

Critical examination of Literature on human resource control systems on Local Government performance of Rubanda District Local Government

Akankwsa Alex¹, Ass. Prof. Agaba Moses², Dr. Byamukama Eliab Mpora³, Dr. Cliff Richard Kikawa⁴

Abstract: The study was conducted on human resource control systems and local government performance of Rubanda District Local Government in Uganda. The study was conducted on the influence of human resource control systems on Local Government Performance in Rubanda District Local Government. Literature was reviewed basing on conceptual, theoretical and empirical review. The study population was 1700 and sample size of 324 respondents. Data was in form of both qualitative and quantitative and collected using a questionnaire and interview guide. The study employed a convergent Parallel mixed method. The analysis was done using Descriptive statistics, regression analysis, correlation analysis Process Macro and Exploratory Factor Analysis for quantitative data while qualitative data was analyzed using Thematic Analysis. The study established that there is a significant positive relationship between internal control systems and performance of Local Governments in Uganda

Key terms, Human resource, Control Systems, Local Government Performance

1.0 Literature Review

Human resource control systems are measures focused on managing policies, processes, employee performance, and behavior (Salman et al., 2020). These controls encompass areas such as legal compliance, labor regulations, employee relations, training and development, recruitment, compensation and benefits, and employee satisfaction (Hachem et al., 2019). Additionally, human resource control systems aim to ensure the safety, well-being, and health of employees. Effective human resource control systems help reduce risks for both the organization and its staff by resolving team conflicts and ensuring adherence to workplace standards, such as safety regulation (Salman et al., 2020)

Staff satisfaction is the state in which employees are happy when their needs and desires are met at work (Salman et al., 2020). Contented employees must fulfill their responsibilities and contribute in ways that the employer requests, which is the most crucial component of employee satisfaction. Employees who are contented and highly satisfied with their jobs are more likely to perform efficiently and stay with a company or organization for an extended period (Powell, 2020). The success rate of productivity outcomes is really 50% higher for business units with employees that score in the top half of the employee engagement scale (Elzine, 2018).

2.1 The effect of Human resource controls systems and Local Government performance

Branka et al., (2025) conducted a study on Human Resource Management in Public Administration: The ongoing tension between reform requirements and resistance to change. The study used a structured literature review approach, a purposive and criterion-based sampling strategy was applied to select relevant studies that address Human Resource Management reforms, institutional challenges, and governance dynamics within the post-socialist context. The study findings indicate that historical legacies, politicization, and institutional resistance remain significant barriers to the successful implementation of Human Resource Management reforms. The current study used questionnaire and interview guide as tools to collect data with the aim of addressing the methodological gap.

Mohammed (2025) carried out a study on the nexus of Human Resource Management, corporate social responsibility and sustainable performance in upscale hotels: a mixed-method study. A mixed method approach was used to collect both qualitative and quantitative data from upscale hotels. The results of study highlight the significant cultural differences in the relationships of Human Resource Management Corporate Social Responsibility performance and the study explained that ethical culture, shared objectives, transparency, training and development, and economic incentives are the factors that push the employees to take part in Corporate Social Responsibility related activities and attaining higher sustainable performance. The previous study was conducted in hotels while the present study was carried out in the Local Government in order to address the Contextual Gap.

Nasser (2024) examined the performance of local government, social capital and participation of villagers in sustainable rural development. The findings of the present survey with descriptive analytical findings based on a questionnaire show that social capital has a positive effect on sustainable rural development that is, increased social capital through the performance of local government increases the mean of the dimensions of sustainable rural development, increased social trust in the execution of social economic plans by local government increases the participation of villagers in the execution of plans, social activities, and economic investment in villages leading to the improvement of the mean of the dimensions of sustainable rural development. The current study considered Human resource control systems on Local Government to address the conceptual gap.

Deepalakshmi et al., (2025) investigated employee engagement and organizational performance: A Human Resource Perspective. The study synthesized the existing literature, through a comprehensive analysis of the mechanisms through which employee engagement impacts various dimensions of organizational effectiveness. This study explored the intricate relationship between employee engagement and organizational performance from a human resource perspective. The study established that there is positive effect of employee engagement on employee productivity, job satisfaction, retention, innovation, customer satisfaction, and financial performance. Additionally, the study explored potential moderating factors, such as industry context and organizational size that may influence the relationship between employee engagement and organizational performance. The current study collected data using both questionnaire and interview guide in order to address the methodological gap.

