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An assessment of the challenges per diem allowances pose in the implementation of project activities by International NGOs in Malawi

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ABSTRACT
This study embarked on a comprehensive assessment of the challenges of per diem allowances in the realm of project implementation. It scrupulously examined the intricate role of per diem allowances in the various key facets of the project management landscape. To achieve this, the study thoroughly illuminated the project implementation process with the aim of identifying the wide range of challenges that per diem allowances present. It further, extensively explored how the interplay of financial implications, stakeholder dynamics, and logistical factors affected the overall project trajectory. Ultimately, offering potential solutions and recommendations that aim at contributing towards improved practices and accountability in the management of per diem allowances within the NGO sector in Malawi.

Based on the nature of the phenomenon under study, descriptive and qualitative research paradigms were adopted. The study collected primary data through in-depth interviews with key project stakeholders directly involved in project implementation as well as participant observations during project activities. Secondary data sources included analysing relevant documents and financial records. Participants of the study were purposively drawn from 16 international NGOs operating in varying sectors in the districts located in the central region of Malawi.

The study established that the payment of per diem allowances had implications on finance management, human resources, and project outcomes which in turn impacted on the overall project implementation. In terms of financial implication; unforeseen or unplanned per diem allowances lead to budget overruns, affected the availability of resources for other critical activities, and inflated budgets which affected opportunities for securing resources. In terms of stakeholder dynamics, per diem allowances affected the motivation of project personnel and influenced the prioritization of tasks and decision-making. Over and above that, the allowances also created delays in project implementation, diminished quality of activities, reduced participation, and affected coordination between project team members and stakeholders. In the fullness of time, these affected project timelines, delayed project progress, reduced the availability of resources, and affected the overall realization of project goals.

Following the extensive examination of the challenges of per diem allowances in the light of project management, the study highlighted the need to develop effective guidelines and procedures for the management of allowances and intensify communication with stakeholders so as to mitigate challenges associated with the management of allowances. Added to that, NGOs need to lobby funders for adequate resources so as to ably implement project activities.

KEYWORDS: NGO, Per Diem allowances, Challenges, Stakeholders, Project Activities.

I. INTRODUCTION
Per diem allowances play a crucial role in supporting project implementation activities carried out by international non-governmental organizations (NGOs) in the world. These allowances are vital in covering the daily expenses of staff members, including meals, accommodation, and incidentals, while they are engaged in project-related tasks. However, the provision and management of per diem allowances present several challenges that can hinder the successful execution of projects. This research aims to assess the challenges per diem allowances pose in the implementation of project

activities by international NGOs in Malawi, with a focus on their impact on project outcomes, financial management, and ethical considerations.

Various scholarly sources and reports highlight the importance of per diem allowances in project implementation, emphasizing the need for adequate financial support to sustain the operations of NGOs (Abbasi et al., 2020; Dube & Saka, 2016; Mzumara et al., 2017). These sources acknowledge that per diem allowances provide incentives and motivation for staff members, as well as support their daily needs during project activities. However, while per diem allowances are essential, they can also present challenges that hinder project effectiveness and accountability.

Several studies have identified financial mismanagement as a primary challenge associated with per diem allowances in the context of project implementation (Abbasi et al., 2020; Kweka et al., 2013). This mismanagement can take the form of inadequate controls, improper monitoring, lack of transparency, and diversion of funds allocated for per diems. The mismanagement of per diem allowances not only compromises the integrity and accountability of NGOs but also raises concerns about the efficient use of resources and the ultimate impact of projects.

Furthermore, ethical considerations related to per diem allowances have also gained significant attention in recent years. The misuse and abuse of per diem funds have raised ethical concerns regarding the allocation and utilization of financial resources (Mzumara et al., 2017). Ethical lapses not only erode the public's trust in NGOs but also undermine the intended social impact of projects. Hence, examining the ethical dimensions of per diem allowances in project implementation is crucial for identifying areas that require improvement to ensure responsible and accountable practices within the NGO sector.

Over the years, non-governmental organizations (NGOs) have proven to be unquestionably the third key actors in the development terrain together with public and private players. Through their work, NGOs have complemented government efforts in agriculture, health, water and sanitation, education, and human rights among other sectors. Thus, one cannot talk about development without mentioning NGOs. In order for NGOs to execute their programmes there is need for their staff, government officials, and other key stakeholders to travel since most of the activities are implemented in diverse localities. To support the traveling, various forms of daily subsistence allowances are paid to staff and other stakeholders involved to compensate them for the expenses incurred on their work-related assignments outside their work base.

