial Management in NGOs**

NGOs often operate in dynamic and challenging environments where financial sustainability is critical for long-term success (Mukanga, 2011). Literature highlights that financial management in NGOs is not merely about budgeting and accounting; it encompasses financial planning, control, monitoring, and reporting (Ogbenna, 2023; Karanth, 2018). For NGOs, the emphasis is on transparency and accountability to donors, beneficiaries, and stakeholders. Studies, such as those by O'Dwyer and Unerman (2015), argue that NGOs face unique financial management challenges due to the diverse sources of funding and the need to align financial practices with their social objectives.

A key aspect of NGO financial management is ensuring accountability and transparency (Mikeladze, 2021). According to Ebrahim (2019), NGOs must maintain high standards of financial reporting to enhance trust among donors and the communities they serve. In the context of Zimbabwe, where donor fatigue and economic instability are prevalent, maintaining clear financial records and ensuring compliance with local and international regulations is vital. Previous research has shown that NGOs in developing regions often face capacity constraints, which may undermine their ability to effectively manage finances (Gooding, Newell & Emmel, 2018). These constraints make the development of sound financial policies and the employment of skilled financial personnel crucial for ensuring that funds are properly managed and reported (Nguyen, 2023).

Despite the importance of financial management, NGOs encounter several challenges (Karanth, 2018). Limited access to financial expertise, fluctuating donor funding, and inadequate financial systems have been identified as major barriers (Dang, Burger & Owens, 2021). The literature points out that reliance on external funding can lead to financial instability, especially when funding streams are inconsistent or tied to specific projects with short-term horizons. Research conducted by Brass (2012) suggests that NGOs often lack the necessary financial tools and infrastructure to manage funds effectively, leading to inefficiencies in resource allocation and utilisation. In addition, local NGOs in Zimbabwe face regulatory challenges that complicate their ability to meet financial reporting requirements (Chitiyo & Duram, 2019; Chakawarika, 2011).

Several studies propose best practices that can help NGOs overcome financial management challenges (Dzinamarira et al., 2024; Mikeladze, 2021). These include diversifying funding sources, strengthening internal financial controls, investing in staff capacity-building, and adopting robust financial management systems (Dadu, Njeri & Kemunto, 2024). For instance, some NGOs have successfully implemented integrated financial management systems (IFMS) that allow for real-time tracking of financial resources and enhance decision-making capabilities (Mohamud, 2018; Mutesi, 2013). Additionally, promoting a culture of financial accountability and conducting regular audits are recognised as effective strategies to maintain donor confidence and ensure the long-term viability of NGOs. It is imperative for NGOs in developing regions to adopt such best practices that can be pivotal in improving their financial sustainability, especially as they work under challenging socio-economic conditions.

## **2.2. Theoretical Framework**

Resource Dependence Theory (RDT) was developed by Pfeffer and Salancik (1978). It asserts that organisations are dependent on external resources, which are critical to their survival, and that this dependence shapes their behaviour, decision-making processes, and internal structures. The theory highlights that organisations must secure essential resources such as funding, materials, or expertise from external entities, often creating power imbalances where resource providers exert influence over the organisation (Biermann & Harsch, 2017). This dependence forces organisations to adapt their strategies, systems, and operations to meet the demands and expectations of those who control critical resources (Ozturk, 2021). RDT emphasises the importance of managing these external dependencies by diversifying resource sources, negotiating favourable terms, or developing internal capabilities to reduce vulnerability. In essence, RDT provides a framework for understanding how external pressures shape organisational behaviour and strategies, particularly in resource-scarce environments like NGOs.

RDT suggests that organisations, including NGOs, are dependent on external resources for survival (Biermann & Harsch, 2017). In the context of NGOs, these resources often come from donors, governments, or other funding entities. Pei and Parris (2020) posit that the theory posits that because NGOs do not generate their income in many cases, they are dependent on external entities, which influences their financial management practices. RDT explains the challenges that NGOs face in managing finances due to this external dependence. Donor funding can be volatile and comes with strings attached, such as compliance with financial reporting standards and alignment with donor expectations (Ilyas et al., 2020). This creates an environment where NGOs must adapt their financial management strategies to secure and retain necessary resources while also meeting the requirements imposed by their funders.

