

**EVALUATING THE LEVEL OF JOB SATISFACTION OF FINANCIAL
INSPECTORS IN THE LIMPOPO INSPECTORATE DIVISION**

BY

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DEDICATION

This study is dedicated to my wife, Nkhensani, for her support and encouragement during the period of this research and to my children: Ntsako, Mikateko, Tintswalo, Makungu and Nyiko, who continually relieved me of all stress by staying and jogging with me during the period of my studies.

DECLARATION

I declare that EVALUATING THE LEVEL OF JOB SATISFACTION OF FINANCIAL INSPECTORS IN THE LIMPOPO INSPECTORATE DIVISION is submitted for degree purposes at UNISA and has not previously been submitted for degree purposes to any institution of higher learning except for sources acknowledged and this is my own work. I further declare that my work had been language edited by DR LARAINÉ C O`CONNELL from Tzaneen in Limpopo Province (Annexure marked F bears reference).

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13 APRIL 2006

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ABSTRACT

The purpose of this research was to investigate the level of job satisfaction among financial inspectors in order to measure the level of job satisfaction, to identify the reasons for the level of job satisfaction, to present findings, and to make recommendations to the Inspectorate Division that would improve the feeling of empowerment of financial inspectors. This mini-dissertation entails a literature review and empirical study. The data was collected by means of a structured questionnaire based on the Minnesota Satisfaction Questionnaire (MSQ). The outcome of the research indicates that there is lower level of job satisfaction among financial inspectors with regard to the manner in which inspection reports are sent to inspected departments and their feedback; the training programme of financial inspectors; payments based on the Performance Management System (PMS); job insecurity and the transfer of financial inspectors to other sections or departments; communication channels within the Inspectorate Division and Office of the Premier with regard to the control of inspectors; provision of cell phones to financial inspectors and their supervision by their managers; working conditions and involvement of financial inspectors in decisions that affect them at work. The main finding is that financial inspectors indeed experience a lower level of job satisfaction with regard to almost all the factors investigated under the problem statement and thus, the practice of empowerment is recommended as a solution to address the Inspectorate problems.

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CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

The Inspectorate Division is a sub-directorate under the Mopani District office of the Department of Finance and Economic Development in the Limpopo Province.

The staff in the Inspectorate Division is generally known as financial inspectors (Inspectorate Officers) who conduct District inspections, which include financial and stores inspections in terms of the Public Finance Management Act (Act 29 of 1999).

The financial inspectors operate under the powers of the Provincial Treasury, which is the central financial authority for the Limpopo Province. Financial inspectors, in terms of the said Public Finance Management Act 29 of 1999, regulate financial management in the Province to ensure that all revenue, expenditure, assets and liabilities are managed efficiently and effectively. They also provide guidelines in respect of the responsibilities of persons entrusted with financial management. They compile and send inspection reports to all provincial departments and execute follow-ups in respect of malpractices discovered during the inspection.

Financial Inspectors also attend workshops and various training courses to enhance their skills and to increase their work performance. However, the Inspectorate staff does not feel

empowered to do their work effectively. This feeling of disempowerment contributes to dissatisfaction with their job conditions.

1.2 OBJECTIVES OF THE STUDY

1.2.1 Problem statement

Robbins (2003:19) maintains that empowerment is an indispensable management tool that allows individuals and groups the freedom to make choices about decisions that affect them regarding job performance, feedback, procedures and other work-related processes towards the achievement of organizational goals.

The inspectorate is confronted with a variety of problems. They are the following:

- non-submission of inspection reports to various departments and lack of response from them;
- lack of training programmes for financial inspectors;
- unfair payments according to the Performance Management System (PMS);
- transfer of financial inspectors to other sections or departments;
- poor communication among the Inspectorate staff, managers, Head of Inspection, District Head and Office of the Premier;
- non-provision of cell phones to financial inspectors;

- poor supervision and non-involvement of staff in work problems and conflicts that affect them.

All these factors lead to a feeling of lack of empowerment and job dissatisfaction.

