

**NONCURRENT ASSETS MANAGEMENT AND ITS  
SIGNIFICANCE IN BROADENING THE OUTREACH TO  
BENEFICIARIES:  
THE CASE OF SAVE THE CHILDREN FOUNDATION**

**NONCURRENT ASSETS MANAGEMENT AND ITS  
SIGNIFICANCE IN BROADENING THE OUTREACH TO  
BENEFICIARIES:  
THE CASE OF SAVE THE CHILDREN FOUNDATION**

**By**

**Yusuph Constantine Mhoja**

**A Dissertation Submitted in Partial/Fulfillment of the Requirements for the  
Degree of Master of Science in Accounting and Finance (MSc. A&F) of Mzumbe  
University**

**2013**

**CERTIFICATION**

We, the undersigned, certify that we have read and hereby recommend for acceptance by the Mzumbe University; a dissertation/thesis titled Noncurrent Assets Management and its significance in broadening the outreach to beneficiaries at Save the children foundation in partial fulfillment of the requirements for the award of the degree of Masters in Accounting and Finance (MSc. A&F) of Mzumbe University.

.....  
Major Supervisor

.....  
Internal Examiner

**Accepted for the Board of**

.....  
**SCHOOL DEAN/DIRECTOR**

## **DECLARATION**

I, Yusuph Constantine Mhoja do hereby declare that this thesis is my own original work and that it has not been presented and will not be presented to any other university for a similar or any other degree award.

**Signature**.....

**Date**.....

## **COPY RIGHT**

This dissertation is a copyright material protected under the Berne Convention, the Copyright Act 1999 and other international and national enactments, in that behalf, this intellectual property may not be reproduced by any means, in full or in part, except for short extracts in fair dealings, for research or private study, critical scholar review or disclosure with an acknowledgement, without the written permission of Mzumbe University, on behalf of the author

## AKNOWLEDGEMENT

In the setting and conducting of the study which led to this research paper and in the course of writing the final paper, it would not have been possible without the God's will from which we do everything.

I would like to express my special thanks to Ms. Sarah R. Mngoya who supervised and guided me from writing the research proposal through to dissertation process. Her criticism, advice and encouragement paved me to a way of accomplishing this study. Her kindness, consultancy and general guidance really played the very key role to this work.

I would like to also express my sincere thanks to my friends Jafary R. Kapera and Bashir Shaib for sharing ideas with during the dissertation process especially report writing.

My sincere gratitude to my family for encouraging me during the time. But top thanks and appreciation to the Save the children foundation staff starting with the Country Director Madam Rachel Pounds, Director of Programmes Implementation Mr. John Kalage, Logistics and Supplies Manager Mr. Paul Kafana, Finance Director Mr. Feleke Alemar and his Deputy Mr. Godfrey Hoya, also the human resource officer Mr. Daud Mkoma.

In fact, I can't mention all those who played their contribution in one way or another to this work but my appreciation and thanks extend to you all for your kind support and encouragements.

## **ABBREVIATION AND ACRONYMS**

NGO	-	Non Governmental Organization
CPA (T)	-	Certified Public Accountant
NBAA	-	National Board for Accountants and Auditors
MDG	-	Millennium Development Goal
IAS	-	International Accounting Standard
IFRS	-	International Financial Reporting Standard
ISA	-	International Standard for Auditing

## **ABSTRACT**

This research titled Noncurrent Assets Management and its significance in broadening the outreach to beneficiaries. The study was carried out at Save the children foundation Tanzania Programme – Dar es Salaam. The purpose of the study is to assess the impact of effective Noncurrent assets management in enhancing broader outreach to beneficiaries. The study looked at how the NGOs invest in building effective Noncurrent assets management and how this helps then in achieving more efficiency in serving the needy societies. Though the core activities of the NGOs is spending the donors funds in donating to projects that are set to alleviate different social problems in the country but the need for Noncurrent assets to enable performance of those funds in reaching the subjective societies remain of utmost importance. The idea behind the Noncurrent assets management in NGOs is to ensure that the NGOs are well resourced to meet their transport and other office requirements at the reasonable efficiency and cost which shall lead to reasonable outreach to beneficial societies. The study was further to ensure the donor funds are used for the intended needs but not for covering the unnecessary costs of transport and other costs associated with ineffective Noncurrent assets management that leads to outsourcing for the services of the assets. The study drew attention to two significant areas; how do NGOs invest in Noncurrent assets management and how does that help them achieving to serve the broader beneficiary base taking into consideration that the effective Noncurrent assets management will ease the operations at the field offices from the head office meanwhile will provide faster reaches to the field offices at the reduced costs of operations of which could boost investing those funds in donations to needy societies in the struggle to eliminate the problems of maternal and child mortalities.

## TABLE OF CONTENTS

CERTIFICATION .....	i
DECLARATION .....	ii
COPY RIGHT .....	iii
ACKNOWLEDGEMENT .....	iv
ABBREVIATION AND ACRONYMS .....	v
ABSTRACT .....	vi
LIST OF TABLES .....	xiii
LIST OF FIGURES .....	xv
<b>CHAPTER ONE.....</b>	<b>1</b>
<b>PROBLEM SETTING .....</b>	<b>1</b>
1.0 Introduction .....	1
1.1 Background information of the study (Context of the study).....	1
1.2 Statement of the problem.....	2
1.3 Research objective .....	3
1.3.1 Main Research Objective .....	3
1.3.2 Specific Research Objectives .....	3
1.4 Research questions .....	3
1.4.1 Main Research question .....	3
1.4.2 Specific research questions.....	3
1.5 Significance of the study .....	4
1.6 Limitation of the study .....	4
1.7 Delimitations .....	5
1.8 Organization of this Dissertation.....	5
<b>CHAPTER TWO.....</b>	<b>7</b>
<b>LITERATURE REVIEW .....</b>	<b>7</b>
2.0 Overview .....	7
2.1 Conceptual definitions.....	7
2.1.1 Definition of Asset Management.....	7
2.1.2 Noncurrent Asset definition .....	8

2.2 Importance of effective Asset management .....	8
2.3 Effective asset management .....	9
2.4 Noncurrent Asset classes .....	9
2.4.1 Noncurrent Asset life cycle .....	10
2.5 Asset management plans and Capital budgeting .....	10
2.6 Source of finance for the NGOs finance capital expenditure .....	11
2.6.1 Own Revenue and Donor Funding. ....	11
2.7 Noncurrent Asset Register.....	12
2.7.1 Information to be included in Asset registers.....	12
2.7.2 Validation of the Asset Register.....	13
2.8 Noncurrent Asset Management and Information System. ....	13
2.9 Conceptual Framework for Studying the problem and analysis of data .....	13
2.9.1 Dimensions of Effective Noncurrent Assets Management .....	13
2.9.2 Relationships between the elements .....	15
2.9.3 Summary.....	15
<b>CHAPTER THREE.....</b>	<b>16</b>
<b>RESEARCH METHODOLOGY .....</b>	<b>16</b>
3.0 Introduction .....	16
3.1 Research design .....	16
3.1.1 Case Study Design.....	16
3.2 Survey population.....	17
3.3 Area of the research or survey .....	17
3.4 Sampling Procedure and Sample size.....	17
3.5 Reasons for Sampling Techniques employed.....	18
3.5.1 Purposive or Judgment Sampling .....	18
3.5.2 Simple Random Sampling .....	18
3.5.3 Stratified Random Sampling; .....	18
3.6 Data Collection Methods .....	19
3.6.1. Primary Data.....	19
3.6.2 Secondary Data.....	19
3.7 Data Collection and Techniques.....	20
3.7.1 Interviews .....	20

3.7.2 Questionnaire.....	21
3.7.3 Documentary Source in Research .....	21
3.8 Data Analysis Plan .....	22
3.9 Results .....	22
<b>CHAPTER FOUR .....</b>	<b>23</b>
<b>PRESENTATION OF THE RESEARCH FINDINGS.....</b>	<b>23</b>
4.0 Overview .....	23
4.1 Characteristics of the Respondents.....	23
4.1.1 Gender of the Respondents.....	23
4.1.2 Educational Level of the Respondents .....	24
4.1.3 Age of Respondents.....	25
4.2 Assessment of the Research objectives .....	27
4.2.1 Relationship between noncurrent assets management and the broadening of the outreach to beneficiaries .....	27
4.2.1.1 Faster reach to field sites .....	27
4.2.1.2 Reliability of transport.....	28
4.2.1.3 Cost Reduction .....	28
4.2.1.4 Enhanced Donor Trust.....	29
4.2.1.5 Comfortability at the working places to employees .....	30
4.2.1.6 Conformity to International reporting requirement eases the supervision of field offices .....	31
4.2.1.7 Proper accountability on assets raises their efficiency on service delivery.....	32
4.3 Assessment of the findings on the strategies used for Noncurrent Assets Management .....	33
4.3.1 Qualification and Training for Staff responsible for noncurrent assets management in Save the children foundation. ....	33
4.3.2 Relevant Qualification and best practices in Noncurrent Assets Management.....	34
4.3.3 Best Managed Assets and their contribution to the outreach to beneficiaries.....	35
4.3.4 Personal accountabilities for the efficiency of Noncurrent assets management ...	36
4.4 Assessment of the barriers for effective Noncurrent assets.....	37
4.4.1 Individual barriers that hinder effective Noncurrent Assets Management.....	37

4.4.1.1 Changing people’s behaviour from the traditional to professional way of Noncurrent assets management .....	37
4.4.1.2 Non Expectation to reciprocal benefit from effective Noncurrent assets management of organizational assets by employees as they feel the assets are for the organization. ....	38
4.4.1.3: Lack of professional knowledge for all involved people that carry personal knowledge on handling the assets .....	39
4.4.1.4 Non congruence between organizational and personal goals of the individual employees .....	40
4.4.1.5 Summary of the Individual Barriers .....	40
4.4.2 Organizational barriers that hinder effective Noncurrent assets Management.....	41
4.4.2.1 Lack of top management commitment to effective Noncurrent Assets Management .....	41
4.4.2.2 Overcoming Technological Limitations.....	42
4.4.2.3 Lack of Strong Organizational Culture toward effective Noncurrent Assets Management .....	43
4.4.2.4 Inability to retain highly qualified and experienced staff.....	43
4.4.3 Summary of the organizational barriers .....	44
4.5 How an Organization can overcome or minimize barriers that hinder effective Noncurrent Assets Management.....	45
4.5.1: Education on the benefit of noncurrent assets management to all users of the noncurrent assets .....	45
4.5.2 The organization must have a strong organizational culture to effective noncurrent assets management .....	46
4.5.3 Provision of incentives to best performers in Noncurrent Assets Management ...	47
4.5.4 Organization must have management’s commitment towards effective noncurrent assets management .....	47
4.4.2.5 Summary of the how the organization can overcome or minimize the organizational barriers .....	48
4.6 Conclusion .....	49

<b>CHAPTER FIVE .....</b>	<b>50</b>
<b>DISCUSSION OF THE RESEARCH FINDINGS .....</b>	<b>50</b>
5.0 Introduction .....	50
5.1 The Significance of the noncurrent assets management in broadening the outreach to beneficiaries.....	50
5.1.1 Faster reach to field sites .....	51
5.1.2 Reliability of the transport.....	51
5.1.3 Cost Reduction .....	52
5.1.4 Enhanced donor trust.....	52
5.1.5 Comfortability at the working places to employees .....	53
5.1.6 Conformity to international reporting requirements eases the supervision of the field offices .....	53
5.1.7 Proper accountability on assets raises the efficiency on service delivery .....	54
5.2 Strategies used for noncurrent assets management in Save the children foundation	54
5.3 Barriers against effective noncurrent assets .....	54
5.3.1 Individual barriers against effective noncurrent assets management .....	55
5.3.1.1 Changing peoples' behaviour from the traditional to professional way of noncurrent assets management .....	55
5.3.1.2 Lack of professional knowledge for all involved people that carry personal knowledge in handling the assets. ....	55
5.3.1.3 Non Congruence between the organizational and personal goals of the individual employees .....	55
5.3.2 Organizational barriers against the effective noncurrent assets management.....	56
5.3.2.1 Lack of strong organizational culture towards the effective noncurrent assets management.....	56
5.3.2.2 Lack of top management commitment.....	57
5.3.2.3 Overcoming technological limitations .....	57
5.3.2.4 Inability to retain the highly qualified and experienced staffs .....	57
<b>CHAPTER SIX.....</b>	<b>59</b>
<b>SUMMARY, CONCLUSION AND RECOMMENDATIONS/POLICY</b>	
<b>IMPLICATIONS.....</b>	<b>59</b>
6.0 Introduction .....	59

6.1 Summary of the Study .....	59
6.2 Conclusion .....	61
6.3 Recommendations or Policy implication.....	62
6.3.1 Save the children foundation – Dar Es Salaam .....	62
6.3.2 Local NGOs.....	63
6.3.3 Government .....	63
6.4 Further areas of Study / Research.....	64
REFERENCES .....	65
APPENDICES .....	67

## LIST OF TABLES

Table 1.0: Variables influencing efficient Noncurrent assets management .....	14
Table 4.1.1: Gender of Respondents .....	23
Table 4.1.2: Educational level of Respondents .....	24
Table 4.1.3: Age of Respondents .....	25
Table 4.1.4: Employment position of the respondents .....	26
Table 4.1.5: Qualification and Training of staffs in Noncurrent Assets Management...	34
Table 4.1.6: Relevant Qualification and best practices in Noncurrent Asset Management .....	35
Table 4.1.7: Best managed assets and their contribution to the outreach to beneficiaries .....	35
Table 4.1.8: Personal accountabilities for the efficiency of noncurrent asset management.....	36
Table 4.1.9: Changing people’s behaviour from the traditional to professional way of asset management.....	37
Table 4.2.0: Non Expectation to reciprocal benefit from good noncurrent assets management of organizational assets by employees as they feel the assets are for the organization. ....	38
Table 4.2.1: Lack of professional knowledge for all involved people that carry personal knowledge on handling the assets .....	39
Table 4.2.2: Non congruence between organizational and personal goals of the individual employees.....	40
Table 4.2.3: Lack of top management commitment to effective Noncurrent Assets Management .....	41
Table 4.2.4: Overcoming Technological Limitations.....	42
Table 4.2.5: Lack of Strong Organizational Culture toward effective Noncurrent Assets Management .....	43
Table 4.2.6: Inability to retain highly qualified and experienced staff .....	44
Table 4.2.7: Education on the benefit of noncurrent assets to all users of the noncurrent assets.....	45
Table 4.2.8: The organization must have a strong organizational culture to effective noncurrent assets management.....	46

Table 4.2.9: Provision of incentives to best performers in Noncurrent Assets	
Management .....	47
Table 4.3.0: Organization must have management’s commitment towards effective	
noncurrent assets management .....	48

## LIST OF FIGURES

Figure 4.1.0: Gender of Respondents distribution.....	24
Figure 4.1.3: Age of Respondents .....	26
Table 4.1.4: Employment position of the respondents .....	26
Figure 4.1.5: Faster reach to field sites .....	27
Figure 4.1.6: Reliability of transport .....	28
Figure 4.1.8: Enhanced Donor Trust .....	30
Figure 4.1.9: Comfortability at the working places to employees.....	31
Figure: 4.2.0 Conformity to international reporting requirement.....	32
Figure 4.2.1 Proper accountability on assets raises their efficiency on service delivery .....	33

# **CHAPTER ONE**

## **PROBLEM SETTING**

### **1.0 Introduction**

This study was focusing on the Noncurrent assets management in NGOs and its significance in broadening the outreach to beneficiaries, with Save the children foundation being a case study. This chapter provides detailed information related to the introduction as well as the scope of the study. This section is aimed at providing an overview of the problem to be studied (Noncurrent Assets Management in NGOs and its significance in broadening the outreach to beneficiaries).

### **1.1 Background information of the study (Context of the study)**

The issue of Noncurrent assets management in NGOs has become critically quite important and seemed to be existing a very need of taking it as an integral part to NGOs management. This is because, for NGOs to do best in its activities, they needed these assets to pave their ways towards achieving their targets.