RDT also touches on the power dynamics between NGOs and their funders. NGOs may have to adjust their financial practices or even their goals to maintain funding streams, which can affect their autonomy (Brunt & Akingbola, 2019). Understanding these power dynamics is crucial for analysing financial management practices, as NGOs may have to navigate between satisfying donor requirements and serving their local communities. In developing countries like Zimbabwe, where NGOs often fill gaps left by the state, RDT is particularly applicable. NGOs in such settings are typically highly dependent on international donors, and the theory helps explain how this dependence shapes their financial management processes, including accountability, transparency, and sustainability (Chavunduka et al., 2018). This theoretical underpinning provides a clear lens through which to analyse the financial practices of NGOs in Binga, as it explains how external resource dependence influences financial strategies and management decisions.

## **3. Methodology**

This study adopts a pragmatic research paradigm, which is well-suited for addressing complex research questions by combining both qualitative and quantitative approaches (Sim et al., 2024). Pragmatism focuses on practical problem-solving and flexibility, emphasising the use of methods that best address the research objectives (Allemang, Sitter & Dimitropoulos, 2022). In this context, the pragmatic approach allows the exploration of the financial management practices of NGOs in Binga District from multiple perspectives, ensuring a comprehensive understanding of both numerical data and in-depth

insights. A mixed-methods study was chosen to leverage the strengths of both qualitative and quantitative data collection (Dlamini & Murisa, 2024). The quantitative aspect involved the use of structured questionnaires to gather data from a broad sample of NGO staff, providing measurable insights into the financial management practices, challenges, and systems employed by these organisations. The quantitative data helps identify patterns and trends in financial practices, offering a generalizable understanding across NGOs in the district.

For the qualitative component, semi-structured interviews were conducted with key informants, including NGO financial managers, accountants, and bookkeepers. The interviews allowed for an in-depth exploration of the nuanced financial management experiences, challenges related to resource dependence, and the impact of donor requirements on internal financial practices. The qualitative data adds depth to the study, providing contextual understanding and highlighting the unique financial dynamics within NGOs in Binga. The combination of questionnaires and interviews in this mixed-method approach enables the triangulation of data, enhancing the validity and reliability of the findings. The questionnaires offer a broad, quantitative overview, while the interviews provide richer, qualitative insights, making this methodology well-suited for exploring the complex and multifaceted nature of financial management practices in NGOs.

The study adopted a purposive sampling technique; in this non-probability sampling method, participants are selected based on specific characteristics or criteria relevant to the research objectives. This technique allowed the researchers to focus on NGOs that are most knowledgeable and directly involved in financial management practices, ensuring that the data collected is rich and relevant. A total of 57 respondents participated in this survey, offering a diverse range of perspectives on the financial practices employed by their respective organisations. The quantitative data was analysed using descriptive statistics to identify patterns and trends within the NGOs. The qualitative component of the study involved conducting semi-structured interviews with key informants, including NGO employees, financial managers and customs officials, to gain deeper insights into the complexities of financial management. A total of 11 interviews were conducted, 6 with respondents and 5 with key informants.

## **4. Results**

The section provides an in-depth analysis of the financial management practices employed by NGOs operating in Binga District. This section explores these findings, offering a detailed interpretation of the data and its implications for the financial sustainability and accountability of NGOs in the region.