1.2.2 Purpose / Aims of the research

The study aims at investigating the level of job satisfaction among financial inspectors in the Inspectorate Division of the Department of Finance and Economic Development in the Limpopo Province.

The objectives of the study are as follows:

- to measure the level of job satisfaction;
- to identify the reasons for the level of job satisfaction;
- to present findings to the Inspectorate;
- to make recommendations to the Inspectorate that will improve the feeling of empowerment of Financial Inspectors.

1.2.3 Research question

What is the level of job satisfaction of Financial Inspectors?

1.3 VALUE OF THE RESEARCH

The level of job satisfaction will be brought to the attention of the authorities. A review of the work conditions and attention to the problem areas will restore a feeling of empowerment to the

inspectors. Financial inspectors will then contribute more meaningfully to the financial management of the Limpopo Province.

1.4 LITERATURE REVIEW

In companies where empowerment is applied, where people are allowed increased control and responsibility, companies attain a greater return on sales (10.3%) than companies that do not permit the participation of their staff (6.3%). Empowerment is also imperative to be successful in the new knowledge-based economy (Randolph & Sashkin, 2002:102).

Empowerment is defined differently by different authors but according to Lawson (2001:103), empowerment is a management theme that embodies the following keys to employee job satisfaction:

- involving of employees in the decision-making process, so that they have a feeling of belonging and of being part of the team and contributing to the company's overall success;
- involving employees in the planning process in order to enable them to participate in the planning of the company's future;
- the employees' (financial inspectors) knowing that the inputs they have suggested, are not only heard but are also considered in goal-setting and planning processes for both the company and the staff;

- offering praise freely regarding a job well discharged: management praises their staff for their outstanding and satisfactory performance and above all, motivates them to take risks, yet their failures or successes are not condemned but acknowledged – thereby empowering their staff to execute their tasks freely and willingly, finally leading to the achievement of the company's goals;
- providing continual training and support to enable staff to discharge their daily duties with full confidence because they know exactly what is expected of them and what to do: continual training and support closes the gap between newcomers and old staff as well as empowering everyone to perform more than expected of them with the limited resources at their disposal.

The following are considered as major approaches to empowerment as outlined by Menon (2001:153).

- The Structural approach – which is regarded as the giving of power and decision-making authority. It embodies the moving of decision-making authority down the organizational hierarchy and permitting employees the ability to affect organizational results accordingly.
- The Motivational approach – empowerment deals with cognitive variables (called task assessments) that determine motivation in workers. It entails the following four cognitions:
 - measuring value (value of work goal or purpose);
 - competence (self-efficiency);

- self-determination;
- impact (influence on work outcomes).

- The Leadership approach – wherein leaders empower their subordinates by giving them the necessary direction that embodies purpose, a worthy cause, an idea as well as collective and concerted effort.

In various organizations empowerment plays a significant role, among others, the moving of decision-making from the top to lower levels of relevant employees, enabling managers to get solutions to work problems by allowing their subordinates to make decisions on matters that affect them thereby increasing the effectiveness of the organization as stated by Baron and Greenberg (2000:418).

Empowerment is considered by Strickland and Thompson (2001: 368-369) to be a management theme that provides meaningful decision-making authority to both the employer and the employee closest to the area of operation, and addresses their concerns in time through creative thinking, clear allocation of tasks and reducing of organizational response times. In addition, Pearce and Robbinson (2000:10-11) maintain the necessity of using appropriate training for managers linked to the company's goals with a view to achieving increased individual performance. Therefore individual team members of the financial inspectorate can benefit through empowerment because it will instill a work culture free of blame.

1.5 RESEARCH APPROACH

1.5.1 Research design

The research design for this project was that of an explorative, descriptive study, making use of structured questionnaires.

1.5.2 Population and sampling procedure

The Inspectorate Division of the Department of Finance, in the Limpopo Province has a workforce of 58 persons. A sample of 35 financial inspectors was used in the research.