Non Governmental Organizations both local and international ones needed to ensure that all money spent on non - current assets contributed to the creation of sustainable services and better delivery of those services to the public which is the beneficiary society. There was greater call for NGOs to ensure proper assets management. This came from the key reason that most of the NGOs activities depended on the donors' funds to enable them running towards achieving their targets. But not every time the donors had financed both the acquisition of the long term assets and the activities of the projects themselves. It happened so often that donors before they could accept the funding to the projects, they assessed the NGO on its Long term assets capacity as this was one of the very crucial indicator that the NGO was smart on its funds management.

With all these activities that NGOs were serving in attaining the different societal goals, Noncurrent assets management have been a quite significant part in NGOs and a very part through which NGOs could do the best of them. These assets required a higher level of expertise and knowledge of assets management to ensure that the capacity necessary to deliver the required services at the desired standard and efficient level of costs is achieved (MRALG 1998).

In order for the NGO to arrive to the optimal financial decisions based on information contained in its financial statements, it was important that accounting information be appropriately recorded which required NGOs to have clear and sound accounting policies and practices about when costs would be capitalized and when they would be expensed. Capitalizing a cost means it would cover more than one financial reporting period while expensing the cost sees only in the current period (South African Treasury 2008).

The efficient and effective management of NGO's noncurrent assets are essential to the delivery of the NGO's fiscal obligations; such assets may be under the control or stewardship of NGO's departments but mostly under logistics department (RTI International 2006).

## **1.2 Statement of the problem**

The NGOs manage significant assets such as building, properties, equipment that are means by which deliver most of their critical services to the communities. It is essential that NGOs clearly demonstrate the intended use of assets to enable the communities to see what services will be provided if the NGO plans are implemented. For most NGOs, these noncurrent assets represent big value in the statement of financial position. Thus they needed to be maintained, reviewed and required continual capital development to deal with growth and changing standards. However several shortcomings have been reported, for example the external audit report organized by Save the children foundation last year to the local NGOs that Save the children foundation itself supported discovered several shortcomings like non maintenance of asset register, lack of disclosure, assets not coded, lack of title deeds, measurements, lack of recognition and derecognizing threshold, different useful life of the same class of assets among different NGOs, non compliance with international standards(IASs and IFRS) and understanding of assets value among others.

Likewise the lack of reliable data on NGO's assets and their value presented a major challenge for asset managers to justify an allocation of NGO's scarce resources to maintain and renew asset. Current available research and audit reports point the lack of adequate NGO's assets registers as common cause for audit qualifications.

Although some NGOs have initiated projects/efforts to develop asset registers, the information is still generally unreliable and does not fully comply with the accounting standards (IASs and IFRSs), and are thus subject to audit queries and qualifications. Consequently the study aimed to examine the effectiveness of assets managements in both local and International NGOs in Tanzania in particular noncurrent assets like plants, property and equipment and giving recommendation on how to improve in future.

### **1.3 Research objective**

#### **1.3.1 Main Research Objective**

The objective of this study was to evaluate the extent to which NGOs manage their Noncurrent assets to ensure effective service provision and to achieve value for money.

#### **1.3.2 Specific Research Objectives**

In particular the research aimed at examining the following;

- i) To investigate the recording and accounting for Noncurrent assets in NGOs and technology assisting in recording.
- ii) To find out policies, guideline and regulations available for Noncurrent asset management in NGOs.
- iii) Identify whether there is Noncurrent assets management plan as integral part of NGOs planning process.
- iv) Find whether staffs that are responsible for asset management have proper training and relevant qualification and top management support.

### **1.4 Research questions**

To meet the objectives of the study, the following questions will be addressed;

#### **1.4.1 Main Research question**

What are the impacts of Noncurrent assets management in the performance of the NGO?

#### **1.4.2 Specific research questions**

- i) Does Save the children foundation properly account for noncurrent assets with relevant technology?
- ii) Does Save the children foundation have guidelines and policies governing effective noncurrent asset management?

- iii) Is noncurrent assets management integral part of Save the children foundation planning process?
- iv) What are relevant qualification and training for staffs responsible for asset management in Save the children foundation?
- v) Why do you think you need an effective noncurrent assets management?
- vi) What are the barriers behind the effective noncurrent assets management in Save the children foundation?

### **1.5 Significance of the study**

This contributed to adding value and increased knowledge to the individuals dealing with Noncurrent assets management in Non Governmental Organizations (NGOs) hence have benefited Directors and Planners with broader strategic asset management decisions.

Secondly, the study helped finance managers and other officials working with Noncurrent assets management for better operational decisions.

Thirdly, the study helped finance staff in complying with accounting standards and requirements on Noncurrent assets.

Fourth, the study provided practical assistance to all NGOs on the process of managing Noncurrent assets.

Lastly, the study served as a partial fulfillment for graduate student at Mzumbe University.

### **1.6 Limitation of the study**

During the study, the researcher faced a number of challenges including time. The time for the study was not enough to carry out intensive and extensive study because some of the information was not easily and quickly available. The fund provided for the study which was personally funded was not enough to meet all expenses like transport, meal allowance, paying research assistants, and stationery.

When conducting research, the researcher encountered administrative challenges. Many respondents especially those who were supposed to use questionnaires, could not fill the questionnaire on time, and others misplaced them to the extent that the researcher was required to redistribute other copies. Also, many respondents had a notion of getting some money from the researcher especially when they knew that he was conducting a research as a requirement for degree award. The introduction letter from the university the researcher had did not convince them.

### **1.7 Delimitations**

The limitations explained in 1.6 were addressed as follows: The researcher opted initially to use public holidays and weekends to conduct the research. Since the option was not seen as effective, the researcher decided to take annual leave (28 days) which he effectively managed to solve the problem of time and was able to collect, analyze and interpret the collected data on time.

The researcher borrowed a substantial amount of money from other sources. This enabled him to have a wide coverage of study area as well as studying a relative good sample size. He also took a time to inform respondents that there was no money and that the study was for fulfillment of degree course. After long explanations, respondents agreed to participate and collaborated effectively and efficiently in the study.

### **1.8 Organization of this Dissertation**

This study consists of six chapters. Chapter one presents the introduction and background to the problem, statement of the problem, the main and specific objectives of the study and research questions. Other sections presented in this chapter are: scope, significance, limitation, delimitation and organization of the study. Chapter two deals with literature related to the study. It covers introduction, definition of terms, theoretical review, empirical review and the conceptual framework. Chapter three comprises research methodology in which research paradigm, research design, study area, population, sample and sampling techniques, instrumentation, validity and reliability of instruments, administration of instruments and data analysis plan were spelt out. Chapter four presents data and their analysis. Chapter five deals with discussion of the findings

and lastly, chapter six covers the summary, conclusion, recommendations and further areas of study.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 Overview**

This part of the study gives the theoretical and empirical overview of the Noncurrent assets managements in NGOs where efficiency of service delivery to beneficial societies and the outreach defined by the service together with the cost effectiveness of doing so being the major goals.

The practices of Noncurrent asset management are constantly changing, new practices constantly emerge, either replacing the old ones or making current practices more complex. The asset managers in NGOs must understand this evolution and define where their NGOs stack.

The key perspectives and strategies for new noncurrent assets management programs within the most capital intensive and revenue producing area in today's business include different view in defining Noncurrent assets management and key concept. A new view for asset management for the modern enterprise including the best practices across the Noncurrent asset management life cycle, broader view of noncurrent assets classes and key process and technology involvement.

#### **2.1 Conceptual definitions**

##### **2.1.1 Definition of Asset Management**

Danylo H et al (1998) define asset management is the methodology to efficiently and equitably allocate resources among valid and competing goals and objective.

Methodology in the definition is a way of doing things or approach to solve problem or situation which can be computerized but can be used without an aid. In general the large the pool of asset and the more the diversity in types of asset managed, the greater the need for computerizing the system. The allocation of funds must be efficient within a particular class of asset like (cars/computers), and within the entire class of pool being managed, it is also means that the latest engineering and economic principles like value engineering and life cycle cost analysis and similar concepts are part and parcel of the asset management policy. Local Government capital asset management guideline (South

Africa Treasury 2008) define asset management as a broad function and includes all structured process of decision making, planning and control over acquisition, use, safeguarding and disposal of assets to maximize their service delivery potential and benefits and to minimize their related risks and costs over the entire life.

### **2.1.2 Noncurrent Asset definition**

According to local government capital asset management guideline (South Africa) noncurrent asset are all assets with a life cycle of greater than one year and above the capitalization threshold (whenever necessary). For example this would include plant, property and equipment, Intangible assets and Investment property.

IAS 16 defines plant, property and equipment as tangible asset that are held for use in the production or supply of goods and services for rental to others or for administrative purpose and are expected to be used during more than one accounting period (ACCA Paper 3.6 INT 2006/07). Therefore an item of plant, property and equipment should be recognized as an asset if and only if it is probable that future economic benefits associated with that asset will flow to the entity and the cost of item can be measured reliably.

The vast majority of Non Governmental Organizations assets are physical assets used to meet the societal needs for access to major social facilities and services. These assets need to be maintained, renewed and / or replaced, so that the required level and standard of service from the network of assets is continuously sustained.

### **2.2 Importance of effective Asset management**

The goal of Noncurrent asset management is to achieve the required level of service in the most cost effective manner, which is achieved through the management of the asset life cycle.

Managing organization's assets effectively provides value for money, enhances public services and delivers wider economic, environmental and social outcomes for local communities, conversely poor asset management represent poor value for money, barriers to transforming public services and achieving efficiencies (Ipswich Borough Council 2009).

To be effective asset management in Non Governmental Organizations (NGOs) at least should include the following.

- i) Service level need identified in the integrated development plan (IDP) process, driving asset management practices and decision.
- ii) Asset management plans that are an integral part of the NGO's planning process.
- iii) Asset acquisition decisions that are based upon the evaluation of alternatives including demand management and non asset solutions.
- iv) Define responsibility and accountability for the performance, safe custody and use
- v) Disposal decision based upon an analysis of disposal options, designed to achieve the best possible return for the Non Governmental Organizations and made in accordance with the provision of the NGO's policies and regulations

### **2.3 Effective asset management**

- i) Maximize the service potential of existing asset by ensuring that they are appropriately used, maintained, safeguarded and that risks are mitigated.
- ii) Optimize the life cycle cost of owning and using these assets by seeking cost effective options throughout an asset's life cycle
- iii) Reduce the demand for new asset through optimal use of existing asset and management of demand through the use of non asset service delivery options and
- iv) Establish clear lines of accountability and responsibility for performance.

### **2.4 Noncurrent Asset classes**

Generally the Non Governmental Organizations concurrent assets fall into three main classes, which are property, plants and equipments. These assets form a very crucial part of NGOs efficiency in reaching their beneficiaries. Without these assets the movements of the NGOs staff becomes highly restricted. And its not only having these assets but the concern is they should be in a very good order of operations to be able to serve the interior parts of the country in which most of the NGOs activities are carried out.

Coming to International Accounting Standard (IAS) 16 it requires plant, property and equipment to be stated at their original costs, excluding the costs of day to day servicing, less accumulated depreciation and accumulated impairment in value. Such costs include

the cost of any replacement parts in accordance with the related recognition criteria. Depreciation can be calculated on either a straight-line or Reduced Balance basis over the useful life of the assets.

#### **2.4.1 Noncurrent Asset life cycle**

The asset life cycle is a key concept under pinning asset management. An asset life cycle covers all phases of asset life starting from planning, through its acquisition, operation, maintenance and eventual disposal. Management of these phases should be aligned to the NGO's planning, budgeting, monitoring and reporting processes. In summary the phases are as follows.

- i) The planning phase; deals with the planning for service delivery that drives the need for assets.
- ii) The acquisition phase; deals with the purchase of the new assets either to introduce that asset into the NGO or to bring that asset as a replacement of another asset which has to be phased out.
- iii) The operation and maintenance phase deals with the operation of the asset, maintenance, rehabilitation, depreciation and impairment.
- iv) The disposal phase deals with the timing of, and disposal of the assets including the disposal costs and specific requirements for the asset e.g. dismantling costs.

#### **2.5 Asset management plans and Capital budgeting**

Non Governmental Organization's assets are a huge resource (in terms of initial outlay) and often incurring huge running costs.

These assets must always be subject to two challenges.

- i) Are they contributing all that they should and could to the current and future NGO needs and priorities?
- ii) Do they represent the best value for money?

In addition assets have particular characteristics that make their forward strategic planning absolutely essential.

- i) It takes time to decide what property an organization needs
- ii) It takes time to procure and provide it. and

- iii) It needs to be used well and maintained over its whole life to ensure the best value for money.

Generally to change plan for an asset takes a lot longer than changes to financial, human resources or information and communication technology. In NGOs those who are responsible for asset management should consider the service level requirements, review the current level of service provided from the relevant assets, conduct a “gap analysis” of the required Vs current service levels, identify a range of options to resolve the service-level gap, conduct a preliminary assessment of the feasibility of various options and develop a business case for the most feasible options.

The asset manager will consult with other divisions in the development of the NGO’s asset management plans, like reviewing any legislative issues with the NGO’s legal department if any, reviewing the human resource issues with the human resource manager, provision of appropriate budget for maintenance so that guarantee the existing assets continue to perform at the required levels and standard of services.

## **2.6 Source of finance for the NGOs finance capital expenditure**

### **2.6.1 Own Revenue and Donor Funding.**

The sources of funding for NGOs capital expenditure are mainly of two types, these are own sources of funds called Unrestricted Fund (Underwritten Funds) and Donor funding. Unrestricted Fund is a fund raised through sales of various items in the NGO. These items range from toys, books and other items which may have been obtained from small businesses an NGO started as a means to enhance its fund raising or they were donated by people to be sold as in auction for raising the funds for NGOs. These activities are mainly done in Europe, America and in other developed countries. In Save the children foundation, this is normally done in UK but these funds can be used for all the offices throughout the world when need arise.

Donor Funds are also used as a source of capital expenditure when there was the provision as to the need of the assets in the fund donation request proposal to the donor and the donor has agreed to support that part as a crucial part in making the project running successfully.

## **2.7 Noncurrent Asset Register**

According to New South Wales Treasury (2004), asset registers are listings of information relating to various aspects of an asset portfolio, in a form that allow data to be cross referenced and retrieved as required.

An asset register is a complete and accurate database of the assets that is under the control of NGO and that is regularly updated and validated. An adequate asset register is integral to effective asset management. It is the basis of an asset management information system and should contain relevant data beyond that required for financial reporting.

The register enable the NGO to maintain sufficient, appropriate audit evidence since it stores information on each asset which includes amongst other the cost price, date acquired, location, asset condition and expected useful life. It may also contain the information on current replacement costs. All asset owned and controlled by an entity must be recorded in an asset register regardless of the funding source or value, thereof all disposed assets must be excluded.

### **2.7.1 Information to be included in Asset registers**

The type of information required in an asset register should include information on the following aspects;

- i) Identification and location- what and where is this asset and who does it serve?
- iii) Accountability- who is accountable and how it is being safeguarded?
- iv) Performance- what is its intended and actual level of services?
- v) Accounting- how is it accounted for? It should involve valuation basis, depreciation parameter.
- vi) Management and Risk- how is it managed? How critical is it? This should involve some maintenance, engineering and operational data and may be summarized from sub system.
- vii) Acquisition and disposal- transactional source

The above is very applicable to high valued asset register. For a minor asset, a register should include information like;

- i) Condition assessment.

- ii) Reporting.
- iii) Maintenance planning.
- iv) maintenance history
- v) assets strategy
- vi) service strategy

South African treasury (2008)

The potential to integrate all the different registers and plans to create more efficient information linkage is growing as technology advances. Developing and improving assets registers is a key element of the total Asset management process.