### **4.1. Reliability Test**

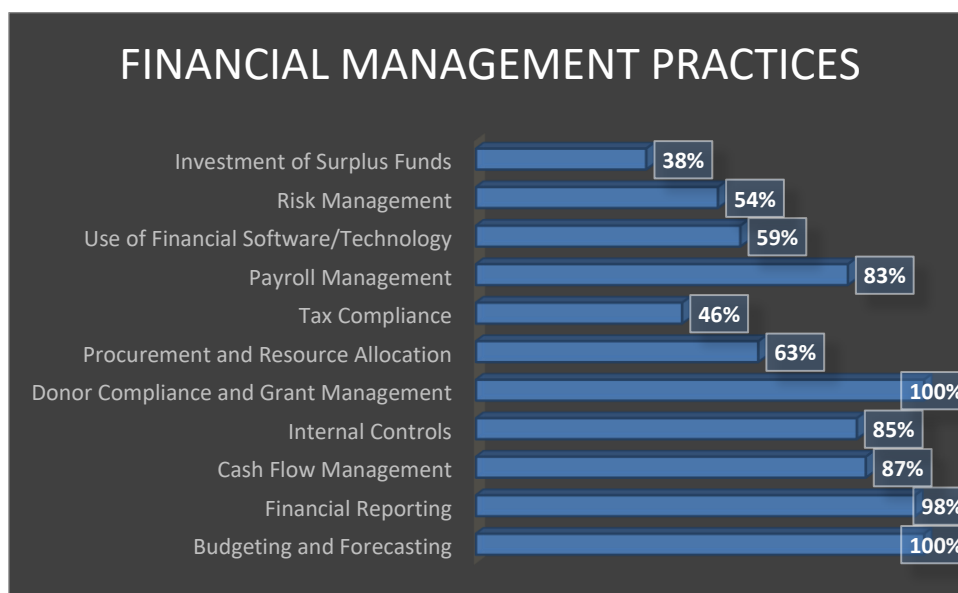
The reliability results presented in Table 1 provide an indication of the internal consistency of the study's variables, as measured by Cronbach's alpha. According to Izah, Sylva and Hait (2023), a Cronbach's alpha value above 0.7 is generally considered acceptable for ensuring that the items measuring each variable are reliably capturing the same construct.

**Table 1. Reliability results for the study variables**

Variables	Cronbach's alpha	Number of items
Financial Management practices employed by INGOs	0.724	5
Challenges faced by NGOs in using financial management practices.	0.718	6
Benefits associated with the use of financial management practices among NGOs.	0.740	7
Effective financial management practices on the performance of INGOs	0.792	5

Source: Fieldwork

All four variables exhibit Cronbach's alpha values greater than 0.7, indicating that the measures used in the study are reliable. The high internal consistency across all variables supports the validity of the findings and suggests that the items included in the measurement tool are appropriate for the study's objectives (Yin et al., 2023). The results in Figure 1 highlight the extent to which various financial management practices are utilized by NGOs in Zimbabwe.



**Figure 1. Use of financial management practices**

Source: Fieldwork

All NGOs reported using budgeting and forecasting (100%) as part of their financial management practices. This result indicates that budgeting is universally seen as a crucial tool for financial planning, resource allocation, and ensuring the financial sustainability of organisations. Almost all NGOs (98%) engage in financial reporting, which reflects a strong commitment to transparency and accountability. These results on budgeting and financial reporting concur with the findings obtained by Muriuki (2012) in his study on NGOs in Kenya. This practice is essential for compliance with donor requirements and maintaining the trust of stakeholders. Like budgeting, 100% of NGOs adhere to donor compliance and grant management practices. This underscores the critical nature of managing relationships with donors