While these allowances are meant to meet the anticipated costs of traveling, they have rather assumed the role of top up income. The urge to get more allowances to supplement cashflow of individuals has over time bred counterproductive activities and lousy behaviours which in the end have created opportunities for fraud and abuse, affected motivation of human resources and distorted programme outcomes. Although the challenges associated with per diem allowances seems to be common in most developing countries, this remains one of the topics which remains unexplored. This study therefore, seeks to identify the challenges of per diem allowances from the context of Malawi.

Additionally, in light of these challenges and their impact, it is essential to assess the challenges per diem allowances pose in the implementation of project activities by international NGOs in Malawi. This research will delve into the dimensions of project outcomes, financial management, and ethical considerations to gain a comprehensive understanding of the issue. By exploring potential solutions and recommendations, this study aims to contribute to improved practices and accountability in the management of per diem allowances within the NGO sector in Malawi.

II. METHODOLOGY

The study adopted a descriptive research design based on the nature of the phenomenon under study. The research topic was complex, subjective, and could not be easily measured numerically as such, the descriptive research design was well suited to study it. The topic was best described in the form of words that captured rich and nuanced data, including personal experiences, opinions, perceptions, and contextual details (Denzin and Lincoln, 2005). This illustrative language helped to convey the spirit of the topic, portrayed a punctilious picture of the subject matter, and provided depth and accuracy in the explanation of the topic.

Considering the nature of the topic, the research paradigm best suited was qualitative. The qualitative research methodology allowed the researcher to get an in-depth understanding of the topic. It offered a well-matched framework to dredge deep into the intricacies of the research topic by concentrating on understanding the meanings, experiences perceptions, and contextual details individuals ascribed to the topic (Denzin and Lincoln, 2005). This type of research methodology also enabled the researcher to generate rich and detailed data which provided valuable insights into respondents' subjective experiences and perspectives.

The study population for this research encompassed a distinct range of stakeholders who are extensively involved in various aspects of project implementation across the various developmental, social, and humanitarian sectors in which international NGOs operate. With the objective of comprehensively exploring the challenges per diem allowances pose on project execution, this study engaged individuals representing different roles within the project ecological community. The personnel included project managers, team members, finance officers, government officials, and other relevant personnel who are key in the direct implementation or provision of project oversight.

Altogether, the study purposively drew a sample of 16 project team members who were comprehensively involved in the implementation of various projects in a variety of development domains in either of the nine (9) districts located in the central region of Malawi. The aim was to gather a diversified cluster of perspectives from different project spheres, and community dynamics within the region so as to exhibit the multifaceted nature of the challenges of per diem allowances in relation to project implementation.

The study collected data from a combination of primary and secondary sources. Primary data was collected through in-depth interviews with key project stakeholders directly involved in project implementation and participant observations during project activities. Secondary data sources included analysing relevant documents and financial records such as NGO policies, financial reports, and project documents to understand the existing per diem practices, guidelines, and any formal frameworks in place.

III. RESULTS

The study revealed a range of obstacles that per diem allowances present. It drew attention to the costs associated with these allowances by highlighting potential pressure on financial resources. The review also clarified the psychological influence of challenges associated with per diems on project stakeholders by underlining the risk of demotivation, severed collaboration ties, and reduced participation. It also weighed in the effects of per diems on project outcomes including diminishing quality of project outputs, creation of delays and bottlenecks, and deterred prioritization of tasks and decision-making. Thus, the findings underscored the complex relationship between per diem allowances and project success.

In terms of the effects of per diem allowances on financial resources, the study established that unanticipated costs in the form of claims for allowances that crept in during the implementation period interrupted the budget, making the forecast and the actual expenditure not to correspond. Inauspiciously, such demands came from external stakeholders who were central in the implementation of projects such as departmental heads and extension officers from government sectors relevant to various project domains. When such claims were handled with kid gloves, they soured the coordination ties between the implementing NGOs and these key stakeholders, disrupted the implementation of activities in question as participation went down, and at worst led to the withdrawal of support from district authorities. To avoid negatively affecting project outcomes, implementers had no choice but to honour the claims to get work done. Project managers relocated funds from other activity's budget lines to cover for these unforeseen expenses. These strained the project budget, led to budget overruns, affected the availability of resources for other critical activities, and jeopardized the quality and completion of other project activities.