### **2.7.2 Validation of the Asset Register.**

Validation of the asset register involves verification to show that the information contained in the register is complete and accurate as at a certain date. Compilation of a register can take one to two years and during that time assets will have been acquired, enhanced and disposed off. Validation of figures to be used for opening balance is therefore required; list of additions, enhancements and disposals should be generated and centrally reviewed for reasonableness. Validation is also required on ongoing basis. All assets movements between the original valuation and loading into asset register and the reporting date should be maintained and reconciled and appropriately recorded in the asset register.

### **2.8 Noncurrent Asset Management and Information System.**

Information Technology assists the NGOs to transform the way they operate and support the societies on service delivery initiatives and improved efficiency, functionality or automation. While technology and related improvements present NGOs with efficient services delivery they also involve new or enhanced risks such as physical and logical controls that need to be effectively managed.

### **2.9 Conceptual Framework for Studying the problem and analysis of data**

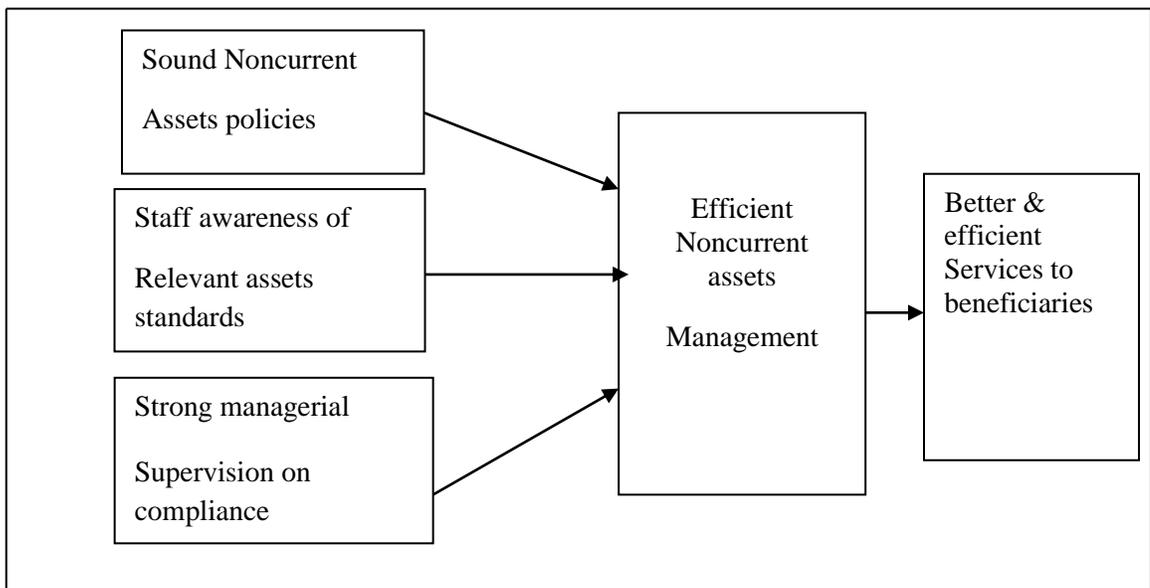
#### **2.9.1 Dimensions of Effective Noncurrent Assets Management**

Variables which influence good Noncurrent assets management under this study include Sound Noncurrent asset policies, staff awareness of the relevant assets reporting standards and strong managerial supervision on compliance.

These variables if implemented well are likely to be very appropriate for an efficient and effective Noncurrent assets management in the organization. These variables will be used in studying the impact of good Noncurrent assets management towards efficiency and effectiveness of serving beneficiaries at Save the children foundation in Dar Es Salaam.

The table below indicates the relationship between those above mentioned factors towards efficient Noncurrent assets management;

**Table 1.0: Variables influencing efficient Noncurrent assets management  
(Conceptual Framework)**



**Source:** Designed & compiled by the researcher

The model shows that better Noncurrent assets policies, Staff awareness of relevant assets standards and strong managerial supervision which are independent variables affect positively in the efficiency of Noncurrent assets managements (dependent variable) in the organization. If these variables are well attained, will lead to efficient Noncurrent assets management which alternately enhances efficiency and effectiveness to serving the beneficiaries. The reverse is very true if those factors are done in adverse.

### **2.9.2 Relationships between the elements**

It's under the assumption that other factors remain constant (*ceteris paribus*), these variables relate as follows; The more adequate these variables are evaluated i.e. Sound Noncurrent assets policies, Staff awareness of the relevant assets standards and Strong managerial supervision on compliance, the higher the efficiency on Noncurrent assets management which alternately leads to efficiency and effectiveness of serving the beneficial societies.

### **2.9.3 Summary**

In summary, this chapter has discussed the literature review, the conceptual framework and the relationship of variables in study. The coming chapter i.e. chapter three will examine the methodology used for the study

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.0 Introduction**

This chapter focuses on the methodology used in this study by considering the logic behind various methods applied in this research study, which are explained by different techniques in order that the research findings are capable of being evaluated either by the researcher or other stakeholders based on defined research problem and formulated research questions. The chapter presents the type of research design used, the type of data collected, methods used in data collection, sampling and sampling procedures, area of the study and how data will be analyzed.

#### **3.1 Research design**

This is an overall framework that specifies how each activity should be conducted to accomplish the research objectives which include specification of information required, designing instruments, selecting the sample and analyzing the data. It's an action plan for how the research will be conducted (Lufumbi 2009). This study has used case study design and both Qualitative and Quantitative data have been obtained in this study. Qualitative techniques have been used because they involve examining behavioural aspects which are abstract thus difficult to be quantified.

##### **3.1.1 Case Study Design**

This type of design is preferred to other study such as survey and experimental due to the fact that it enables a thorough study of a unit over a range of variables (It is characterized by depth and breadth), it may be conducted in any kind of social setting and is flexible in data collection techniques ( May, 2001). The choice of the research design is due to the fact that the researcher wants to assess the impact of Noncurrent assets management in improving efficiency and effectiveness of covering a bigger beneficiary base.

Despite the fact that the case study may be considered empirical, still it lacks rigors in its approach. Therefore, it has limitations with respect to reliability of the findings. Its representative nature to the entire population is questionable as such its generalization of the findings is as well still questionable (Shillingi, 2009)

### **3.2 Survey population**

The population relevant to the study had included both senior and junior staffs in Save the children foundation specifically those who are in position to take part in asset management decision. This population is theoretically the specified aggregation of the study elements. It's to translate an abstract concept into a workable concept ( Ibid). This means management and employees of Save the children foundation were the target population. The researcher visited Save the children foundation Dar Es Salaam (Head office) to meet with management and other employees in the different departments and sections that have responsibilities in Noncurrent assets management in one way or another.

### **3.3 Area of the research or survey**

This research was conducted at Save the children foundation Dar Es Salaam (Head office). The chosen NGO will represent other NGOs in the country. The reason for choosing the subject NGO is that the researcher was familiar with Save the children foundation thus it would be easy to access and collect data.

### **3.4 Sampling Procedure and Sample size**

The key rationale on sampling is that by selecting some of the elements in the population it can be used to draw conclusion that generalize about the entire population. The population element is the base on which measurement is being taken and analyzed (Saunders et al 2003).

The sample for the study was of 50 people; where purposive sampling method was used. Questionnaires were prepared and directed to the responsible officials of the selected NGO i.e. Save the children foundation in various departments and sections responsible in decision making concerning Noncurrent asset management. Target respondents included Country Director, Finance Director and his deputy, Director of Programmes Implementation, IT personnel, Logistics and Procurement officers, Programme Managers and other staffs than mentioned.

### **3.5 Reasons for Sampling Techniques employed**

#### **3.5.1 Purposive or Judgment Sampling**

In purposive sampling, decision with regard to which item should be included or excluded in the sample, rests on the researcher's judgment and situation (Adam and Kamuzora, 2008) in this method and elements which he believes will be able to deliver the required data (Adam and Kamuzora, 2008). This method was employed because it involves selection of employees that were judged as appropriate for the given study. And in this case, employees from each department who were selected were relevant to this study. This method is appropriate when what is important is the typicality and specific relevance of the sampling units to the study and not their overall representation to the entire population (the all employees in Save the children foundation).

#### **3.5.2 Simple Random Sampling**

Simple random sampling is a probability sampling whereby all members in the population have equal chance of being selected to form a sample (Adam & Kamuzora, 2008). The use of this method gave each employee an equal and independent chance of being selected. This technique is appropriate where the sampling frame is not too large and each unit is easily accessible (White, 2002) as the case for the departmental members. It is also good when the population is made up of members of similar characteristics, as the size of random sample depends on the homogeneity (Shaughnessy et al, 2000). It is easier to apply and require no prior knowledge or true composition of the population. It is also easy to compute the amount of sampling error associated to it. Under simple random sampling, bias is generally eliminated and the sampling error can be estimated (Kothari, 2009).

#### **3.5.3 Stratified Random Sampling;**

If a population from which a sample is to be drawn does not constitute homogeneous group, stratified sampling technique is generally applied in order to obtain a representative sample (Kothari, 2007). Stratified random sampling is a sampling technique whereby the total population is divided into different groups or layers before selection of the representatives (Adam & Kamuzora, 2008). The groups or layers are commonly known as strata. This is to ensure representation of all members of the population. Those elements having similar characteristics are grouped into the same stratum. This is more important when the population

from which a sample is drawn has different characteristics. It results in more reliable and detailed information. It increases a sample's efficiency and providing data for analyzing the various sub-populations. In the sampling technique of this study, the employees were divided into two main groups namely; Managers and Normal employees. Since the number of members in each stratum was not too big, the researcher only had two strata.

### **3.6 Data Collection Methods**

These are ways used to gather information from various sources. Combined methods of data collection such as in-depth interview, questionnaire, and electronic mail were used taking into consideration factors like cost and time of the researcher in one hand and the time of the respondents on the other. It is clear and evident that in most cases, in research we consider two types of data namely; primary data and secondary data. The following are the clarifications of the types of data.

#### **3.6.1. Primary Data**

This is the type of data which are collected in the field of study for answering research questions. They are collected by research assistants from the field for the purpose of answering a research question/issue (Adam & Kamuzora, 2008). The primary data are collected through observation, direct communication with respondents or through personal interviews. They can also be gathered through, among others, interviews or questionnaires (Kothari 2009). However observation, questionnaire and interview are common research tools used to collect primary data. In this study, the primary data were collected through questionnaire and interview.

#### **3.6.2 Secondary Data**

Secondary data means data are already available. They refer to the data which have already been collected and analyzed by someone else (Kothari, 2009). They are obtained from literature sources or data collected by other people for some other purposes (Adam and Kamuzora, 2008). They may be either published or unpublished. Thus, secondary data provide second hand information and include both raw data and published ones (Sounders et al 2000). Secondary data sources include books, journal articles, news papers, report and publications of various associations and organization as well as other

documentary reviews from internet. Thus, apart from the primary data, this study included also secondary as shown above.

### **3.7 Data Collection and Techniques**

Observation, questionnaire and interviews are common research tools used to collect data and in special way; the primary data. This study employed questionnaires and interviews.

#### **3.7.1 Interviews**

This is the face to face contact between interviewer and interviewee. It can take place at home (do to do interviewing), office (executive interviewing) or even at the shopping centers (mall intercept surveys) depending on the nature of respondents (Adam and Kamuzora, 2008). In this study, this method was employed to gather information on the respondents' views on the topic under study. It used multiple ended questions which were asked accordingly. The interview was conducted to both the managers and normal employees.

During the study, interview was used in two fold dimensions; structured and semi-structured. In structured interviews; the questions, wording, and sequence are fixed and identical for every respondent (Sounders et al, 2000). The structured interview consisted of planned questions in advance in which the respondents were required to answer them accordingly. This type of interview is highly standardized and follows a rigid procedure, asking questions in a form and order prescribed (Kothari, 2004). On the other hand, unstructured or semi structured interview does not have predetermined questions and it is not standardized. The semi-structured interview contained planned questions in advanced which were to be answered, but it provide opportunity to the respondents to explore more on areas in which the questions were basing. This technique is used when one intends to explore a problem under investigation. What is needed is just to have a clear idea about what was intended to be explored and then the themes to be exhausted or put down. It is flexible in nature and the interviewer has much freedom on how the questions are to be asked (Adam and Kamuzora, 2008).

In this study, the interview schedule consisted of a list of questions which were filled by the interviewee. The questions explored the opinions of various employees from the

organizational departments. Therefore, these tools were applied and helped the researcher to get various information/views concerning the Noncurrent Assets Management in NGOs and its significance in broadening the outreach to beneficiaries.

### **3.7.2 Questionnaire**

There are various definitions of the term questionnaire and different authors on research (researchers) have defined it differently. White (2002) defined questionnaire as a series of questions, each providing a number of alternative answers from which the respondent can choose. Hence questionnaire can be considered in general terms in which each person is asked to respond to the same set of questions in a predetermined order. Structured and telephone questionnaires and those in which each person is asked to respond to the same set of questions as well as those in which the questions are answered without the researcher being around are inclusive (Adam and Kamuzora, 2008).

In this study, the questionnaires were designed in a single way based on the research questions. Through this tool, the respondents within the areas of the study were in position to answer the questions concerning the study. During the study, the questionnaires were administered by the researcher and the respondents were required to fill them under his guidance. The questionnaires were of two main types: closed and open ended ones. The rationale behind using closed ended questions was to get answers or responses that were direct, brief and straight to the point. Above all, this method was said to be efficient in the field of research in the sense that it is not expensive, it is free from bias of the interviewer and the respondents were in a position to provide answers accurately and clearly. The aim of using open ended questions was to enable the respondents give out their views without limitations. In this case, the researcher was in a good position to select the appropriate and relevant answers concerning the study at hand.

### **3.7.3 Documentary Source in Research**

This data collection tool, information in respect to certain topic or subject is obtained from various available documents. The very disadvantage of this tool is that it's difficult to secure information from the documents which are categorized as confidential or top secret, as permission to access them in most cases is restricted.

The major advantage of this tool is a good consistence in referencing them when a need arises. This may be during or after the research has been conducted.

### **3.8 Data Analysis Plan**

Data analysis refers to the computation of certain measures along with searching for patterns of relationships that exist among data groups (Kothari, 2009). It implies examining what has been collected in a survey or experiments and making deductions and inferences (Kombo and Tromp, 2011). It involves uncovering underlying structures, extracting important variables, detecting any anomalies and testing any underlying assumptions.

The process of data analysis aims at determining whether the observations support the research questions that were formulated before going into the field to collect the information.

With regards to this study, the data collected were edited for accuracy and completeness before they were subjected to analysis. Descriptive analysis method was adopted. This type of analysis, analyzed the responses through diagrams, tabulations, frequencies and percentages by using Statistical Package for Social Sciences (SPSS). In analyzing the data, answers from different respondents and information obtained from documents were thoroughly checked out and compared to establish their validity. The purpose was to add value to the study findings. Analysis of data was basically based on the research objectives and questions.

### **3.9 Results**

The findings of this research contributed to the better understanding of the needs and importance of good Noncurrent assets managements and how this actually helps the boosting of the NGOs efficiency and effectiveness in the provision of their services to beneficiaries and how it helps a bigger coverage to beneficiaries. The research answered the research questions and met the objectives. At last, it suggested ways of improving the Noncurrent assets management by using different methods and techniques.

## CHAPTER FOUR

### PRESENTATION OF THE RESEARCH FINDINGS

#### 4.0 Overview

This section contains the nature of data that were collected from the field. The data concerning Noncurrent assets management and its significance in broadening the outreach to beneficiaries were collected through various methods such as questionnaire and open and closed ended interview. The data were collected from Save the children foundation. However, before the presentation, analysis and discussion of the empirical findings, the characteristics of the respondents are presented and analyzed since they are among the ways which establish the validity and reliability of data collected. In general the responses were obtained from normal employees. 10 were managers and 40 were other employees making a total of 50 respondents out of 65 previously expected respondents which makes a rate of 77 percentage.

#### 4.1 Characteristics of the Respondents

This section discusses the description of the respondents before discussing the specific research questions.

Respondents' characteristics are discussed in terms of gender, educational level and age.