and complying with grant agreements, which is essential for securing continued funding. This was also reported by Dadu, Njeri and Kemunto (2024), who found that NGOs in Taita-Taveta comply with donor requirements so that they secure more funding. With 63% of NGOs employing procurement and resource allocation practices, this suggests that while many NGOs focus on the efficient use of resources, there is still room for improvement in formalising procurement processes to achieve better cost-effectiveness. The moderate adoption of financial software or technology (59%) indicates that over half of the NGOs have embraced technology for financial management. However, there is still a significant portion that may be relying on manual processes, highlighting an opportunity for further digitalization. The lowest percentage (38%) relates to the investment of surplus funds, indicating that most NGOs may not have surplus resources to invest or lack the capacity to explore investment opportunities. This highlights the financial constraints many NGOs may be facing. Just over half (54%) of NGOs engage in risk management practices, suggesting that while many NGOs recognise the importance of identifying and mitigating financial risks, there is progress to be made in implementing formal risk management frameworks (Othman & Ameer, 2014). The results reflect a strong commitment among NGOs in Zimbabwe to key financial management practices, particularly those related to budgeting, donor compliance, and financial reporting. However, areas such as tax compliance, the use of financial software, risk management, and investment of surplus funds demonstrate room for improvement. Strengthening these practices could help NGOs enhance their financial sustainability and operational effectiveness in the long term (Mikeladze, 2021).

**Table 2. Application of financial management practices**

<b>Financial management practices</b>	<b>N</b>	<b>Mean</b>	<b>SD</b>
There are clear financial policies and procedures in place	57	3.31	1.137
In the organisation, there is segregation of duties in financial processes	57	2.72	1.066
There are regular audits conducted to ensure compliance with financial policies	57	4.48	.829
Audited statements are given/shared with the whole staff.	57	1.97	1.476
Financial and tender policies are also clear to everyone, and they are adhered to	57	2.14	1.329
Monthly, quarterly and annual financial reports are prepared and given or shared to the donors	57	4.17	.848
Staff members understand financial processes and submit acquittals on time	57	3.14	.743
There are clear budgetary processes and budget approvals are done by senior management	57	3.14	.639
There is a risk register in place for monitoring and tracking risks regularly	57	3.24	.872
Valid N (listwise)	57		

*Source: Fieldwork*

The findings presented in Table 2 highlight both strengths and areas for improvement in the application of financial management practices among NGOs in Binga District. The highest mean score (4.17) was for the preparation and sharing of financial reports with donors, suggesting that NGOs are diligent in

maintaining financial transparency with external stakeholders. Similarly, budgetary processes and approvals by senior management are well-established (mean = 4.14), indicating strong governance in financial planning.

However, the mean score for segregation of duties in financial processes is relatively low (2.72), signalling a potential risk of inadequate internal controls, which could expose the organisation to financial mismanagement. Additionally, the clarity and adherence to financial and tender policies received a low mean score of 2.14, pointing to a lack of awareness or enforcement of these policies. The lowest score was found in the sharing of audited statements with staff (mean = 1.97), indicating a lack of internal transparency, which could undermine staff engagement and trust in financial management.

While regular audits (mean = 3.48) and the existence of a risk register (mean = 3.24) show that organizations are taking steps to ensure compliance and risk management, the variability in responses, as reflected by the standard deviations, suggests that practices may not be uniformly applied across all organizations. Overall, the findings reveal a strong external reporting culture but also highlight critical gaps in internal financial processes, policy clarity, and staff involvement. The above results were cemented by the responses obtained from interviews; some of the respondents had this to say:

*“We are a small team, so sometimes it’s difficult to properly segregate financial duties. One person ends up handling multiple roles, which isn’t ideal for accountability.” (R3)*

*“Our financial processes lack a clear separation of tasks, which is risky because there’s potential for errors or misuse.” (R1)*

*“The financial policies are there, but I’m not sure everyone fully understands them. Sometimes staff are unclear about tender procedures, which can lead to confusion.” (R6)*

*“We rarely see the audited financial statements. Only senior management is privy to those reports, so it’s hard for us to know how the finances are really managed.” (Staff Member)*

*“There’s little transparency when it comes to audit results. Staff members are often left in the dark, which makes it hard to trust the process.”*

*We have a risk register in place that’s updated regularly to track financial risks. It helps us stay on top of potential issues before they become bigger problems.”*

*“Our budget approval process is quite clear—senior management reviews and signs off on all budget proposals. This ensures that financial decisions are aligned with the organisation’s goals.”*