Rony (2024) carried out a study on analyzing the impact of Human resources competence and work motivation on employee performance: A Statistical Perspective. The research method used in research field using a quantitative approach. Data analysis method used multiple regression model analysis. The results of research on test results partial results obtained by the t-count value for the Human resource competency variable meaning that the variable Human Resource competence has a significant and positive effect on employee performance. It was farther established that performance employees is influenced by Human resource competence and work motivation. The current study also incorporated thematic analysis to analyze qualitative data so as to address the Methodological Gap.

Kutaula et al., (2025) examined Linking Human Resource Management with Sustainability Performance through Sustainability Practices: Unlocking the Black Box. Sustainable human resource management (HRM) has recently gained scholarly prominence, the impact of sustainable Human Resource Management practices on an organization's sustainability performance remains under-explored. Drawing upon survey data collected from 254 employees across Small Medium Enterprises in Vietnam, it was found out that sustainable Human Resource Management practices and managerial competency positively impact sustainability practices, which in turn predict sustainability performance, while sustainability practices mediate these relationships and also employee sustainability participation and long-term orientation strengthen the relationship between sustainability practices and sustainability performance. The previous study was conducted on Human Resource Management with sustainability performance through Sustainability Practices whereas the present study considered Human Resource control systems and staff satisfaction so as to address the Conceptual gap.

Ernest et al., (2025) examined the impact of digital transformation on organisational dynamics, Human Resource practices, and wellbeing in Ghana's healthcare sector: a social exchange perspective. The study investigated the influence of digital transformation on organisational dynamics (organisational commitment, culture, and professional development) and human resource practices (HRP) in the Ghanaian healthcare sector. The study, adopted a quantitative approach, collecting data from 509 healthcare professionals in Ghana through a survey questionnaire, used two analytical methods: partial least squares structural equation modelling (PLS-SEM) and fuzzy-set qualitative comparative analysis (fsQCA) and PLS-SEM tests variable relationships and validates hypotheses. The findings provide valuable insights for healthcare managers and policymakers in developing countries, emphasising the importance of integrating digital transformation strategies to enhance organisational effectiveness and employee wellbeing. The previous study was conducted in Health facilities while the current study took place in local Government in order to address the Contextual gap.

Bhuiyan et al., (2025) examined Employee Organisational Commitment and Corporate Environmental Sustainability Practices: Mediating Role of Organisation Innovation Culture. This study examined the role of employee organisational commitment (EOC) and organisation innovation culture (IC) in promoting Corporate Environmental Sustainability Practices (CESP). This quantitative study collected the required data through a questionnaire survey of senior to mid-level managers of a total of 201 Dhaka Stock Exchange (DSE)-listed and non-listed firms. A two-step structural equation modelling (SEM) technique, employing Smart PLS, was followed to test the study's hypothesised associations. The findings provide evidence of a direct association between employee organisational commitment (EOC) and Corporate Environmental Sustainability Practices (CESP) and an indirect association through Innovation Culture (IC). Our findings are robust as alternative models were developed and tested based on different control and instrumental variables relating to organisational characteristics. The previous study adopted the questionnaire during the process of data collection whereas the present study used a questionnaire and interview guide to collect data so as to be able to address the Methodological gap.

Manijeh et al., (2024) examined Electronic customer relationship management and reputation: drivers of customer satisfaction and loyalty in digital-only banking. The study investigated the influence of electronic customer relationship management (E-CRM) and reputation on customer loyalty, emphasizing the mediating role of customer satisfaction, within Blu bank, an Iranian digital only bank data were collected from Blu bank customers through a questionnaire, garnering a total of 384 responses, which were subsequently utilized for the final analysis. Hypothesis testing was conducted using Smart PLS. The findings of the study indicate that both electronic customer relationship management (E-CRM) and reputation significantly and positively influence customer loyalty. Furthermore, it has been found that customer satisfaction serves as a mediating factor in the relationship between electronic

customer relationship management (E-CRM), reputation, and customer loyalty. The previous study was conducted in the banking sector whereas the present study was carried in Local Government to address the Contextual gap.