##### 4.1.1 Gender of the Respondents

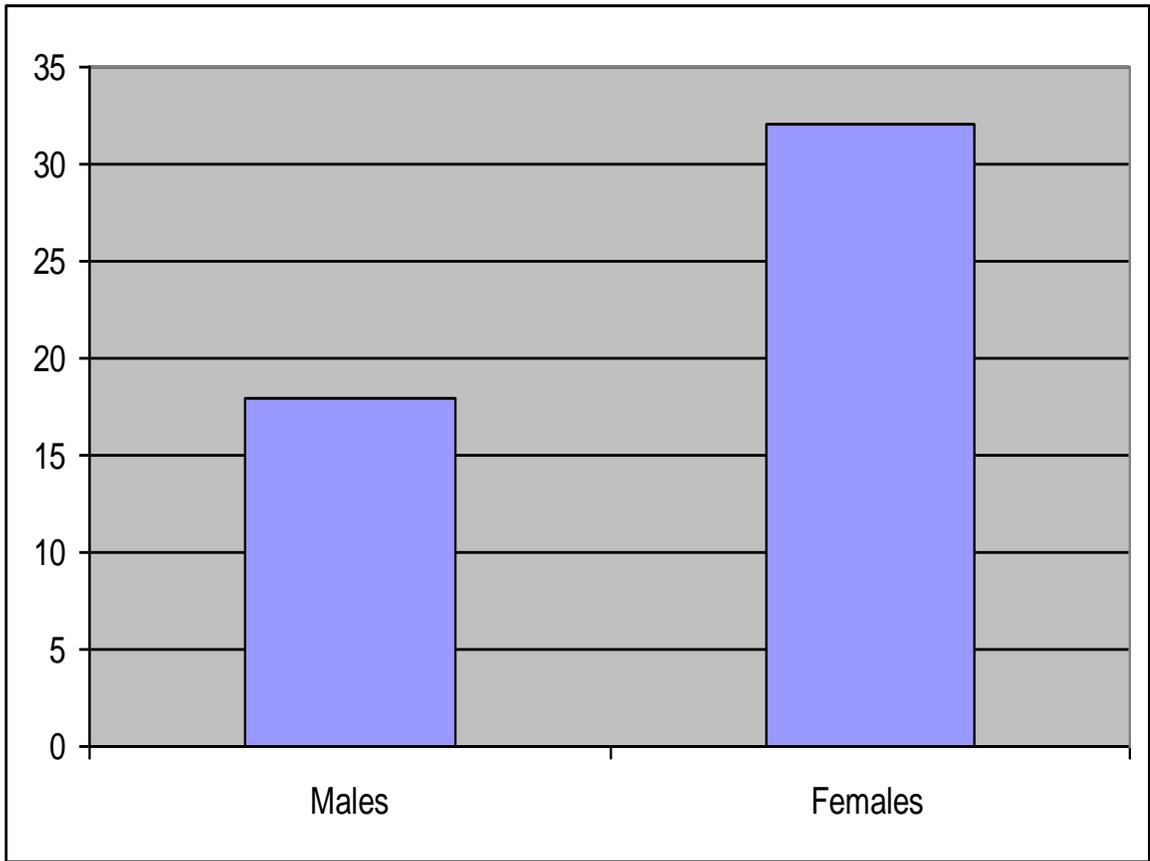
The respondents were asked to state their gender. The findings indicated that 32 were female and 18 male as shown in the table 4.1. This implies that more response was obtained from female workers compared to male. This implies that more female have engaged in developing the knowledge about noncurrent assets management and their significance in broadening the outreach to beneficiaries than males.

**Table 4.1.1: Gender of Respondents**

Gender	Frequency	Percent	Cumulative Percent
Male	18	36	36
Female	32	64	100
Total	50	100	

**Source:** Researcher, 2013

**Figure 4.1.0: Gender of Respondents distribution**



**Source:** Researcher, 2013

#### **4.1.2 Educational Level of the Respondents**

Respondents were asked about their educational levels that is the highest level reached. The study found that most of the respondents have at least a diploma level and the distribution of the respondents was as shown in the table 4.2 below:

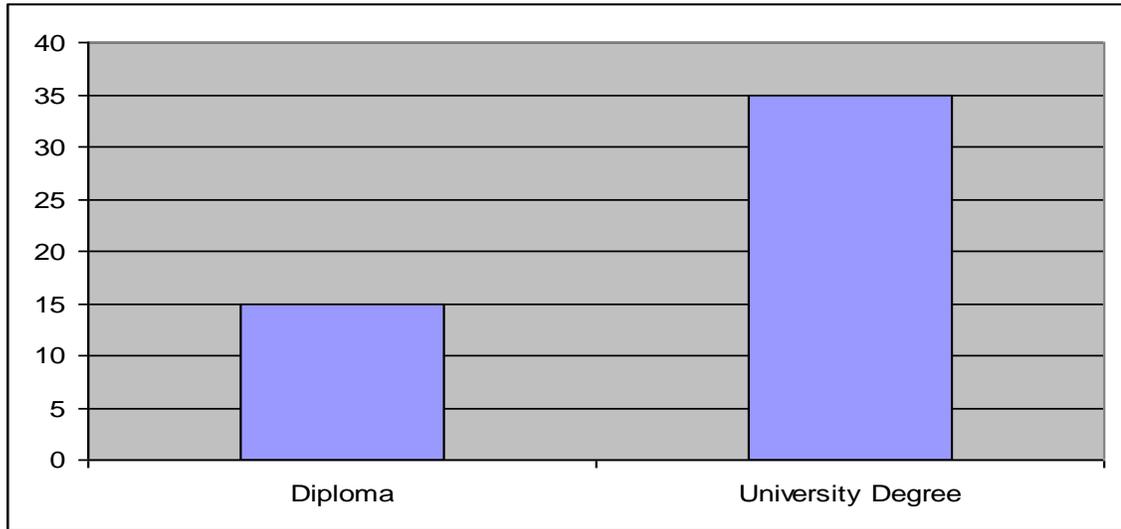
**Table 4.1.2: Educational level of Respondents**

<b>Level</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cumulative Percent</b>
Diploma	15	30	30
University	35	70	100
Total			

**Source:** Researcher, 2013

A university degree is a good level of education which enables the respondents to understand the questions which the study was addressing.

**Figure 4.1.2:** Educational Level of Respondents



Source: Researcher, 2013

### 4.1.3 Age of Respondents

The Respondents were asked to state their age. The study found that there were a mixture of respondents and most of them were lying between 23 to 45 years as shown in the table 4.3 below;

**Table 4.1.3: Age of Respondents**

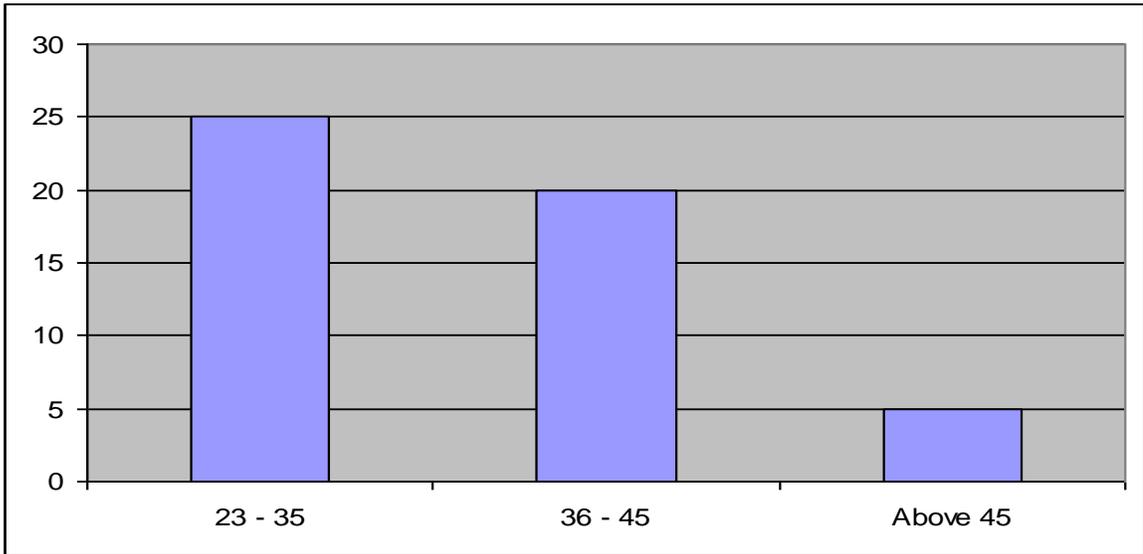
Range	Frequency	Percent
23 – 35	25	50
36 – 45	20	40
More than 45	5	10
Total	50	100

Source: Researcher, 2013

The table above shows that 50% of the respondents are of the age ranging 23 – 35, 40% are of the age between 36 and 45 while 10% are ageing above 45 years.

This shows that most of the respondents were at the age between 23 and 35 years who are expected to be active and conversant with issues of Noncurrent Assets Management and their significance in broadening the outreach to beneficiaries of which this study is concerned.

**Figure 4.1.3: Age of Respondents**



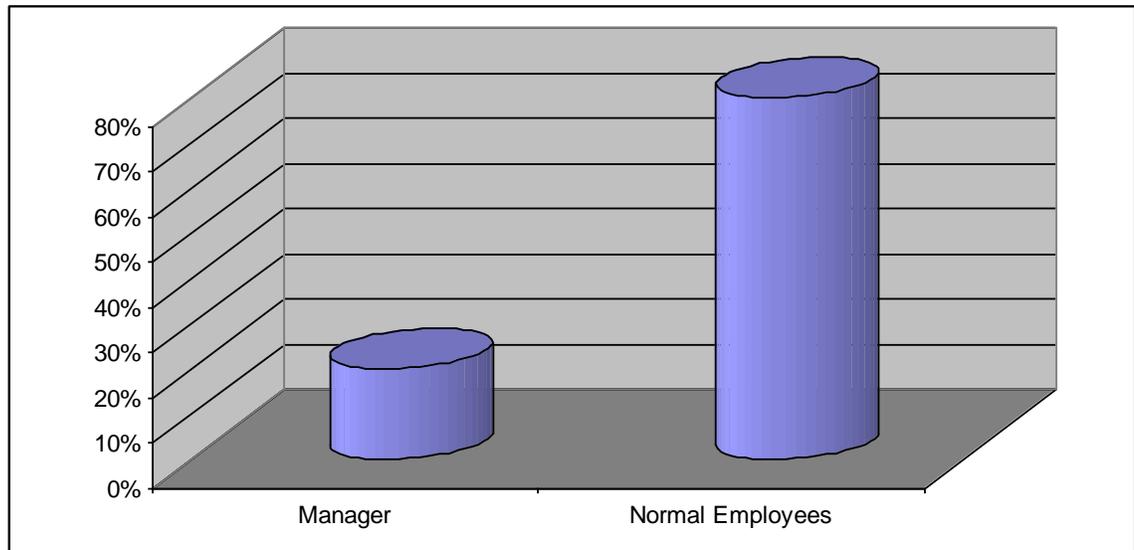
**Source:** Researcher, 2013

**Table 4.1.4: Employment position of the respondents**

Rank	Frequency	Percent
Managers	10	20
Normal Employees	40	80
Total	50	100

**Source:** Researcher, 2013

**Figure 4.1.4: Employees positions**



**Source:** Researcher, 2013

## 4.2 Assessment of the Research objectives

This study was aimed at assessing the impact of noncurrent assets management in enhancing broader outreach to beneficiaries in NGOs. Therefore, this part shows the respondents views in relation to the research objective.

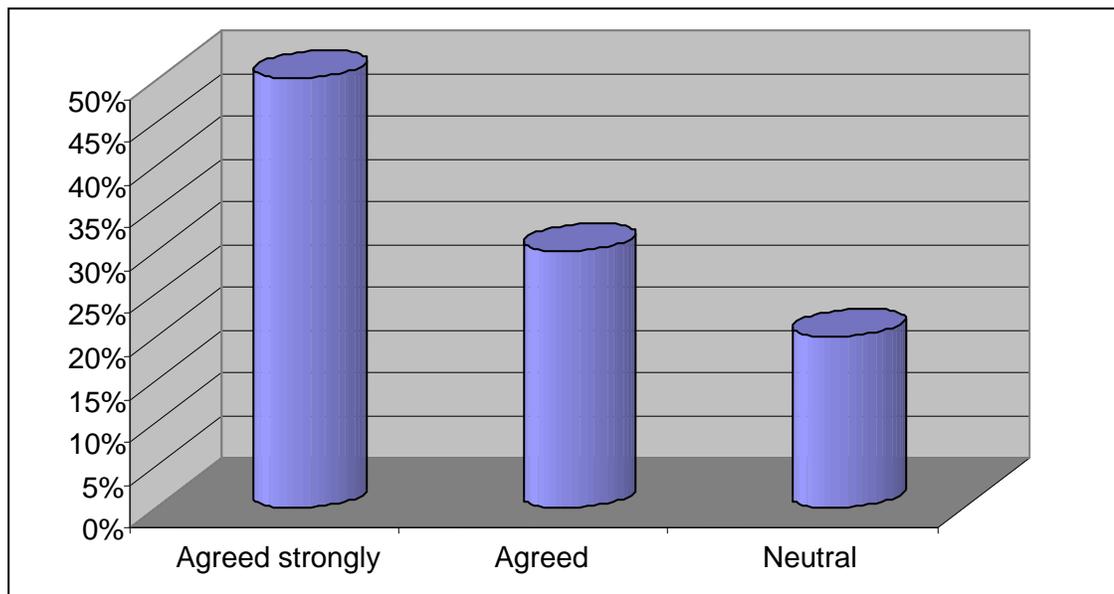
### 4.2.1 Relationship between noncurrent assets management and the broadening of the outreach to beneficiaries

The research findings show that there's a direct relationship between the noncurrent assets management and the broadening of outreach to beneficiaries. This objective was assessed through the various indicators as shown below;

#### 4.2.1.1 Faster reach to field sites

The research findings depicted that by having cars in good conditions, it enables very quick reach to many field areas. About 25 (50%) of the respondents agreed strongly, 15 (30%) agreed and 10(20%) were neutral that is neither agreed nor disagreed with the proposition above.

Figure 4.1.5: **Faster reach to field sites**

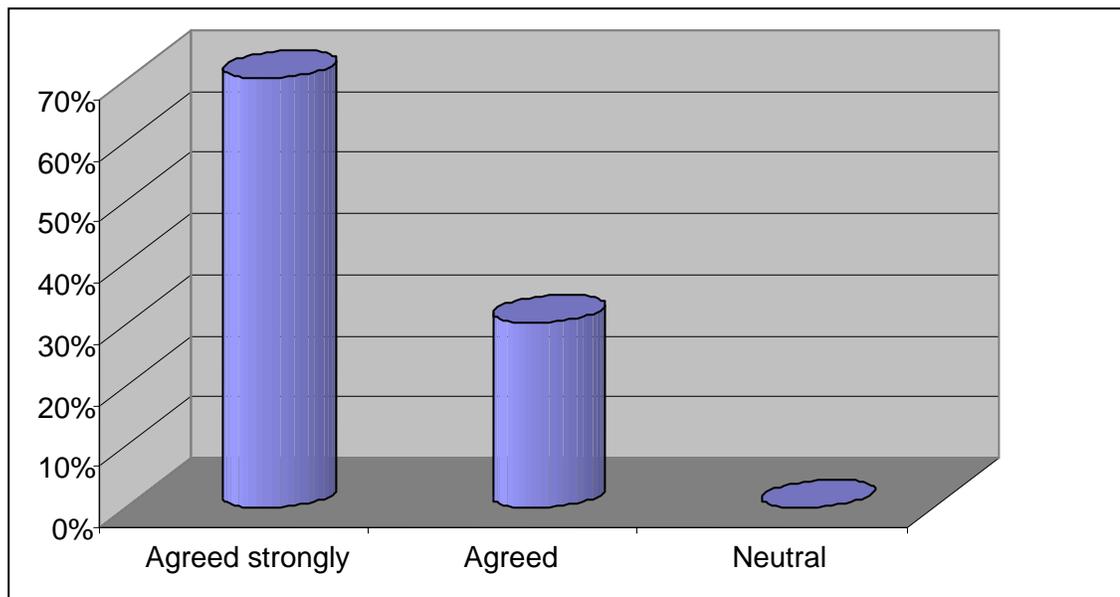


Source: Researcher, 2013

#### 4.2.1.2 Reliability of transport

Data from the field show that most of the field route plans depend on the reliability of the available transport. To reach the very interior parts needs more efficient transport than the nearby areas. About 35(70%) of the respondents strongly agreed with the affirmation above. 15(30%) agreed with it and none of the respondents was neutral about the affirmation above.