Not only did per diems disrupted financial forecasting vis-à-vis actual expenditure, but these allowances also had effects on financial resource allocation during the project planning phase. For most projects, per diems inflated the total project budget cost. The allowances took a lion's share for most of the activities in the budget. A bigger part of the resources went towards payment of allowances, unlike other budget items that significantly supported the attainment of project goals. This made it hard for project implementers to convince funders to provide financial support for projects of that nature.

Most funders questioned the long-term sustainability of such projects as they wanted to see that projects would continue even after the funding period and that project resources were allocated efficiently and effectively to achieve desired results. More so, considering the social and economic context of Malawi as a country, most donors preferred projects that allocated a reasonable percentage of the budget to programmatic activities rather than excessive administrative overheads or allowances that seemed disproportionate to a projects' scale.

Thus, it was an uphill climb to get a nod from donors for projects that had a hefty cost for allowances as they were perceived as unsustainable and that they fostered dependence on foreign support. In the worst circumstances, organizations lost prospective funding opportunities due to the inclusion of huge sums of money to carter for allowances. In some cases, this dented the organisations' reputation and lessened future funding opportunities.

This corresponded with the findings of the study funded by the Department for International Development (DFID) on public expenditure review of travel (Mangani & Peprah, 2010) as cited by Søreide (2012). DFID is one of the development partners that provides hefty financial support towards the government budget. The review revealed that travel-related allowances constituted the bulk of allowances, accounting for 76 percent of all payable allowances in 2010. Travel-related allowances alone accounted for 21.9 percent of salaries. Excessive amounts were being spent on travel-related allowances. Over the period 2006/2007–2010/2011, the total travel budget (the sum of domestic and foreign travel) was on average 9.2 percent of the total national budget. This high travel expenditure aggravated the country's budget deficit problem hence it was deemed unsustainable and in dire need of trimming. The review considered this as untenable by the government and caused a revision of the 2006 travel policy.

The study further gathered that the allocation of per diem allowances was associated with the emergence of delays and bottlenecks which hindered the efficient execution of project tasks. Although the payment of per diem allowances was well-intentioned, it ended up inadvertently introducing complexities within the project management landscape which disrupted timelines, hindered the efficient progression of project tasks, and created obstacles in the path of effective project implementation. However, it was mostly external project stakeholders whose actions greatly contributed to these delays and bottlenecks. Stakeholders particularly government officials deserted activities that had no allowances tagged to them. In other circumstances, they delegated the tasks to junior officers who could not fully support an activity due to lack of expertise in the specific area.

These created significant delays and gaps in the implementation process as stakeholder engagement and participation are essential for the success of development projects. Stakeholders provide valuable input, expertise, and insights and also play a role in the direct implementation of project activities at the community level, serve as advocates for projects within their communities or sectors, and offer continuous feedback and learning.

Further, the need to claim more allowances led to a monopoly in participation. Stakeholders who were primarily motivated by the financial incentives of receiving allowances yearned to take part in each and every activity where these allowances were to be paid. They made sure that they availed themselves during those activities to accumulate more financial outlays. For this to happen, stakeholders ensured that activities were organized based on their schedules. At times, they influenced the implementing organizations' work plans so that they were aligned with their diaries and accommodated their availability. This monopolization delayed the implementation of project activities and also caused the execution of other equally important activities to stall.

Consequentially, this led to dependence as project activities became fixated on the availability of the monopolizing stakeholders, causing delays if they were unable to participate due to conflicting priorities or other reasons. Monopolization also led to the exclusion of other key stakeholders with specific expertise or skills, resulting in incomplete project plans and activities that had to be revised later.

Activity progression was further affected when stakeholders deliberately prolonged the duration of activities, introduced new requirements, changed the scope of activities, or presented additional expectations while activities were underway. Stakeholders also adhered to cumbersome bureaucratic processes, requested extensive documentation for approvals, or stressed the need to uphold the prescriptions of particular policies, guidelines, or conventions resulting in delays. Others failed to adequately prepare for meetings or discussions, which resulted in unproductive deliberations and the need for follow-up sessions.

Unfortunately, these delays not only affected the timeline of activities or stalled the implementation of other activities, but they also had implications on project budgets. Organizations still paid for costs towards activities that were unproductive or cancelled because participants declined to take part or did not show up.