1.5.3 Data collection

Data was collected by means of a structured questionnaire. The Minnesota Satisfaction Questionnaire was used.

1.5.4 Data analysis

The data collected were analyzed by means of tables based on descriptive statistics.

1.5.5 Methods to ensure validity and reliability

The following methods were used:

- follow-up reminder on questionnaires; and
- utilization of appropriate statistical techniques.

1.6 RESEARCH PLANNING

1.6.1 Equipment/facilities/manpower/resources required

The researcher used a personal computer and printer to process the data and compile the final report. The entire research was conducted by the researcher who interacted with the respondents. Funding of the project was done by the researcher personally.

After preliminary discussions with the General Manager on the Fiscal Policy of the Department of Finance of the Limpopo Province, the researcher was given permission to conduct the research in the Inspectorate Division.

1.6.2 Exposition of the final report

The final report was divided into the following chapters:

Chapter 1: Introduction

Chapter 2: The literature review

Chapter 3: The methodology

Chapter 4: Results and Discussion

Chapter 5: Conclusion and Recommendations

Appendixes: Questionnaire, documentation and references

1.6.3 Schedule of progress

The schedule for the research results was as follows:

29/08/2003 Submitted to study leader

30/09/2003 Refined submission for approval

30/10/2004	Preparation of questionnaire
30/11/2004	Distribution of questionnaires
31/01/2005	Processing of questionnaires
15/02/2005	Chapter 1: Introduction
29/04/2005	Chapter 2: The literature review
30/06/2005	Chapter 3: The methodology
31/08/2005	Chapter 4: Results and discussions
30/09/2005	Chapter 5: Conclusion and recommendations
30/11/2005	Compiled final report and submitted to study leader
30/12/2005	Final submission

1.7 LIMITATIONS OF THE STUDY

The study was limited to Limpopo financial inspectors under the Department of Finance and Economic Development, from the rank of Financial Administration Officer to Chief Financial Administration Officer, for the period 01 April 1996 to 31 March 2003.

1.8 SUMMARY

In this chapter the researcher discussed the background of the study, objectives of the study, value of the research, literature review, research approach, research planning and limitations of the study. The next chapter will present the literature review for the study.

CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

This chapter provides a definition of job satisfaction, gives reasons for considering levels of job satisfaction, discusses factors which influence job satisfaction (the work itself; pay and benefits; supervision; promotion; co-workers; working conditions; stress at work; job security; information communications technology), identifies factors that exhibit job dissatisfaction, compares different theories of motivation, and provides guidelines for promoting job satisfaction.

2.2 DEFINITIONS OF JOB SATISFACTION

Mullins (2002:646) defines job satisfaction as an attitude that embodies a deeper personal feeling of attainment, which can be either quantitative or qualitative, or is essential for reaching an increased level of motivation and performance. This definition focuses on a personal feeling of attainment that can result in either increased motivation or performance. However, Baron and Greenberg (2000:170) maintain that job satisfaction is a person's views about his or her job, which can be either positive or negative.

Job satisfaction does not occur in a vacuum but in a workplace where both employers and employees have expectations that need to be achieved in a manner that befits the situation. This argument is supported by Luthans (2002:230) when he cites the individual's emotional response to the work situation that either agrees or

disagrees with the expectations. On the other hand, Aldag and Kuzuhara (2002:108) point out that job satisfaction is a work-related attitude, and entails the employee's perception of his job, but it does not make mention of the factors relevant to the job that need to be assessed.

The definition of job satisfaction according to Bargrain, et al (2003:219-220) and (Kaya, 1995) refer to one of the work-related attitudes, in which an individual's job and psychological experience are assessed, based among others, on aspects such as the work itself, workplace interactions and relationships, rewards and incentive schemes and personal characteristics essential for reaching an increased level of motivation and performance. The outcome can be either a higher or lower job satisfaction or job dissatisfaction. This claim is supported by Borthwick (1999) who maintains that the level of job satisfaction extends continuously from high job satisfaction to low job dissatisfaction. This definition is appropriate for the purpose of this study as the various aspects of the inspectorate division will be appraised as per the expectations and the outcome, for example, job satisfaction or dissatisfaction will be determined appropriately.