**Figure 4.1.6: Reliability of transport**

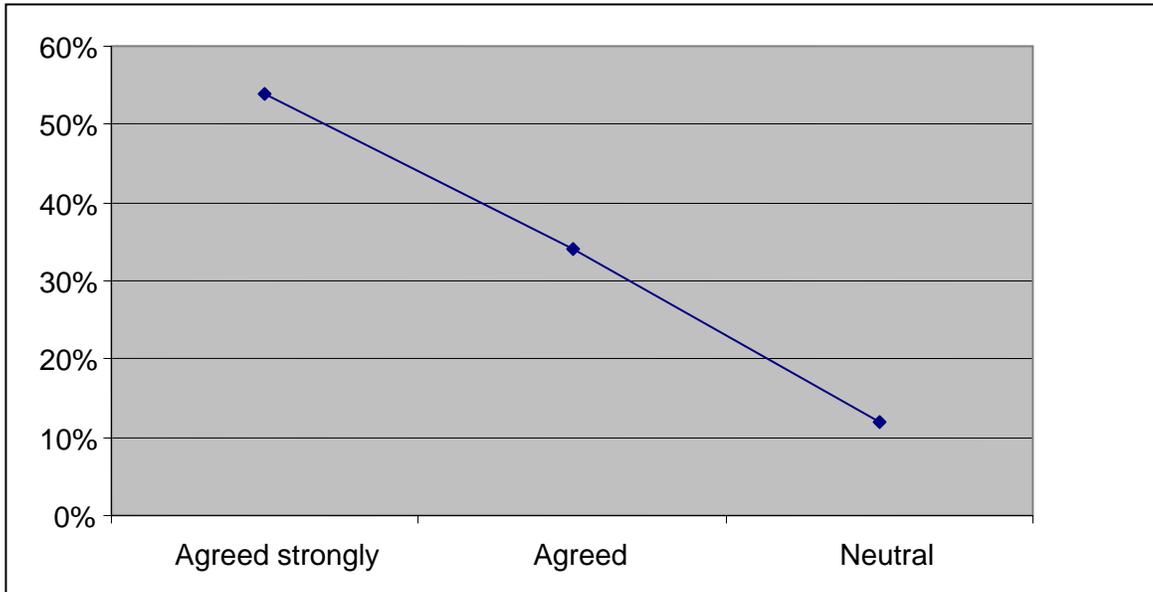


**Source:** Researcher, 2013

#### 4.2.1.3 Cost Reduction

Research findings demonstrated that properly maintained assets have many advantages associated with them like reduction in cost of maintenance, reduction in cost of outsourcing the assets. This cost reduction may help investing in donations to beneficiaries. 27 (54%) of the respondents agreed strongly to this affirmation. 17 (34%) of the respondents agreed with it and 6(12%) of them were neutral that is neither agree or disagree with it.

**Figure4.1.7: Cost Reduction**

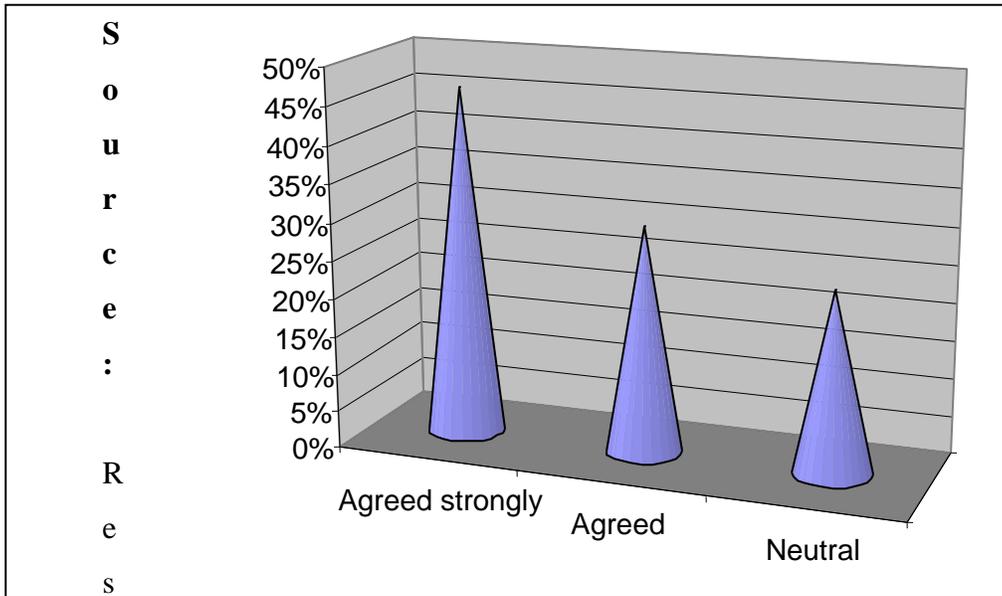


**Source:** Researcher, 2013

#### **4.2.1.4 Enhanced Donor Trust**

Research findings have shown that most donors before granting the donations they assess the position of what assets the NGO has to facilitate its operations in reaching the beneficiaries. As such, well maintained assets gives a good picture to donors that the NGO is reasonably efficient. 23(46%) of the respondents strongly agreed to this affirmation. 15(30%) agreed and 12(24%) were neutral that is they neither agreed nor disagreed.

**Figure 4.1.8: Enhanced Donor Trust**



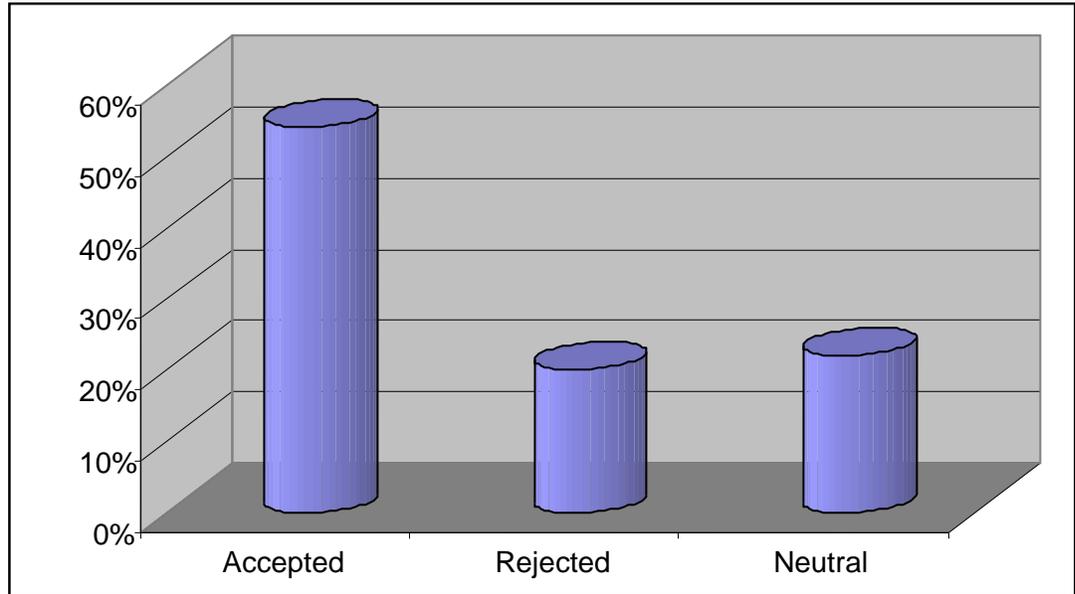
Source: Researcher, 2013

#### **4.2.1.5 Comfortability at the working places to employees**

From the research findings it has been found that in places where the offices have been in very good conditions and are well furnished, employees have been highly motivated to their work. NGOs work with various field offices in order to ease their way to reaching the beneficiaries. When these offices are well maintained and facilitated, the motivation to employees who work there for reaching the beneficiaries becomes high. This motivated morale boosts their way to reaching the beneficiaries.

29(58%) of the respondents accepted this affirmation. 11(22%) were neutral that is neither accepted nor rejected it whereas 10(20%) rejected this affirmation.

**Figure 4.1.9: Comfortability at the working places to employees**

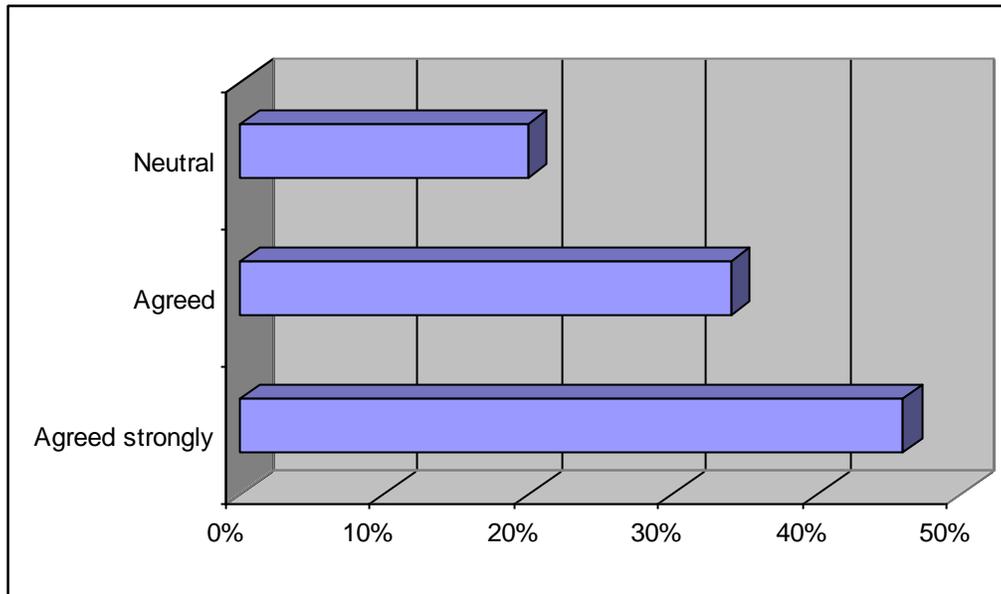


Source: Researcher, 2013

#### **4.2.1.6 Conformity to International reporting requirement eases the supervision of field offices**

From the research findings it has been found that good noncurrent assets management gives emphasis on the use of international financial reporting requirements which helps the NGO to enjoy ease of reporting from its field offices which leads to easy compilation of field reports into the main reports for the donors. In this way it has been proved to be very easy in supervising the field offices and making them very efficient and effective in serving the needy society. Response from the respondents showed 23(46%) agreed strongly with this affirmation.17 (34%) agreed with it and 10(20%) were neutral that is they neither agreed nor disagreed with it.

**Figure: 4.2.0 Conformity to international reporting requirement**

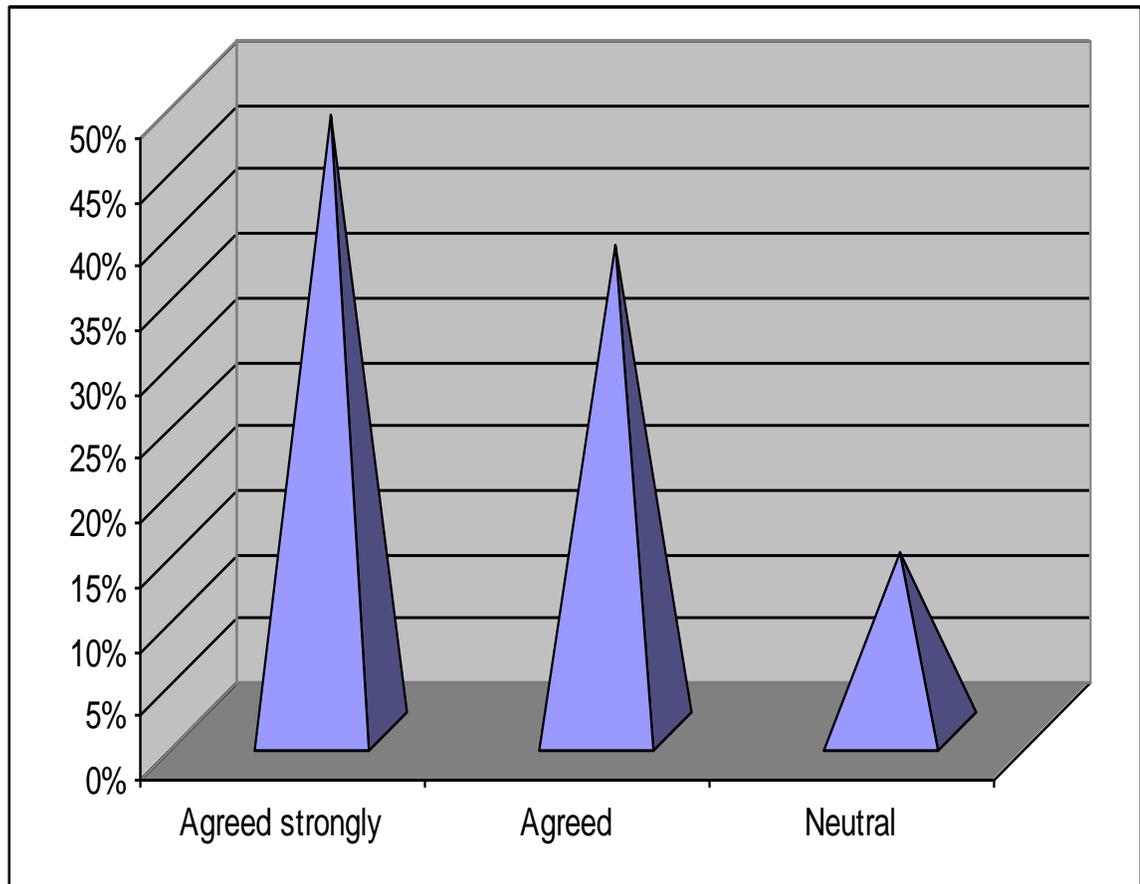


**Source:** Researcher, 2013

#### **4.2.1.7 Proper accountability on assets raises their efficiency on service delivery**

The research findings have come up with the clue that when there's a proper accountability on the use of assets, it increases the efficiency and effectiveness of those assets to deliver. This being the factor, it enhances more efficiency in serving the beneficiaries. The response from the respondents was 24(48%) of the respondents strongly agreed with this affirmation. 19 (38%) of them agreed with it and (14%) were neutral that is neither agreed nor disagreed with.

**Figure 4.2.1 Proper accountability on assets raises their efficiency on service delivery**



**Source:** Researcher, 2013

### **4.3 Assessment of the findings on the strategies used for Noncurrent Assets**

#### **Management**

The research also went further on assessing the strategies used for noncurrent assets management in enhancing the effectiveness of it such that it could help in reaching the objective of broadening the outreach to beneficiaries. The following were the findings from the respondents;

#### **4.3.1 Qualification and Training for Staff responsible for noncurrent assets management in Save the children foundation.**

The research question number four sought to determine the level of knowledge of staff entrusted with the Noncurrent assets management in Save the children foundation to assess the possibility of efficiency from them in undertaking the subject study

effectively and efficiently. The respondents were asked about what qualification and training is needed for the staffs carrying out the Noncurrent assets management. The results from the respondents were as follows;

**Table 4.1.5: Qualification and Training of staffs in Noncurrent Assets Management**

Response	Frequency	Percent
CPA(T)	5	10
University Degree	30	60
Diploma	15	30
Total	50	100

**Source:** Researcher, 2013

From the table above it shows that 10% of the staffs entrusted with Noncurrent Assets Management are Certified Public Accountants (CPA-T), 60% Degree holders and 30% Diploma holders which implies highly qualified staffs being recruited and trained to manage the assets. This shows that Save the children foundation are very keen to managing their noncurrent assets that is the reason they recruit staffs who are well conversant in the accounting for the assets by referring to the provisions of the International Financial Reporting Standards and International Accounting Standards which always form a good basis in better management of the assets which shall then lead to enjoying the better contribution of the assets to the services of the NGO especially in the broadening of its outreach to beneficiary. The good mixture of the highly and moderately qualified staff provides room of learning and growth for the better of the NGO.