The study also established that the payment of per diem allowances introduced a range of negative effects that distorted the quality of project activities. The persistent need for allowances among project stakeholders led project implementers to compromise on quality as well as forego set standards for other activities. The duration of certain activities was condensed, activity venues swapped, the number of target beneficiaries reduced, facilitation approaches amended, and total direct budgetary support to activities lessened all in the name of accommodating the allowance demands of stakeholders or as a way of evading the payment of the same.

Most of the respondents of the study agreed that one activity whose standards were mostly violated was training. The claims for allowances compelled project implementers to condense the number of days for training or reduce the number of participants so as to contain the demands of training facilitators. In other instances, training, as well as other activities, were completely cancelled as stakeholders turned down invitations or declined to have the activities continue since there were no allowances tagged to the activity.

Where stakeholders attended activities primarily for the sake of the allowances rather than supporting the attainment of the project's goals, their level of innate interest and commitment to the project's objectives declined as they had distorted motivation. Ultimately, such stakeholders lacked the enthusiasm and passion to significantly contribute towards the achievement of project outcomes or undertake tasks related to the project. Additionally, these stakeholders simply focused on fulfilling what the project expected of them; be it participation in activities or the provision of skills, inputs, and expertise to facilitate the implementation of activities. They lacked the enthusiasm to explore new ideas, and creatively come up with concepts and viewpoints which could facilitate the quality of project activities. Their input lacked relevance or depth. This lack of genuine interest and commitment also led to lower-quality outputs, including below-par deliverables, discussions, and recommendations.

With no allowances paid to project stakeholders, ownership of project initiatives diminished. Stakeholders could not fully invest themselves in the project activities and other processes. This further resulted in the devotion of minimal effort into their responsibilities, apathy or indifference toward project timelines which resulted in delays in completing tasks and milestones, lack of initiative to proactively take necessary actions, resistance to changes or adjustments, and worse still withdrawal of support or participation altogether. In the fullness of time, these translated into taking of shortcuts, lacking attention to detail, and lower standards of work which ultimately affected the overall quality of project deliverables leading to lower-quality work and outputs.

Quality of work also diminished where stakeholders’ need to acquire more financial outlays preceded the achievement of development goals thereby creating a negative atmosphere for implementing activities. This decreased enthusiasm and interest among participants, lowered levels of engagement in project activities, and demotivated participants. Similarly, collaboration heavily suffered and effective teamwork was hindered.

In the long run, creativity was inhibited as participants and stakeholders could not employ innovative and creative ways as they fulfilled their roles and responsibilities. Not only was creativity affected, but decision-making was also clouded by biases and personal conflicts. With all this commotion, tensions and disagreements heightened, diverting energy and attention away from projects' productive activities. These led to choices that were not in the best interest of the project hence they impacted group dynamics, and reduced the overall quality of activities implemented.

Nonetheless, a few respondents explained that not all stakeholders allowed the hunt for allowances to dilute the quality of work outputs. Other stakeholders chose to forego allowances in order to prioritize and implement quality project activities. This only happened when stakeholders understood the value and long-term bearing of a project's objectives, the impact of quality activities, and potential benefits that stakeholders could derive beyond financial returns. With this understanding, stakeholders affiliated with the project's values and objectives and developed a sense of ownership and responsibility for the project's success.

Ultimately, they invested their time and effort into quality project activities with the desire to make a positive impact in their community, benefit from the opportunity for personal and specialized advancement, enhance their status and recognition within the community, and also achieve satisfaction for contributing to a successful project. This encouraged stakeholders to prioritize the greater good over individual financial incentives.

Added to that, when project team members made deliberate efforts to nurture a culture of commitment, collective purpose, and meaningful engagement, stakeholders were motivated and they actively contributed to high-quality project activities which enhanced the overall success and impact of the project. However, it was mostly community representatives who easily understood this concept. It was daunting to nurture other stakeholders such as government officials or other NGO partners to perceive community development through these lenses.

Another theme that emerged from the findings of the study was a growing concern that per diem allowances actually had a counterproductive effect on the engagement of stakeholders in project activities. The prospect of receiving daily allowances attracted participants who were otherwise hesitant to commit their time and effort to project activities. However, where allowances were not paid, the participation of stakeholders in project activities was negatively affected. With no payment of allowances most stakeholders were not willing to participate, support the direct implementation of project activities, or offer any technical expertise which was expected of them. In other instances, stakeholders failed to invite the needed participants for activities or ended up sending junior staff, personnel on internship, or other officers whose roles were not linked to the subject matter of the activity.