These responses provide direct insights from respondents that emphasise the strengths in financial reporting and budgeting while also highlighting weaknesses in the segregation of duties, policy clarity, and internal transparency. The issue of segregation of duties is a recurring theme, with Respondents 3 and 1 emphasising that small team sizes often force individuals to take on multiple financial roles. This compromises accountability and increases the risk of errors or misuse of funds, which aligns with the low mean score (2.72) observed in the data. Without clear separation of tasks, there is a heightened risk of conflict of interest or potential for financial mismanagement. The clarity of financial policies, as mentioned by Respondent 6, is another area of concern. Although policies exist, there is uncertainty among staff about how to properly follow them, especially regarding tender processes. This reflects the



low mean score (2.14) in Table 2, which suggests that financial and tender policies are not sufficiently communicated or enforced, leading to confusion and inconsistency in their application.

The lack of transparency in sharing audit results, noted by multiple respondents, reinforces the lowest mean score (1.97) regarding staff access to audited financial statements. This lack of openness undermines trust among staff, making them feel excluded from critical financial information. Without shared access to audit results, there is a gap in internal communication that could erode confidence in the organisation's financial governance (Haque & Ali, 2011). On a more positive note, the presence of a risk register and a clear budget approval process are viewed favourably. Respondents appreciate the fact that risks are tracked and monitored regularly, which helps mitigate potential issues. Additionally, the clarity of budgetary processes, with senior management reviewing and approving proposals, reflects strong governance and aligns with the high mean score (4.14) for budget approvals. These practices demonstrate that NGOs in Binga District are taking important steps to ensure financial stability and strategic alignment. While these NGOs are doing well in maintaining risk management and governance in budgeting, the challenges with segregation of duties, clarity of financial policies, and internal transparency are significant areas for improvement to strengthen accountability and staff engagement.

## **5. Conclusion**

The study on financial management practices in NGOs operating in Binga District, Zimbabwe, reveals a mixed landscape of strengths and challenges. Key areas of success include strong external reporting to donors, demonstrated by the high frequency and timeliness of financial reporting, as well as effective budget approval processes managed by senior leadership. These practices indicate a commitment to financial accountability and transparency with external stakeholders, helping maintain donor trust and ensure ongoing funding. The existence of regular audits and risk management processes also reflects efforts to maintain compliance and manage potential financial risks. However, the findings also highlight significant areas for improvement, particularly in internal financial processes. Low scores in the segregation of duties, clarity of financial and tender policies, and the sharing of audit results suggest gaps in internal controls and communication. The lack of transparency in sharing audited statements with staff may undermine trust and engagement, while unclear financial policies could lead to inconsistencies in adherence. Addressing these issues will require NGOs to strengthen internal communication, improve role delineation, and invest in staff training on financial procedures to enhance accountability and operational efficiency within the organisations.

The study recommends that NGOs have a standardised framework they follow to avoid issues of transparency and accountability. To the donors, having one financial guideline will build donor and stakeholder confidence. They are upheld through employment policies and procedures, ensuring they are followed accordingly. The finance staff should participate sufficiently in planning and budgeting activities; the basic pillars of payment procedures and procurement processes should be kept improving quality of work, reducing costs, and quickening response time; and get reports from beneficiaries and give feedback timely for better decisions and actions.

To enhance financial management practices among NGOs, several recommendations are essential. Firstly, NGOs should prioritise improving the segregation of duties by clearly defining roles and responsibilities within their financial processes to minimise the risk of errors and misuse. Implementing

regular training sessions on financial policies and procedures will ensure that all staff members are adequately informed and engaged, fostering a culture of transparency and accountability. Additionally, organisations should adopt practices that promote internal transparency, such as routinely sharing audited financial statements with all staff to build trust and enhance understanding of financial operations. Lastly, reinforcing communication channels regarding financial and tender policies will help ensure consistent adherence and effective implementation, ultimately leading to better governance and financial health.

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