2.3 FACTORS THAT MANAGERS SHOULD CONSIDER REGARDING LEVELS OF JOB SATISFACTION OF THEIR STAFF

The outcome of job satisfaction, based on the individual's emotional responses, is reflected in a high or low level of job satisfaction. Managers need to consider job satisfaction of their staff for the following reasons:

- dissatisfied individuals leave the organization or resign;
- satisfied employees enjoy better health and have increased life expectancy;
- the effects of job satisfaction on the employee, cross over into the individual's private life (Alavi & Askaripur, 2003:592).

2.4 FACTORS WHICH INFLUENCE JOB SATISFACTION

2.4.1 The work itself

In the working situation, employees usually execute their tasks to the best of their ability. This is especially so because the job offers, among other things, feedback, autonomy, interesting and challenging opportunities (Luthans, 2002:231). This argument is supported by Gerber, et al (2001:587) when they concur that interesting and challenging tasks enable individuals to become what they are capable of becoming, getting a sense of recognition and feeling of self-fulfillment.

According to Gerber et al. (2001:162), for employees to execute their tasks efficiently, they need training and development, which serve two aspects, namely:

- They enable management to achieve its human resource targets and increase the value of trainees in the market.
- Training is an indispensable ideal of mutual interest to the employee and to management.

According to Erasmus, Schenk, Swanepoel & Van Wyk (2000: 497), successful training which embodies needs assessment of staff is essential for the accomplishment of organizational objectives. In view of this statement, it stands to reason that the

Inspectorate management and training officer should liaise when it comes to needs assessment, in order to construct a consolidated training programme. Such a programme should cater for the needs of inspectors, and any training done should be evaluated to ensure that it meets the requirements.

2.4.2 Pay and benefits

In the work situation, employees discharge their duties, using their skills and abilities, as well as their time. In return, the employer remunerates them for their efforts with a salary, a wage or with other benefits. The principle of equitable pay for services rendered is viewed as crucial, such that its effective application brings job satisfaction. On the other hand, its wrong application leads to dissatisfaction (Gerber et al., 2001:587).

Luthans (2002:231) agrees that pay and benefits play a meaningful role in the attainment of high levels of needs satisfaction, but stresses that money is more persuasive than fringe benefits as it encourages employees to perform better than is expected of them, in recognition of services rendered. Thus, it cannot be disputed that fair pay and benefits are central issues to the determination of the level of job satisfaction of employees.

2.4.3 Supervision

The extent of supervision exerted by management over employees can result in either positive or negative job satisfaction. Supervisors, who are concerned about the well being of their staff, usually allow their staff inputs that form part of the decisions that affect their jobs. Such inputs lead to improved levels of job

satisfaction in contrast to employees who resign from their jobs because the supervisor does not recognize their work efforts (Luthans, 2002:232 and Gerber, et al., 2001:587). Supervisors play vital roles in directing the activities of staff by planning, organizing, leading and controlling the organizational resources (Davis & Newstrom, 2002:163). However, when there is no job satisfaction among the staff, dissatisfaction may occur due to stumbling blocks that arise from managers (Mullins, 2002:165).

Mullins (2002:665) states that a participative, open style of management is essential for the realization of improved job satisfaction and increased level of work performance. For these reasons, it seems fair to assume that in respect of inspectorate leadership sight should not be lost of the fact that staff inputs are essential for effective inspection operations.

2.4.4 Promotions

According to Luthans (2002:231), promotions usually occur when employees are appraised and remunerated for the efforts they have contributed to the organization. Promotion can be based either on seniority or on performance but both results in job satisfaction, especially promotion based on performance.