Conversely, payment of per diem allowances led to high attendance rates, as participants prioritized project activities where they knew they would receive compensation. Many stakeholders attended such events without fail and organisations were assured of higher attendance rates. However, although the organizations had the numbers during the activities, participants' involvement was superficial. Most of the participants attended the activities solely to fulfill the requirement of receiving allowances, rather than actively engage in meaningful contributions towards achieving the project's goals and objectives. They lacked genuine enthusiasm and commitment to the project's mission. This converted into artificial involvement and perfunctory participation which added no value to the project.

Additionally, having allowances attached to certain activities also attracted too many participants including others whose roles or sectors of work were not related to the subject matter. These per diem hunters distorted the representation of genuine participants. Activities appeared to be patronized by more stakeholders while in actual fact it was not the case. This created a misleading picture for project implementers on the commitment of stakeholders towards the project's undertakings.

The study also gathered that per diem allowances exerted a piquant influence on how individuals prioritized tasks and made decisions within the project framework. The coming in of financial incentives within the project landscape introduced a new layer of considerations that participants had to traverse alongside the project's core fundamental elements. Tasks that offered higher allowances were prioritized over those with lower compensation. The lure of maximizing financial gains in order to supplement income greatly determined which activities the project team members executed. This skewed focus on tasks had multiple effects on the implementation of project activities and the project in its totality.

The charm of getting top-up income compelled project team members to rush through the

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tasks with no allowances attached in order to concentrate on those that would allow them to benefit financially. This affected the quality of work outputs, overall project timelines, progress, and outcomes. Even more, prioritizing high-per diem tasks at the expense of others, created a risk of leaving other critical tasks unfinished. This incompleteness undermined the project's ability to achieve its goals.

Where allowances became the principal driver of prioritizing tasks, project implementing staff risked neglecting the core objectives of the project. In the chase for allowances project team members ended up shifting focus away from the core objectives as they dwelled on tasks or activities which had financial incentives even though they were not fundamentally allied to the project goals and outcomes. Through this, projects ended up losing direction or failed to achieve their intended impact.

Although the majority of the respondents agreed that financial incentives influenced the prioritization of tasks, others held the view that the implementation of activities was driven by factors other than allowances alone. Skills, expertise, task interdependence, and resource allocation were some of the determinants of how activities were scheduled and implemented. Certain activities were given precedence to take advantage of specialized skills which were required for their executions. Ultimately, these activities were planned to accommodate the availability of stakeholders who had the expertise and understanding of the activity's minutiae domain.

For example, an activity that required the engagement of health surveillance assistants (HSA) could not be scheduled at a time when the Ministry of Health was rolling out an immunization campaign. If the activities were planned concurrently, the personnel whose skills and expertise were required would not turn up as they were equally engaged in other activities. As such, project implementers always took heed of such prospects.

Besides scheduling activities to benefit from the expertise of key stakeholders, prioritization of tasks or activities was also done to maximize the engagement of stakeholders, build relationships between implementing organizations and their stakeholders, strengthen collaboration, increase the willingness of stakeholders to support a particular projects' cause, advance a sense of ownership and build stakeholders confidence in the project implementing organization.

More so, the planning of activities was also dependent on the relationship and interdependencies between activities within the project and also the relationship between activities and a project's strategic goals. Other activities were also prioritized to optimize spending, demonstrate the financial efficiency of the implementing organization, and reach thresholds set by project funders and sponsors for specific milestones.

Save from influencing the prioritization of tasks, payment of per diem allowances also influenced decision-making related to project implementation. Staffing decisions were in some way influenced by issues of allowances. The number of staff assigned to a project was determined by among other factors daily subsistence allowances. Project managers decided to allocate a smaller team to projects that required a lot of traveling so that they reduce travel-related costs but also reduce the overall resources allocated for allowances. Decisions related to project traveling were also influenced by the payment of allowances. Project management teams had to critically scrutinize who should be involved in an activity, where the activity should be conducted, and the duration of the same among other issues.

Lastly, the hunt for per diems at times was detrimental and ended up affecting coordination and collaboration between project implementing teams and external stakeholders. This happened where the interest of stakeholders was on monetary returns and not activities. With this, the involvement of stakeholders became minimal as project team members opted to work directly with the project beneficiaries with less engagement of stakeholders, particularly government officials. Different rates of per diem allowances also contributed to strained collaboration between project implementers and external stakeholders. Discrepancies in allowance rates created a perception of inequality which affected participation and also negatively impacted coordination between the two actors.