#### **4.3.2 Relevant Qualification and best practices in Noncurrent Assets Management**

The research as well assessed the realization of the respondents on the relationship between the qualifications of the staffs for Noncurrent assets management and the efficiency of them in the providing effective Noncurrent assets management. The findings from the respondents were as shown below;

**Table 4.1.6: Relevant Qualification and best practices in Noncurrent Asset Management**

Response	Frequency	Percent
Suitable	45	90
Average	5	10
Not Suitable	0	0
Total	50	100

**Source:** Researcher, 2013

From the table above it can be seen that 90% of the respondents said that professional qualification is a crucial factor in Noncurrent Assets Management in Save the children foundation. On the other hand, 10% of the respondents said relevant qualification might be of big help, however, it needs other factors e.g. honesty of the respective staffs but not only qualification. None of the respondents said it does not help.

Therefore, the researcher provides that 95% of the respondents suggested that professional qualification is a tool for the best practices of Noncurrent assets management in Save the children foundation. 95% is good enough to conclude that investing in recruiting highly qualified staff in managing Noncurrent assets is a crucial tool to enhance efficiency in the particular area of study which shall lead into the assets better support in the services to be provided to the beneficiaries.

#### **4.3.3 Best Managed Assets and their contribution to the outreach to beneficiaries**

The research stressed on the observation and experience of the respondents regarding how the best managed assets contribute to the outreach to beneficiaries. The key issue was to assess if there is any significance of the effective Noncurrent assets management to the outreach to beneficiaries. The responses from the respondents were as shown below;

**Table 4.1.7: Best managed assets and their contribution to the outreach to beneficiaries**

Response	Frequency	Percent
Suitable	48	96
Average	2	4
Not Suitable	0	0
Total	50	100

**Source:** Researcher, 2013

From the table above it can be seen that 96% of the respondents said best managed assets can help in the outreach to beneficiaries. If you have best managed cars, you can broadly reach wider beneficiary base compared to having improperly managed cars. 4% suggested that not on best managed assets but also infrastructure thus said to some extent best managed assets play a good course but can influence of the other factors like infrastructure is also significant. None of the respondents rejected the significance of the noncurrent assets in the outreach to beneficiaries.

Therefore, the researcher provides that 96% of the respondents suggested that best noncurrent assets management should be practiced to acquire the best outreach to beneficiaries by Save the children foundation.

Noncurrent Assets Management is a proactive plan for which the organization wants to optimize its outreach to beneficiaries.

#### **4.3.4 Personal accountabilities for the efficiency of Noncurrent assets management**

The research assessed the importance of personal accountabilities to those staffs entrusted with Noncurrent assets management if makes any good contribution to the performance of the assets that is the efficiency of Noncurrent assets management. The respondent’s views and opinions were as analyzed in the table below;

**Table 4.1.8: Personal accountabilities for the efficiency of Noncurrent asset management**

Response	Frequency	Percent
Suitable	40	80
Average	10	20
Not Suitable	0	0
Total	50	100

**Source:** Researcher, 2013

From the table it can be seen that 80% of the respondents said personal accountabilities on top of professional qualification is a key factor for the efficiency of Noncurrent assets management at the Save the children foundation. On the other hand 20% said accountability helps somehow but professional integrity and qualification are at the front line. You can’t just be accountable as a person until you are well equipped with

professional knowledge. None of the respondents rejected that personal accountabilities can not help.

Therefore, the researcher suggested that 80% of the respondents suggested that personal accountabilities of the staffs entrusted with the noncurrent management is at the core point for the efficient noncurrent assets management to couple out the professional qualifications of those responsible staffs. Without personal accountability, no professional qualification can work best.

Being personally accountable, provides a good chance of undertaking proactive moves towards achieving high level of efficiency in the assets management in Save the children foundation.

#### **4.4 Assessment of the barriers for effective Noncurrent assets**

The research was extended to assessing the barriers faced in practicing effective Noncurrent assets management in Save the children foundation. Since every system must have its draw backs, the barriers were the very crucial issues to be assessed and the respondents responses and views were as shown below;

##### **4.4.1 Individual barriers that hinder effective Noncurrent Assets Management**

Respondents were asked about the individual barriers for the effective Noncurrent assets management at Save the children foundation. They were asked to rank the barriers from 1 to 4 whereby 1 stands for the highest/first barrier, 2 stands for second, 3 for 3<sup>rd</sup> and 4 for the fourth/last barrier. The results of the respondents were as summarized below;

##### **4.4.1.1 Changing people’s behaviour from the traditional to professional way of Noncurrent assets management**

**Table 4.1.9: Changing people’s behaviour from the traditional to professional way of asset management**

<b>Response</b>	<b>Frequency</b>	<b>Percent</b>
1	35	70
2	10	20
3	5	10
4	0	0
Total	50	100

**Source:** Researcher, 2013

From the table above it can be seen that 70% of the respondents said changing people’s behaviour from the traditional to professional way of assets management is the first/highest individual barrier that hinders effective Noncurrent assets management at Save the children foundation.20% suggested it’s the second position and 10% said it’s the third where none of the respondents suggested changing people’s behaviour in the fourth position.

Since majority of the respondents (70% of the respondents) suggested changing people’s behaviour from the traditional to professional Noncurrent assets management to be the highest individual barrier for Noncurrent assets management, the researcher asserted that it is the first barrier in the rank.

**4.4.1.2 Non Expectation to reciprocal benefit from effective Noncurrent assets management of organizational assets by employees as they feel the assets are for the organization.**

The research stressed the responses from the respondents if they count the benefits derived from the Noncurrent assets management. It assailed further to see the views if the respondents feel the direct benefits of them involved in the effective Noncurrent assets management that is there’s a reciprocal benefit from the effective Noncurrent assets management. The results of the respondents were as shown in the below table;

**Table 4.2.0: Non Expectation to reciprocal benefit from good Noncurrent assets management of organizational assets by employees as they feel the assets are for the organization.**

Rank	Frequency	Percent
1	5	10
2	10	20
3	15	30
4	20	40
Total	50	100

**Source:** Researcher, 2013

From the table above it can be shown 10% of the respondents said “Some employees do not expect reciprocal benefits from professionally and properly handle the Noncurrent assets as they think the assets are for the organization and their only benefits come from

their contractual packages like salaries. 20% suggested it in the second position, 30% in third and 40% suggested it in the fourth position.

Since the majority of the respondents (40%) suggested non expectation of reciprocal benefits from good Noncurrent assets management in the fourth position in the rank of the individual barriers for Noncurrent assets management, the researcher asserted it as the fourth barrier in the rank.

**4.4.1.3: Lack of professional knowledge for all involved people that carry personal knowledge on handling the assets**

The research assessed from the respondents on the professional knowledge of all involved people who handle the assets. Here the research assessed on the professional knowledge of staffs in the accounting and non accounting departments like logistics, procurement and supplies, human resources etc. The responses from the respondents were as shown in the table below;

**Table 4.2.1: Lack of professional knowledge for all involved people that carry personal knowledge on handling the assets**

Rank	Frequency	Percent
1	7	14
2	25	50
3	13	26
4	5	10
Total	50	100

**Source:** Researcher, 2013

From the table above it can be shown that 14% of the respondents said “Lack of professional knowledge for all involved people that carry personal knowledge on handling the assets” is the first/highest individual barrier that hinders good Noncurrent assets management in Save the children foundation. 50% suggested it in the second position, 26% in the third and 10% of the respondents suggested it in the fourth position.

Since majority of the respondents (50% of the respondents) suggested “Lack of professional knowledge for all involved people that carry personal knowledge on handling the assets” to be the second barrier in the rank of the individual barrier for good Noncurrent assets management implementation, the researcher asserted it as the second

barrier in the rank.

#### **4.4.1.4 Non congruence between organizational and personal goals of the individual employees**

The research findings show that there a gap between the organizational and individual goals of the employees thus they are not congruent. This non congruence creates the feeling of irresponsibility to staffs entrusted with the Noncurrent assets management. This problem prevails from the accounting and field staffs. This affirmation can be justified in the table below;

**Table 4.2.2: Non congruence between organizational and personal goals of the individual employees**

<b>Rank</b>	<b>Frequency</b>	<b>Percent</b>
1	5	10
2	2	4
3	33	66
4	10	20
Total	50	100

**Source:** Researcher, 2013

From the table above it can be seen that 10% of the respondents said goal incongruence between organizational and personal goals of the individual employees is the first/highest individual barrier that hinders effective Noncurrent assets management in Save the children foundation. 4% said it's in the second position, 66% suggested it in the third position while 20% said it's in the fourth position.

Since majority of the respondents (66% of the respondents) suggested that goal incongruence between the organizational and personal goals to be in the third position, the researcher asserted it as the third barrier in the rank.

#### **4.4.1.5 Summary of the Individual Barriers**

The tables above it shows that 70% of the respondents suggested that changing people's behaviour from traditional to professional way of Noncurrent assets management is the major individual barrier to Noncurrent assets management.50% suggested that Lack of professional knowledge for all involved people that carry personal knowledge in handling the assets to be the second individual barrier.66% said non congruence between the organizational and personal goals of individual employees is the third major individual barrier while 40% suggested Non Expectation of reciprocal benefit from good

Noncurrent assets management of organizational assets by employees as they feel the assets are for the organization to be the fourth individual barrier for good Noncurrent assets management in Save the children foundation.

For this case the researcher asserted the rank for individual barriers in Noncurrent assets management as follows: The first individual barrier is changing people’s behaviour from traditional to professional way of Noncurrent assets management. The second barrier is lack of professional knowledge for all involved people that carry personal knowledge on handling the Noncurrent assets. Non Congruence between the organizational and personal goals of individual employees as the third barrier and the fourth barrier is Non Expectation of reciprocal benefit from good Noncurrent assets management of organizational assets by employees as they feel the assets are for the organization.

**4.4.2 Organizational barriers that hinder effective Noncurrent assets Management**

The respondents were asked about the organizational barriers for effective Noncurrent Asset Management at the Save the children foundation. They were as well asked to rank the barriers from 1 to 4 whereby 1 stands for the first/highest barrier, 2 stands for the second barrier, 3 stands for the third and 4 for the fourth barrier. The results of the respondents were as follows;

**4.4.2.1 Lack of top management commitment to effective Noncurrent Assets Management**

The research assessed the position of top management commitment in enhancing the effective Noncurrent assets management. Responses from the respondents showed that lack of top management commitment to effective Noncurrent assets is the second highest factor for the ineffective Noncurrent assets management. This affirmation is justified by the table below;

**Table 4.2.3: Lack of top management commitment to effective Noncurrent Assets Management**

Rank	Frequency	Percent
1	11	22
2	24	48
3	8	16
4	7	14
Total	50	100

Source: Researcher, 2013

From the table above it can be shown that 22% of the respondents suggested lack of top management commitment to effective Noncurrent assets management as the first or highest organizational barrier to effective Noncurrent assets management.48% of the respondents said it's in the second position, 16% suggested it in the third and 14% said it's in the fourth position.

Since majority of the respondents (48% of the respondents) suggested it in the second position, the researcher asserted that lack of top management commitment to effective Noncurrent assets management ranks as the second barrier in the organizational barriers to effective Noncurrent assets management.

**4.4.2.2 Overcoming Technological Limitations**

The findings from the research showed that technology is also one of the limitations to effective Noncurrent assets management. Technology like having a similar accounting or operational computer systems from the head office through to its field offices is a very problem. Many of the field offices do operate manual or semi computerized systems of which do not create direct data consistency to head office. This affirmation is justified in the table below;

**Table 4.2.4: Overcoming Technological Limitations**

Rank	Frequency	Percent
1	1	2
2	2	4
3	29	58
4	18	36
Total	50	100

**Source:** Researcher, 2013

From the table above it shows that 2% of the respondents suggested overcoming the technological limitations as the first or highest barrier.4% said it's in the second position.58% suggested it in the third position whereas 36% said it's in the fourth position.

Since majority ( 58% of the respondents) suggested overcoming technological limitations in the third position, the researcher asserted that it ranks third among the organizational barriers to effective Noncurrent assets management at the Save the children foundation.

#### **4.4.2.3 Lack of Strong Organizational Culture toward effective Noncurrent Assets Management**

The research findings depicted that an organizational culture is the highest barrier towards the effective Noncurrent assets management. Since the organizational culture is the one that shapes the organizational behaviour, the stronger the organizational culture towards effective Noncurrent assets management, the stronger and effective the Noncurrent assets management and vice versa. The views from the respondents ranked it as the first or highest barrier against the effective Noncurrent assets management. This fact is affirmed in the table below;

**Table 4.2.5: Lack of Strong Organizational Culture toward effective Noncurrent Assets Management**

<b>Rank</b>	<b>Frequency</b>	<b>Percent</b>
1	25	50
2	15	30
3	6	12
4	4	8
Total	50	100

**Source:** Researcher, 2013

From the table above it shows 50% of the respondents suggested lack of Strong Organizational Culture towards effective Noncurrent Assets Management is the first/highest organizational barrier to effective noncurrent assets management. 30% said it's in the second position.12% suggested it in the third position and 8% said it's in the fourth position.

Since majority of the respondents (50%) said it's the first organizational barrier, the researcher asserted that in the first rank of the organizational barriers to effective noncurrent assets management.

#### **4.4.2.4 Inability to retain highly qualified and experienced staff**

The responses from the respondents also showed that one of the factors that hinder effective noncurrent assets management is the inability of the organization to retain its

highly qualified and experienced staffs. These staffs who could enrich the organizational knowledge base have been moving out time after time due to good offers they receive from other employers. The respondents ranked it as the fourth organizational barrier against the effective noncurrent assets management. The table below confirms this justification;

**Table 4.2.6: Inability to retain highly qualified and experienced staff**

Rank	Frequency	Percent
1	3	6
2	8	16
3	11	22
4	28	56
Total	50	100

**Source:** Researcher, 2013

From the table above it can be shown that 6% of the respondents said inability to retain highly qualified and experienced staff is the first or highest organizational barrier to effective noncurrent assets management in Save the children foundation. 16% of the respondents suggested it in the second position. 22% said it is in the third position whereas 56% suggested it in the fourth position.

Since majority (56% of the respondents) said it's in the fourth position, the researcher asserted it as ranks fourth in the organizational barriers for effective noncurrent assets management.

#### **4.4.3 Summary of the organizational barriers**

The tables above show that 50% of the respondents suggested that lack of Strong Organizational Culture towards effective noncurrent assets management is the first organizational barrier behind effective noncurrent assets management. 48% suggested that lack of top management commitment is the second organizational barrier to it. 58% said Overcoming technological limitations is the third barrier in the rank and 56% suggested that inability to retain highly qualified and experienced staff is the fourth organizational barrier behind effective noncurrent assets management.

For this case the researcher asserted the organizational barriers to effective noncurrent assets management in Save the children foundation as follows;

The first organizational barrier for effective noncurrent assets management is lack of strong organizational culture towards effective Noncurrent Assets Management. The second barrier is lack of top management commitment to effective noncurrent assets management. Overcoming technological limitations is the third barrier and the fourth organizational barrier is inability to retain the highly qualified and experienced staff.