The Performance Management System (PMS) is a new system that replaces the performance evaluation, merit assessment and personal profiles, and is essential for controlling all the organization's resources and guarantees optimal use of resources. It embodies the building processes, systems, culture and relationships necessary for the attainment of organizational objectives (Performance Management System: Information Manual

for Employees signing the Memorandum of Understanding on Performance, 2004:16). Furthermore, the said PMS is based on the following principles, among others:

- It is uniformly applicable to all provincial departments.
- It permits both the supervisor and supervisee to be participants and fully involved.
- It provides a distinct combination of performance and recognition systems.
- It is equally and fairly applied.

Furthermore, employees receive written feedback from the supervisor on assessment, and incentives are the same for all departments based on points in respect of performance (Performance Management System, 2004:11-12). According to Phillips (2002), the objectives of the PMS are not fully achieved because conflicts arise between supervisor and supervisee when the supervisor is simultaneously judge and helper. The supervisee may feel that the assessment is unfair. Therefore, organizations are advised to consider, among others, the following:

- open promotion and career advancement systems;
- market-related annual increases;
- training of all staff members to enable effective feedback on daily activities.

2.4.5 Co-workers

According to Robbins (2003:85), “friendly and supportive co-workers lead to increased job satisfaction.”

In accord with Robbins' statement, Mullins (2002:667-668) reiterates that group members display different skills and abilities, and freely make alternative decisions on all aspects pertaining to their work. Employees are happier and more co-operative when the whole workforce takes pleasure in the quality of their work and when communication is based on mutual trust (Managing job satisfaction, 2000).

2.4.6 Working conditions

People who execute their tasks in pleasant working conditions, usually experience moderate job satisfaction contrary to people who work in dirty, noisy places, who are dissatisfied (Gerber et al., 2001:587; Luthans, 2002:232). It is worth noting that employees need to perform their tasks in a pleasant environment that is not hazardous to health.

2.4.7 Stress at work

Stress at work can either lower the level of job satisfaction of employees or result in employee dissatisfaction because employees feel that their jobs are not guaranteed, coupled with poor management style and excessive work demands, unresolved work conflicts and lack of clarity on employees' duties, authorities and responsibilities (Mullins, 2002:649-652 and Robbins, 2003:582).

It goes without saying that for employees to execute their tasks satisfactorily, management needs to pay special attention to all aspects that can reduce work stress, for example continuous feedback on inspection reports, and making available a platform

that will enable staff to raise their concerns without fear of victimization. Furthermore, management needs to release energy to employees by praising them for jobs well done, thereby acknowledging employees` contributions and efforts.

2.4.8 Job security

According to Ivancevich and Matteson (2002:122), employees whose jobs are guaranteed, have a positive influence on job satisfaction. Burke et al. (2002) concur with Ivancevich and Matteson`s claim that employees with guaranteed jobs have higher levels of job satisfaction.

When the level of stress is high, the level of employees` job satisfaction is low (Managing job satisfaction, 2000). Therefore, it stands to reason that the higher the level of stress, the lower the level of job satisfaction. The major cause of stress is often excessive demands by the employer. Stress in the work situation is also known to create a feeling of insecurity and to increase absenteeism and resignation rates.

2.4.9 Information communications technology

Information communications technology is an indispensable tool that eliminates communication barriers in organizations and enables employees to discharge their tasks effectively (Mullins, 2002:648). In accord with Mullins` claim, Robbins (2003:94) reports that the use of cell phones and laptops can enable both managers and employees to be available 24 hours per day.

2.4.10 Ways in which job dissatisfaction is revealed

When employees are not satisfied at work, they display, among others, the following responses: exit, voice, loyalty and neglect (Bargrain et al., 2003:220).

- Exit: Either terminating service or applying for a job in other organizations may display dissatisfaction at work.
- Voice: When employees are unhappy about the job, they may put forward alternative suggestions or demand that their work problems are attended to.
- Loyalty: A state of inactivity may be shown by employees who are not satisfied while remaining positive to resolve any difficulty encountered at work.
- Neglect: Employees intentionally permit the work conditions to deteriorate without taking the possible repercussions into consideration, exhibiting behaviour such as absenteeism, less effort and more mistakes.