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IV. DISCUSSION

Earlier studies established that the payment of per diem allowances created pressure and opportunities for fraud and abuse of project resources. This took different forms including falsification of records in order to obtain payment of more per diems, colluding with service providers to report higher prices and share the surplus, diverting funds for project activities to other activities, delaying duties to clock overtime, collecting multiple allowances in a single day from different events, exaggerating number of days to claim more days of travel than they actually incurred and skimming days (Erasmus et al., 2018).

However, this study contrasted these earlier findings as no organization linked the payment of per diem allowances to fraudulent activities and financial mismanagement. The study established that within international NGOs, per diem allowances had financial implications on budget forecasts and the availability of resources for other critical project activities. In the course of implementing project activities, project implementers incurred unplanned claims for allowances from project stakeholders. These unplanned demands came from stakeholders who were central to the implementation of projects. When these claims were not addressed, they soured the coordination ties between the implementing NGOs and the key stakeholders, disrupted the implementation of the activities in question, and at worst led to the withdrawal of support from other external authorities. To evade such adverse effects on the projects, such claims were honoured. This strained the activity budgets and even affected the availability of resources for other critical activities.

However, the study consented to the findings of earlier scholarly work that per diems inflated project budgets as they constituted the bulk of the budget. A study funded by the Department for International Development (DFID) on public expenditure review of travel in Malawi (Mangani & Peprah, 2010) revealed that travel-related allowances constituted the bulk of allowances, accounting for 76 percent of all payable allowances in 2010. Over the period 2006/2007–2010/2011, the total travel budget (the sum of domestic and foreign travel) was on average 9.2 percent of the total national budget. These high travel expenditures aggravated the country’s budget deficit problem which resulted in a revision of the 2006 travel policy.

As highlighted in the earlier study cited, most funders questioned the long-term sustainability of such projects as they longed to see that project activities would continue even after the funding period and that project resources were allocated efficiently and effectively to achieve desired results. Bearing in mind the social and economic context of Malawi as a country, most donors preferred projects that allocated a reasonable percentage of the budget to programmatic activities rather than excessive administrative expenses or allowances that seemed disproportionate to a project’s scale. This affected the resource allocation towards project activities by funders or necessitated reconsiderations of the projects in question.

Like earlier scholarly work, this study also established that the race for per diem allowances had effects on human resources. The payment of per diems affects people’s norms and intrinsic motivation for performing certain tasks. Intrinsic motivation falls as people are increasingly motivated financially (Erasmus et al., 2018; U4Brief, 2009). Motivation driven by financial benefits influenced the prioritization of tasks. The coming in of financial incentives within the project landscape introduced a new layer of considerations that participants had to steer alongside the project's core primary elements. As per diem recipients weigh the value of their time against potential earnings, their decision-making processes were subtly recapitulated, potentially leading to altered task prioritization, modified levels of engagement, and strategic choices which balanced immediate financial gain with the achievement of project results.

Additionally, the study unveiled that much as the lure of allowances influenced the prioritization of tasks, activity timelines, and schedules were driven by other factors other than allowances alone. Skills, expertise, interdependence, and resource allocation were some of the determinants of how activities were scheduled and implemented. Certain activities were given precedence to take advantage of specialized skills which were required for their executions. Ultimately, these activities were planned to accommodate the availability of stakeholders who had the expertise and understanding of the activity’s minutiae domain.

Besides scheduling activities to benefit from the expertise of crucial stakeholders,

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prioritization of tasks or activities was also done to maximize the engagement of stakeholders and also depending on the relationship and interdependencies between activities within the project. Financial resources also swayed the alignment of activities as other activities were prioritized to optimize spending, demonstrate the financial efficiency of the implementing organization, and reach thresholds set by project funders and sponsors for specific periods.

The study also found that these daily subsistence allowances had multifaceted challenges that implicated the effective attainment of project outcomes as they were associated with the emergence of delays and bottlenecks which hindered the efficient execution of project tasks. The delays came about as project stakeholders usually deserted activities that had no per diems attached to them. In other circumstances, the responsible officers delegated tasks to junior officers who could not fully support the activity due to lack of expertise in a specific sector. This created significant delays in the implementation of project activities as stakeholder engagement and participation are essential for the success of development projects. This echoed the finding of Jack 2009 (as cited in U4Brief, 2009) who found that beneficiaries demand to be paid for any type of training or meetings, regardless of whether the employee incurred expenses or not.