Minhaj et al., (2025) examined Performance of online banking and direct effect of service quality on consumer retention and credibility of consumer and mediation effect of consumer satisfaction. The study was an attempt to identify the effect of online banking service quality on consumer retention and the credibility of consumers in India. The data was collected using Google Forms via an online questionnaire with a sample size of 176 respondents. A quota sampling technique was used; structure equation modelling (SEM), convergent and discriminant validity, and model fitness were achieved through Smart PLS 3. The findings reveal that service quality has a significant direct effect on consumer retention, credibility of consumers, and consumer satisfaction, with a significant mediation effect of consumer satisfaction on consumer retention and credibility of consumers. The previous study was conducted in India while the present study took place in Uganda Rubanda District Local Government so to address the Geographical gap.

Gazi et al., (2025) investigated exploring the mediating effect of customer satisfaction on the relationships between service quality, efficiency, and reliability and customer retention, loyalty in E-banking performance in emerging markets. This study aims to explore how customer satisfaction (CS) serves as a mediator in the connections between service quality (SQ), efficiency and reliability (EAR), customer retention (CR) and customer loyalty (CL) within the E-Banking industry in Bangladesh. The empirical experiment employed a survey approach, with 380 participants completing a Google form as the primary data collection method. The data was collected in Bangladesh, a developing country, from 12 January to 5 February 2023. Convenience sampling was employed for data collection, utilizing a questionnaire-based survey. The collected data were analyzed using structural equation modeling. The study identified a positive correlation between service quality (SQ), efficiency and reliability (EAR), customer retention (CR) and customer loyalty (CL), where in customer satisfaction (CS) played a mediating role in this association. The empirical evidence presented in this article contributes to a deeper comprehension of the interrelationships involving Service Quality, reliability, and efficiency, along with Customer Satisfaction, retention and loyalty. The previous study was carried out in Bangladesh whereas the present study was carried out in Uganda Rubanda District Local Government to address the Geographical gap.

Baharun et al., (2025) investigated Quality of Service and Customer Satisfaction from Return on Investment in Pesantren: A BPS-Mediated Study. The study examined the effect of service quality and customer satisfaction on return on investment (ROI) in Pesantren (Islamic Boarding Schools) through the Education Cost of Students (BPS). This study hypothesized that higher service quality and customer satisfaction lead to better Return on Investment in Islamic boarding schools. A quantitative approach was used, using simple and multiple linear regression analysis on data from 260 respondents, with data analyzed using SPSS version 26. The results show that the quality of educational services and customer satisfaction significantly impact Return on Investment. Each variable contributes independently and collectively to improving financial results. The previous study was conducted in Islamic Boarding Schools whereas the present study was carried out in Local government to address the Contextual gap.

References

- Abanis, T., Sunday, A., Burani, A., & Eliabu, B. (2013). Financial Management Practices In Small And Medium Enterprises in Selected Districts In Western Uganda.
- Alfartoosi, A., & Jusoh, M. A. (2021). A Conceptual Model of E-accounting: Mediating effect of Internal Control System on the Relationship Between E-accounting and the Performance in the Small and Medium Enterprises. *International Journal of Economics and Management Systems*, 6(1), 228-252.
- Bett, J. C., & Memba, F. S. (2017). Effects of internal control on the financial performance of processing firms in Kenya: A case of Menengai company. *International Journal of Recent Research in Commerce Economics and Management*, 4(1), 105-115.
- Eton, M., Murezi, C., Mwosi, F., & Ogwel, B. P. (2018). Internal control systems and financial accountability in Uganda: A case of selected districts in western Uganda. *International Journal of Commerce and Management Research*, 4(4), 106-111.
- Mohammed, B. I. (2021). Effect of internal audit on expenditure control in mubi north local government area. *International Journal of Research and Review*, 8(1), 48-58.
- Powell, A. D. (2020). The effect of effective/ineffective internal controls over financial reporting on customer satisfaction.
- Soudani, S. N. (2013). The impact of implementation of e-accounting system on financial performance with effects of internal control systems. *Research Journal of Finance and Accounting*, 4(11), 17-28.
- Usang, O. U. E., & Salim, B. (2018). The relationship between institutional environment, internal audit and performance of local governments in Nigeria. *International Journal of Accounting & Finance (IJAF)*, 7(2)