**4.5 How an Organization can overcome or minimize barriers that hinder effective Noncurrent Assets Management**

The research assessed the ways from which the organization can overcome or minimize these barriers. The respondents were asked about how the organization can overcome/ minimize barriers that hinder effective noncurrent assets management at the Save the children foundation. They were asked to rank their ways to overcome or minimize these barriers from 1 to 4 where 1 stands for first/best way, 2 stands for second way, 3 for third and 4 for the fourth way.

The results of the respondents were as follows;

**4.5.1: Education on the benefit of noncurrent assets management to all users of the noncurrent assets**

The research findings showed that education on the importance of the noncurrent assets to all users of the assets is of high significance in enhancing an effective noncurrent assets management. The respondents ranked it as the second highest factor for the effective noncurrent assets management. The table below shows the responses of the respondents about this;

**Table 4.2.7: Education on the benefit of noncurrent assets to all users of the noncurrent assets**

Rank	Frequency	Percent
1	17	34
2	21	42
3	7	14
4	5	10
Total	50	100

**Source:** Researcher, 2013

From the table above it can be shown that 34% of the respondents suggested education on the benefits of noncurrent assets to all users of noncurrent assets to be the first/best way to overcome/minimize barriers for effective noncurrent assets management. 42%

said it's in the second position.14% suggested it in the third position and 10% of the respondents said it's in the fourth position.

Since majority (42% of the respondents) suggested education to all users of noncurrent assets to be ranked second on how the organization can overcome/minimize barriers to effective noncurrent assets management, for that case the researcher asserted it as the second way to overcome / minimize barriers to noncurrent assets management.

**4.5.2 The organization must have a strong organizational culture to effective noncurrent assets management**

The research findings depicted that respondents pointed out the organizational culture as the first factor towards achieving a strong and effective noncurrent assets management. They said the organization must have a strong organizational culture on effective noncurrent assets management. This affirmation is justified by the table below;

**Table 4.2.8: The organization must have a strong organizational culture to effective noncurrent assets management**

Rank	Frequency	Percent
1	27	54
2	15	30
3	5	10
4	3	6
Total	50	100

**Source:** Researcher, 2013

From the table above it can be shown that 54% of the respondents suggested the organization must have the strong organizational culture to effective noncurrent asset and ranked it as the first way to overcome/minimize barriers to effective noncurrent assets management.30% said it is the second way.10% suggested it to be the third way while 6% said it's the fourth way in overcoming/minimize barriers for noncurrent assets management.

Since majority (54% of the respondents) suggested that it's the best way to overcome barriers in noncurrent assets management, the researcher asserted that the organization must have a strong organizational culture for effective noncurrent assets management and ranks that way as the first/best to overcome barriers behind the noncurrent assets management.

### 4.5.3 Provision of incentives to best performers in Noncurrent Assets Management

The respondents also suggested the organization to provide incentives to best performers in noncurrent assets management. They advised this would motivate them to take more responsibility towards the good of them which would result in the organization achieving its target. They ranked it as the third factor towards achieving an effective noncurrent assets management which would result in broad outreach to beneficiaries. The table below shows the responses from the respondents;

**Table 4.2.9: Provision of incentives to best performers in Noncurrent Assets Management**

Rank	Frequency	Percent
1	3	6
2	1	2
3	32	64
4	14	28
Total	50	100

**Source:** Researcher, 2013

From the table above it shows that 6% of the respondents suggested that giving incentives to best performers in Noncurrent Assets Management is the first way to overcome barriers behind the effective Noncurrent Assets Management. 2% said it's in the second position. 64% suggested it's the third best way and 28% suggested it's the fourth.

Since majority (64% of the respondents) said it's the third best way, the researcher asserts that provision of incentives to best performers in Noncurrent Assets Management is ranked third in the best ways to overcome barriers behind effective noncurrent assets management.

### 4.5.4 Organization must have management's commitment towards effective noncurrent assets management

The research findings also showed that the responses from the respondents suggested the organization must have top management's commitment towards the effective noncurrent assets management. They ranked it as the fourth way to support the achievement of the effective noncurrent assets management. The table below affirms the assertion above;

**Table 4.3.0: Organization must have management’s commitment towards effective noncurrent assets management**

Rank	Frequency	Percent
1	10	20
2	7	14
3	13	26
4	20	40
Total	50	100

**Source:** Researcher, 2013

From the table above it can be shown that 20% of the respondents said that the organization must have managements’ commitment towards effective noncurrent assets management and ranks it as the first way.14% suggested it to be the second.26% said it’s the third and 40% suggested it to be the fourth way.

Since majority (40% of the respondents) suggested that organization must have managements’ commitment towards effective noncurrent assets management as the fourth way, the researcher asserted that it’s ranked fourth.

**4.4.2.5 Summary of the how the organization can overcome or minimize the organizational barriers**

From the tables above 54% of the respondents suggested that organization must have a strong organizational culture to effective noncurrent assets management as the first/best way the organization can use to overcome/minimize barriers to effective noncurrent assets management.42% of the respondents said education on the benefits of noncurrent assets to all users of the noncurrent assets management is the second way to overcome/minimize barriers to effective noncurrent assets management. 64% suggested provision of incentives to best performers in noncurrent assets managements is the third way to overcome the barriers in noncurrent assets management whereas 40% suggested organization must have management’s commitments towards effective noncurrent assets management and ranked it as fourth.

For this case the researcher asserted that the first way the organization to overcome barriers in noncurrent assets management is Organization must have a strong organizational culture to effective noncurrent assets management. The second way is by education on the benefits of noncurrent assets to all users on the noncurrent assets.

Provision of incentives to best performers in noncurrent assets managements is the third way and the fourth way in overcoming the barriers in effective noncurrent assets management is by “Organization must have management commitment towards effective noncurrent assets management.

#### **4.6 Conclusion**

This chapter has given a clear picture on the nature of the respondents who participated in the study. Briefly it has shown the relationship that exists between the research variables. From the explanations and figures in the chapter, it is evident that noncurrent assets management in NGOs has an impact on broadening the outreach to beneficiaries. Although the respondents had demonstrated a diverse standpoint on the subject but, much emphasis has been placed on the positive perception that; Noncurrent Assets Management has a big impact in broadening the outreach to beneficiaries.

The chapter also went further to assessing the strategies used by the organization towards the effective noncurrent assets management but also the barriers against the effective noncurrent assets management and the ways to overcome or eliminate those barriers. Chapter five will give details of this affirmation shown by the respondents above.

## **CHAPTER FIVE**

### **DISCUSSION OF THE RESEARCH FINDINGS**

#### **5.0 Introduction**

This chapter is concerned with the detailed discussion of the research findings. The objective of the research was based on the analysis of the noncurrent assets management in NGOs and its significance in broadening the outreach to beneficiaries. Specifically, it focused on the relationship between noncurrent assets management in NGOs and how this can help to broaden the outreach to beneficiaries. The aim of the research was to analyze, document and present the noncurrent assets management in NGOs. The findings suggested strategies that are being employed to alleviate the problems leading to poor noncurrent assets management in NGOs.

Data presented in this chapter are from the respondents' views, observation and perceptions in relation to the Noncurrent Assets Management in NGOs. The findings are also incorporated with various secondary sources for the aim of attaining objectivity, reliability, validity and significance. Since the affirmation has been laid down, the following discussion presents its justification.

#### **5.1 The Significance of the noncurrent assets management in broadening the outreach to beneficiaries**

The significance of the noncurrent assets in broadening the outreach to beneficiaries in NGOs can be expressed in various ways. The impact of noncurrent assets management in enhancing the outreach to beneficiaries differs depending on the location of the beneficiaries. The beneficiaries located in the interior parts of the country normally need more support from this subject matter in meeting its operational efficiencies across the areas than done by the beneficiaries living in the big cities or town areas or those nearby the areas. Since in the interior parts the need for the means of transport e.g. vehicles being in a very good condition due to poor roads, in town areas or the areas nearby town, there might be needed not as much of the condition of the transport material as that in the interior parts. As such if you could get a chance to interview beneficiaries from the various parts of the country on how they see the importance of these best

managed assets towards serving their needs, the responses would have some differences especially based on the extent to which they would explain the efficiency of the assets needed. However, the main areas which can highly enjoy the significance of the effective noncurrent assets management by broadening the outreach to them are the interior areas. The respondents acknowledged the significance of this assets management in enhancing a broad outreach to them in areas as discussed here under;

#### **5.1.1 Faster reach to field sites**

80% of the respondents acknowledged the efficiency of using well maintained vehicles in faster reach to field sites. They said since most of the field places are located at distant places, you need motor vehicles which are in very good conditions in order to sustain the rough and worse conditions of the roads at the interior areas. Most of the social service problems are found in the very interior parts of our country. In these areas the roads are hardly passable. You need strong four wheel cars e.g. land cruisers to be able to reach them. A good example is for the field offices located in Kilwa, Ruangwa and Lindi rural districts in Lindi region. These places have very rough roads but also located very distant from Dar Es Salaam. Unless you have the very good car, you can spend a number of days on traveling to the places. Apart from having good cars, also if outsourcing for the motor vehicles it would cost big sum of money as most car renters do afraid of the places because of the rough nature of the roads. Here is where the significance of having good noncurrent assets straightly crosses in as it not only helps to provide transport for reaching the places but also it enhances the availability of such transport for the use.

#### **5.1.2 Reliability of the transport**

100% of the respondents agreed on the enhancement of the reliability of the transport by having good noncurrent assets management. This reliable transport is a key to reaching very far areas of the beneficiaries. In Save the children foundation they have the belief that the first transport they trust is the air lines. The second transport is Save the children foundation vehicles. They highly recommend their staff not to use public transport for their official trips. They have different logics behind e.g. the drivers are not reliable despite the fact that even the vehicles themselves are not very well maintained. Drivers are not reliable in many ways like they might drive while drunk, they may drive unnecessarily speedy which endangers their control of the vehicle they drive. Sometime they drive rough unnecessarily which cause or become the cause of many accidents. As

such Save the children foundation believes in their vehicles and the drivers they hire. They believe on the observation of the driving rules by their drivers and the conditions of their cars at every point of time. They understand that they work to Save the problems of Children in various interior parts of the country and the major transport means they have is the fleet of their cars. Thus to them the answer as to how noncurrent assets management enhances the broad outreach to beneficiaries is so easy. They understand the meaning and that's why they act on despite the fact that they face obstacles here and there but that is what happens to any system.

### **5.1.3 Cost Reduction**

In Save the children foundation the question as to where the effective noncurrent assets reduce their cost of operations has a very easy answer. That's why 88% of the respondents agreed that effective noncurrent assets management enhances cost reduction from the NGO. They tell you if we don't have our internal cars, we ought to use air lines at least until the regional towns where the staffs may link to field offices by hiring cabs and taxis. Air lines are very expensive. More over, if you have two staffs going to Lindi field office by air line, you will to buy two tickets for both of them while you could only use a single land cruiser to transport both of them. Their field offices though most of them are located at somehow town places but they serve the societies in far interior places as such without internal own cars you can not reach there or you will have to outsource the transport at the very high costs. Apart from the financial costs, the costs associated with accidents from non Save the children foundation transports driven by unqualified drivers who do not follow driving rules and regulations will highly affect them. Accidents might cause loosing the lives of the experts or leaving them with severe injuries of which the Save the children foundation shall have to help on which apart from missing their expatriate at crucial times, they will also spend a lot of money on their treatments and upkeep. This cost saving enables the NGO to spend the funds in donating to beneficiaries thus as a result of noncurrent assets management the beneficiaries do enjoy the donations.

### **5.1.4 Enhanced donor trust**

76% of the respondents agreed with the affirmation that effective noncurrent assets enhance trust from the donors. The reason behind is many donors do like to assess the

position of the NGO in maintaining its assets before they can accept to fund the projects they have been given proposal for. The position of the NGO assets depicts the capability of the NGO in reaching out the beneficiaries. With that in consideration, the donors can easily accept to fund the projects when impressed by the assets management status of the NGO. This gives a chance for many projects prepared aiming at serving the beneficiaries get a chance of being funded thus the beneficiaries enjoy the donations.

#### **5.1.5 Comfortability at the working places to employees**

58% of the respondents agreed that effective noncurrent assets management may lead to motivating or giving comfort to employees working at the field offices. Since the field offices are located in nearby areas to beneficiaries, if they are well equipped and highly maintained will make the employees working there to enjoy it. Once these employees get the comfort of being in those places, they work in good hearts and best serving the beneficiaries. Had we been talking about the management theories, this would be accounted for as the hygienical factor in enhancing employees' morale to work. This morale not only makes them willing to work in the places but also impresses new employees to accept working there thus making the field offices of as good impression to work at as the head office which is at the core of broadening the outreach to beneficial society.

#### **5.1.6 Conformity to international reporting requirements eases the supervision of the field offices**

80% of the respondents agreed with this assertion. In fact, conformity to international reporting requirements enhances consistency of data. Effective noncurrent assets management makes sure it has the reporting pertain that's of the required standard. These standards are used uniformly across the whole organization including its field offices. Reports produced by the field offices and those produced at the head offices need to look alike. This enables easy compilation of the records at the head office for reporting to the donors. This conformity makes it to supervise the field offices. Easy to analyze field reports and querying if necessary. When it's easy to supervise the field offices, it influences the opening and partnering with many other field offices which broaden the outreach to beneficiaries.

### **5.1.7 Proper accountability on assets raises the efficiency on service delivery**

86% of the respondents agreed that the effective noncurrent assets management normally emphasizes on the accountability on the use of the assets. This accountability allocated to users of assets gives them the task of being keen in the use of them. This results into good keeping of the assets out of which better delivery of services by them. When the assets provides the better services, they give a good chance to the users to meet the beneficiaries when needed and at the right times. As such it affirms that noncurrent assets management has the significance in broaden the outreach to beneficiaries.

### **5.2 Strategies used for noncurrent assets management in Save the children foundation**

The discussion is extended to assessing the strategies used by the NGO for its noncurrent assets management. This is of crucial part since there's no effective noncurrent assets management without the influence of the good strategies behind it. The key issue to note from Save the children foundation regarding this strategic part is its professional staff qualifications. 10% of the finance staffs who are firstly entrusted with the effective noncurrent assets management are Certified Public Accountants CPA (T), 60% are degree holders and 30% are diploma holders. This shows a very good mixture of the very qualified staffs in noncurrent assets management. It depicts the possibility of complying with the international reporting requirements like International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) as well as the International Auditing Standards (IASs).

### **5.3 Barriers against effective noncurrent assets**

The discussion also took a touch at the barriers the organization faces in its efforts to undertake the effective noncurrent assets management. The findings from the responses of the respondents showed that the barriers are of two categories, individual and the organizational barriers.

### **5.3.1 Individual barriers against effective noncurrent assets management**

The research finds depicted the individual barriers by referring to the respondents' views. The respondents ranked the barriers from the first to the fourth barrier as shown below;

#### **5.3.1.1 Changing peoples' behaviour from the traditional to professional way of noncurrent assets management**

The research findings showed that 70% of the respondents ranked changing people's behaviour from the traditional to professional way of noncurrent assets management as the first or highest barrier of the effective noncurrent assets management. People still hold the status quo that is conservative and resistant to change. As usual change management normally goes with challenges. These challenges have been playing some drawbacks against the very achievement of the effective noncurrent assets management.

#### **5.3.1.2 Lack of professional knowledge for all involved people that carry personal knowledge in handling the assets.**

The research findings also shows that there's an asymmetry of the professional knowledge to people who use the assets. While you need the professional knowledge for reporting purpose in the accounting staffs, professional knowledge in the use of assets is crucial and very essential to be trained to all users of the assets. This forms the key part in proper handling of them. Whether mechanical or otherwise, this knowledge is of utmost importance in the proper handling of the noncurrent assets for the better of service delivery to the beneficiaries. The respondents ranked this as this the second barrier against the effective noncurrent assets management.