The delays were further accelerated by the monopolization of participation by stakeholders. This made project activities become dependent on the availability of the monopolizing stakeholders slowing down progress even further. In their quest to monopolize all activities with allowances tagged to them, stakeholders deliberately prolonged the duration of activities, introduced new requirements, changed the scope of activities, or presented additional expectations while activities were in progress. Stakeholders also adhered to cumbersome bureaucratic processes, requested extensive documentation for approvals, or stressed the need to maintain the prescriptions of particular policies, guidelines, or conventions resulting in more delays.

Others failed to adequately prepare for meetings or discussions, which resulted in unproductive deliberations and the need for follow-up sessions. Unfortunately, these delays did not only affect the timeline of activities or stall the implementation of other activities, but they also had implications on project budgets as organizations still paid for costs towards activities that were unproductive or cancelled because participants did not show up.

When the financial incentives took precedence over genuine participation, engagement, and support for project implementation, potential challenges arose that affected the quality and standards of project activities. The duration of certain activities was condensed, activity venues swapped, the number of target beneficiaries reduced, facilitation approaches amended and total direct budgetary support to programmatic activities lessened all in the name of accommodating the allowance demands of stakeholders or as a way of evading the payment of the same.

In other instances, activities were completely cancelled as stakeholders turned down invitations or declined to have the activities continued since there were no allowances tagged. By foregoing capacity building, the stakeholders missed out on opportunities for skill development and learning which affected their meaningful contribution towards the attainment of the project goals.

With no allowances paid to project stakeholders, ownership of project initiatives diminished, there was creation of a negative atmosphere, creativity was inhibited and decision-making was clouded by biases. These led to choices that were not in the best interest of the project as such they impacted group dynamics and reduced the overall quality of activities implemented.

Nonetheless, the study also unveiled that not all stakeholders allowed the hunt for allowances to water down the quality of work outputs. Other stakeholders chose to forego allowances in order to prioritize and implement quality project activities. This only happened when stakeholders understood the value and long-term bearing of a project's objectives, the impact of quality activities, and the potential benefits that they could derive beyond financial incentives. Added to that, when project team members made deliberate efforts to foster a culture of commitment, shared purpose, and meaningful engagement, stakeholders were motivated and they actively contributed to high-quality project activities which enhanced the overall success and impact of the project.

Another theme that emerged from the findings of the study was a growing concern that per diem allowances actually had a counterproductive effect on the engagement of stakeholders in project activities. Conversely, paying per diem allowances led to higher attendance rates, as participants were more likely to prioritize such project activities where they knew they were likely to receive compensation. However, although the organisations had the numbers during the activities, the participants' involvement was superficial. They lacked genuine enthusiasm and commitment to the project's mission. This converted into superficial involvement and surface-level participation which did not add value to the project.

V. CONCLUSION

Following the thorough investigation of the challenges posed by per diem allowances in project management, it is evident that difficulties are not invincible. A series of actionable points can be enacted to mitigate against the challenges. Firstly, there is a need to develop clear, comprehensive, and harmonized guidelines and policies for the disbursement of allowances. These guidelines should clearly define the purpose, eligibility criteria, rates, and procedures related to the disbursement of the allowances among other important factors. However, having the guidelines alone will not be sufficient. Organizations will need to communicate the same to all project stakeholders.

More so, organizations need to promote transparency in the allocation and utilization of allowances to deal with misunderstandings but also to reduce unnecessary expectations from stakeholders. NGOs should also advocate for increased salaries for public officers since the low wages exacerbate the hunt for additional income. Lastly, organizations need to lobby for adequate resources from funding partners in order to support the successful implementation of project activities.

As we draw to a close, it is clear that the challenges posed by per diem allowances are not resolute barriers but rather prospects for improvement and progression. The information gathered from this study can be used as a basis for heightening project management practices to more adeptly negotiate the challenges of per diem allowances and their multifaceted subtleties. Organizations can improve the accuracy of their budget projections, increase transparency, and ultimately promote more effective project implementations in spite of per diem-related intricacies by embracing the recommended changes. This can guarantee that per diem allowances become an impetus for project operational success rather than an obstacle.

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