#### **5.3.1.3 Non Congruence between the organizational and personal goals of the individual employees**

The research findings depicted that there's an issue of goal incongruence between the organizational and personal goals of the individual employees. Some individual stand more for their individual goals. They may find chances to use the organizational assets for their personal benefits e.g. carrying unauthorized passengers, sometime driving very speedy to spare time for their individual uses of the cars e.t.c. These are also the challenges against the effective noncurrent assets management in the organization. Respondents ranked this barrier in the third position. Since the individual goals are

rarely in line with the organizational goals, the organization has to put strong supervision to make sure these things do find a good room of being practice. One of the controls is to have the road patrol vehicles if possible, though this will also add costs of operation.

### **5.3.2 Organizational barriers against the effective noncurrent assets management**

Apart from the individual barriers the research findings also showed the organizational barriers that hinder the effective noncurrent assets management. The impact of these barriers differ and the respondents ranked them according to how they impact the organization with the barrier with the highest impact being ranked at the first or highest position then the rest follows rank-wise. The barriers along with their ranks are as shown below;

#### **5.3.2.1 Lack of strong organizational culture towards the effective noncurrent assets management**

The research findings show that the respondents view organizational culture as the first or highest barrier against the effective noncurrent assets. Organizational culture shapes the organizational behaviour. This culture has to play an important role to induce each and every individual employee the feeling if caring for the organizational assets. An organizational with a strong culture towards the effective noncurrent assets invests heavily towards trainings to enhance awareness to all employee and users of the organizational assets. The respondents addressed that had the organization had the strong culture for the subject study, it could be easy to induce the noncurrent assets management spirit in every mind of the employees. Save the children foundation has been struggling to achieve a very effective noncurrent assets management by having the qualified professionals entrusted with the running of the noncurrent assets management. However, since they are investing in professional approach towards the effective noncurrent assets management, their way could be very easy had they have the strong culture which could implant the behaviour of proper assets handling from the lowest educated staffs of the organization. Organizational culture is of the most sounding importance in success of any move in the organization.

### **5.3.2.2 Lack of top management commitment**

The research findings show that 48% of the respondents suggested that lack of top management commitment is the second barrier that hinder the effective noncurrent assets management. Though there's a strong involvement of departments towards achieving this, top management commitment had not been so satisfactory to speed up the efforts and enhancing highest achievements on it. One of the likely main reasons being for this lack of top management commitment is that they trust their distribution of duties thus believe the heads entrusted with the subject study, would do it effectively.

### **5.3.2.3 Overcoming technological limitations**

From the research it has been found that technology asymmetry is the problem that hinders an effective noncurrent assets management in Save the children foundation. Since there's a very good computerized system at the head office, the field offices do prepare manual records before they can submit to the head office for compilation. This affects the consistency of data between the head office and the field offices. More over, it adds the burden to the head office staffs to enter those records into the main systems for reporting purpose. This makes it a bit hard in supervising the field offices of which poor control in those offices. Control over assets is the key factor for their efficiencies to deliver. With this control been hindered here, it makes the organization tend to have few field offices in order to be able to effectively control them but this reduces the outreach to beneficiaries. Respondents have ranked this barrier at the third position.

### **5.3.2.4 Inability to retain the highly qualified and experienced staffs**

The research findings found that the organization suffers from labour turn over from the highly qualified and experienced staffs. They are normally attracted by good offers from new employers and the organization since it's not a profit oriented firm fails to compete and agree to lose those staffs. Losing these staffs deprive the organization of their rich knowledge. The problem also necessitates the organization incurring much recruitment costs for the replacements. These replacement costs deprive the beneficiaries of their funds. Of course, Save the children foundation are trying to give lucrative packages to its professional and qualified staffs but sometime it happens they are beaten by others who offer bigger than. Trying to overcome or minimize this kind of labour turn over, the organization give other benefits like life insurance, housing, transport e.t.c to such staffs

to enhance the retention of them in the organization.

**CHAPTER SIX**  
**SUMMARY, CONCLUSION AND RECOMMENDATIONS/POLICY**  
**IMPLICATIONS**

**6.0 Introduction**

This last chapter provides details related to the summary and conclusion of the study as well as the recommendations that may be useful to Save the children foundation regarding the noncurrent assets management and its significance in broadening the outreach to beneficiaries. It is concerned with the detailed discussion of the research findings. The objective of the research was based on the analysis of noncurrent assets management in NGOs and its significance in broadening the outreach to beneficiaries. Specifically, it focused on the relationship between noncurrent assets management and the broader coverage of services to beneficiaries. The aim of the research was to analyze, document and present the noncurrent assets management in NGOs and its significance in broadening the outreach to beneficiaries. The findings suggested strategies that are being employed to alleviate the problem of poor noncurrent assets management in the NGOs. Data presented in this chapter are from respondents' views, observations and perceptions in relation to the noncurrent assets management in NGOs. The findings are also incorporated with various secondary sources for the aim of attaining objectivity, reliability, validity and significance. Since the affirmation has been laid down, the following discussion presents its justification

**6.1 Summary of the Study**

In recent years particularly since the late 1980s there has been an increased demand of having non governmental organization to help in solving different issues related to poverty. Local and international non governmental organizations have been either formed or come to operate in the country trying to solve those issues related to poverty. The areas of concentration differed from one NGO to another depending on what the NGO has selected to take its concern. There are NGOs dealing with issues related to clean water, NGOs dealing with environmental pollutions, NGOs dealing with education. Save the children foundation is an NGO dealing with among many issues the conformity to Millenium Development Goal (MDG 4) Reducing Child Mortality and Millenium Development Goal (MDG 5) Improving Maternal Health.

Most of these NGOs activities have been conducted either directly in the rural and interior areas or conducted from the cities and towns like Dar Es Salaam for serving the beneficiaries in those rural and interior areas. Since these NGOs do have offices and operate in busy environment having good frequency to and from the beneficiary sites, the need for the NGOs to maintain a good amount of noncurrent assets arose. Assets like motor vehicles, motorbikes, buildings, furniture and fittings etc. Of course, it's through these assets the NGOs operate to reach their beneficial societies either in the town areas or the interior parts of the country. Taking the consideration that assets undergo wear and tear, breakdowns and other problems which may either make them no longer operational or reduce their efficiencies to operate, the need for proper management on them in order to enhance their durability and efficiency in the delivery of service raised the big concern.

The study found that there's the significant relationship between noncurrent assets management in NGOs and the ability of the NGOs to reach its beneficiaries. This means that those NGOs with effective noncurrent assets management have been in very good shape of their ability to reach their beneficiaries than the ones with poor noncurrent assets management. This can easily be viewed taking examples of international NGOs and the local NGOs whereby most of these international NGOs due to having good financial capacity have been good in maintaining a good amount of assets and that has made them being very efficient in serving the beneficiaries. NGOs need these assets like transport to those beneficiary areas, buildings, furniture and fittings in the field offices so that they can have close access to the beneficiaries. The affectivity and efficiency of the noncurrent assets management impact the outreach to beneficiaries in terms of faster reach to field sites, cost reduction, and enhanced donor trust, comfort ability at the working places to employees, conformity to international reporting requirements and proper accountability on assets. Thus the variable noncurrent assets management is an independent factor and broad outreaches to beneficiaries a dependent factor. A slight change in the noncurrent assets management effectiveness results in the change in the broadening of outreach to beneficiaries.

It has been established that noncurrent assets management has been impacting the outreach to beneficiaries in many ways like having faster reaches to field sites, reliable

transport while traveling to meet the beneficiaries, cost reduction because of in sourced assets, enhanced donor trust that attracts more donor funds for new projects, comfortability at the working places that attracts staffs to work at the field places, conformity to international reporting requirements that eases the supervision of the field offices and proper accountability on assets lead to assets good efficiency in the delivery of services. Organizational policy-makers should ensure that cost-benefit evaluations or other policy evaluation methodologies include an assessment of these impacts as well as take into account the broader considerations on the significance of the management of these assets in their NGOs in the enhancement of their broader outreach to beneficiaries.

## **6.2 Conclusion**

This report has evidently portrayed beyond doubt that noncurrent assets management has the significance in broadening the outreach to beneficiaries. There's a big connection of how the NGOs reach their beneficiaries and the noncurrent assets they have and effectively manage them. Researches show that noncurrent assets management in NGOs has been increasingly improving, more importantly it gets better year by year. Many reasons are behind it but among others is the pressure from the fund donors who need good assessments of the NGOs assets management position before they can accept to fund the projects.

We can not say that after what time noncurrent assets management in NGOs will be the best since NGOs exist to serve certain emerging problems of which once the targeted improvement in solving the particular social problem is achieved they might cease to exist. However, for big NGOs with multiple projects, their existences have good going concerns as such by the realized improvements in noncurrent assets management; by end of this decade we can forecast noncurrent assets management in NGOs shall be as better as the one in the corporate entities.

The contribution of the noncurrent assets management in broadening the outreach to beneficiaries is very significant as such there must be played a major role to ensure this is at the core of the NGOs activities but not taking it as just a support activity with a little emphasis on its efficiency. Poor noncurrent assets management has been impacting the NGOs in high operational costs of outsourcing for the assets out of which they use

the funds that could be donated to the needy society.

Consequently, there is a need for collaboration among the government and the related stakeholders to alleviate the problems affecting the effective noncurrent assets management by making the policies that give emphasis to effective noncurrent assets management as the first key issue to be assessed before registering the NGO.

### **6.3 Recommendations or Policy implication**

In addressing the significance of noncurrent assets management in broadening the outreach to beneficiaries, the respondents and various stakeholders gave a number of suggestions and recommendations to the respective organizations that is NGOs. Below is a long list of those recommendations;

#### **6.3.1 Save the children foundation – Dar Es Salaam**

- i. The organization should strengthen its culture towards effective noncurrent assets management
- ii. There should be a stronger top management commitment towards the effective noncurrent assets management
- iii. Organizational policies should give strong emphasis on the proper management of noncurrent assets
- iv. There should be good investment in technology to eliminate technology asymmetry between the head office and the field offices
- v. Investment in training of all users of assets not only those entrusted with the reporting on the status of them
- vi. Proper motivation by giving incentives to staffs with best performance in noncurrent assets management
- vii. The organization should introduce an automated knowledge base out of which knowledge from all staff and other experts shall be stored for reference even when they are no longer in the organization for learning of the new, young and inexperienced staff.
- viii. The organization should assess and improve the staff welfare to fill the gap that lead to labour turn over from experienced and highly qualified staff.
- ix. The organization should make thorough assessment of assets position to local partners before providing grants to them.

### **6.3.2 Local NGOs**

Since most of these are small and only cover small beneficiary base, the following are of concern to be considered by them;

- i. Hiring of staff with reasonable qualification and good understand of noncurrent assets management
- ii. Taking frequent assessment on the proper use of their assets
- iii. Ensuring proper records are maintained for their noncurrent assets
- iv. Ensuring repair and maintenance records of the assets are well kept.
- v. Tracing the daily uses of the assets
- vi. Training to users of the assets for the proper use of them
- vii. Strong top management commitment to ensure strong administration of the assets

### **6.3.3 Government**

Regarding the government is the regulator of all these NGOs operations and a master policy maker for the existence and recognition of these non governmental organizations in the country, it has many areas to take its part for their improvements. The respondents and various other stake holders have raised their recommendations for the below matters to be considered and worked out by the government;

- i. Making policies that necessitate noncurrent assets management capability as one of the core requirements before registering the NGO.
- ii. Making policies that give emphasis on statutory audits on them and having the audited financial statements readily available for all users with noncurrent assets management inefficiencies one of the qualification factors.
- iii. Should provide experts to train NGOs on effective noncurrent assets management
- iv. Should invest more in building infrastructures for easy accessibility into the interior field sites without the breakdowns of the cars vehicles used
- v. Giving tax exemptions to assets imported for NGOs activities since they are not for profit but serving the needy society.

- vi. Giving tax relief to employees working in NGOs since they are aide workers and this will motivate them and reduce labour turn over of highly qualified and experienced staff from the NGOs.
- vii. Working hand in hand with the NGOs and giving them the necessary support once arises.

#### **6.4 Further areas of Study / Research**

In accordance to the nature of the findings, further research can be carried out on the other sources of finance apart from the donors funds in NGOs and how they contribute to the strength of the NGOs to meet its noncurrent assets acquisitions, the impact of organizational policies follow up, top management commitments and other challenges facing the NGOs in their operations.

## REFERENCES

- ACCA Paper 3.6 INT STUDY Text 2006/2007; “**Advanced Corporate Reporting**”
- Barnes, D (2002); “**Research methods for the empirical investigation process of operations**”  
**Strategy, international journal of operations and production management**”, Vol 21, no 8, pp 1076-95.
- Creswell, W.J (1992). “**Research design, qualitative and quantitative approaches**”, London: Sage publication.
- C. R. Kothari; “**Research Methodology; Methods and Techniques**” (Second Revised Edition)
- Sounders, M. Lewis P and Thoruhill A. (2000).*Research Methods for Business Students*. 2nded. New York: Prentice Hall
- Claire Selltiz and others, “**Research Methods in Social Sciences**”, 1962, p. 50
- Lufumbi, J.M (2009); “**A manual of Business Research Methodology for MBA Student**”
- Agarwala T, (2007). *Strategic Human Resource Management*, New Delhi: Oxford University Press 3<sup>rd</sup> Edition, University of Dar Es Salaam Business School.
- L.V. Redman and A.V.H. Mory;” **The Romance of Research**”, 1923, p.10.
- RICS (2008), “**Local Authority Asset Management Best Practice; Sustainable Communities and Asset Management**”
- Krishnaswami, O.R (2003) *Methodology of Research in Social Sciences*. Delhi; Himalaya Publishing House
- Terry Lewis, 2002; “Management Accounting for Non-Governmental Organizations”
- South African Treasury (2008); “**Local Government Capital Asset Management Guideline. Municipal Management Finance Act**”
- Saunders, et all (2007) “**Research Methods for Students**”, 4th Edition, Prentice
- Shillingi, V (2009); “**Quality Service Delivery in Local Authority**”: A case of Bukoba Municipal Council; Dar Es Salaam; Unpublished Thesis Report.

Adam, J. and Kamuzora, F, (2008) *Research Methods for Business and Social Studies*,  
Mzumbe: Mzumbe Book Project  
The Advanced Learner's Dictionary of Current English; Oxford, 1952, p. 1069.  
The Encyclopaedia of Social Sciences, Vol. IX, MacMillan, 1930.

## APPENDICES

### 6.1 Appendix (i): QUESTIONNAIRE “A”

**(To be filled by senior officials of Save the children foundation – Dar Es Salaam)**

The researcher is conducting a study on “**Noncurrent assets management and its significance in broadening the outreach to beneficiaries**” Using Save the children foundation (Dar Es Salaam) as a case study. This information is for academic purpose only. Therefore, you are kindly requested in this regard to answer the questions below so as to help the researcher to accomplish his academic requirement. The answers will be kept completely confidential.

- i) Fill your job title and duration of stay in Save the children foundation Dar Es Salaam office (Head office)  
.....  
.....
- ii) Does Save the children foundation properly account for Noncurrent assets with relevant technology?  
.....  
.....
- iii) Is Noncurrent assets management integral part of Save the children foundation planning process?  
.....  
.....
- iv) What are the relevant qualifications and training for staffs responsible for asset management?
- v) Why do you think you need an effective noncurrent assets management?
- vi) What are the individual and organizational barriers behind the effective noncurrent assets management? (Rank the barriers from 1 – 4)
- vii) Does Save the children foundation have guidelines and policies governing effective Noncurrent assets management? **YES** or **NO**

If **YES**, can you explain how do they impact Noncurrent assets management performance?

.....  
.....  
.....  
.....

**This marks the end of this questionnaire**  
**Thanking you for your kind co operation**



v) Can you briefly explain how you think effective Noncurrent assets management will help more efficiency and effectiveness of your organization service delivery?

.....  
.....  
.....

vi) If you were a Noncurrent asset manager, what part of asset management would you think need improvement?

.....  
.....  
.....  
.....

---

**This marks end of this Questionnaire**  
**Thanking you for your kind co operation**