2.5 COMPARISON OF THE DIFFERENT THEORIES OF MOTIVATION

2.5.1 Content theories

These theories embody the following: Maslow's hierarchy of needs, Alder's ERG theory, Herzberg's two-factor theory and McClelland's theory.

- Maslow's hierarchy of needs: This theory expresses that individuals' needs start from the satisfaction of lower level needs to higher level needs, that is, from physiological, safety and security needs, to social, esteem and self-actualization needs (Aldag & Kuzuhara, 2002:234-236; Gordon, 2002:103-104 and Ivancevich & Matteson, 2002:150-152). According to Erasmus et al. (2000:357), the variety of individual needs is satisfied in different ways.
- Alder's ERG theory: His theory concurs with Maslow's, that individual needs are arranged from the lowest to the highest need, and suggests that people only desire basic needs: existence, relatedness and growth. He further maintains that a frustration-regression process can happen, to meet higher level needs, which will bind one to return to lower level needs (Baron & Greenberg, 2000:136; Hunt, Osborn & Schermerhorn, 2000:112 and Ivancevich & Matteson, 2002:153-154).
- Herzberg's two-factor theory: It combines job satisfaction with motivators or satisfiers, for example, meaningful work; challenging work; recognition of accomplishment; feeling of achievement; increased responsibility; opportunities for growth and advancement and the job itself, associated with job content. It also combines job dissatisfaction with hygiene or dissatisfier factors that entail, among others, pay; status; security; working conditions; fringe benefits; policies and administrative practices and interpersonal relations linked with the job context (Gordon, 2002:106-107; Hunt et al., 2000:113-114 and McFarlin & Sweeney, 2002:87-88).

- Mc Clelland's theory: It concentrates on the needs for achievement, affiliation and power that bring satisfaction through life-experiences or culture connections with his or her environment (Aldag & Kuzuhara, 2002:237-238; Hunt et al., 2000:112 and Ivancevich & Matteson, 2002:157-158).

2.5.2 Process theories

These theories entail the following: Stacey Adam's equity theory, Vroom's expectancy theory, Locke Latham's goal-setting theory and reinforcement theory.

- Stacey Adam's equity theory: It states that people at work make comparisons to ensure fairness in terms of their contributions to the organization, such as time worked, experience, performance and qualifications, compared to the outputs they receive such as pay; fringe benefits; promotions; praise and recognition. There are instances in which people are underpaid, and feel unhappy; and when they are overpaid, they feel the need to be blamed, hence the need to be treated fairly (Aldag & Kuzuhara, 2002:266-269; Baron & Greenberg, 2000: 143-145 and Hunt et al., 2000:115-116).
- Vroom's expectancy theory: It is an approach that motivation is based on people's understanding that their physical/mental energy will produce positive performance (expectancy) rewarded in terms of their own level of performance (instrumentality). Therefore, they assign values to rewards the organization intends to pay them (Baron & Greenberg, 2000: 149; Gordon, 2002:113-115; Hunt et al., 2000:116-117 and Ivancevich & Matteson, 2002:159-161).

- Locke and Latham's goal-setting theory: It states that workers can perform better when managers plan future performance tasks by setting specific, moderately difficult and achievable goals (Aldag & Kuzuhara, 2002:253-255; Baron & Greenberg, 2000:139-142; Gordon, 2002:115-116 and McFarlin & Sweeney, 2002:99-100).
- Reinforcement theory: It has a decisive influence on behaviour which can be negative or positive, linked to the employees' performance either in or out of the work situation (Erasmus et al., 2000:366-367).

2.6 GUIDELINES FOR PROMOTING JOB SATISFACTION

The following factors are essential for promoting job satisfaction: making jobs more fun; fair pay; benefits and promotion opportunities; match people to jobs that fit their interests, and avoid boring, repetitive jobs (Baron & Greenberg, 2000:179-180 and Luthans, 2002:234-235).

- Making jobs more fun: People have higher levels of job satisfaction when they have exciting jobs, which are not dull, and tiresome (Jepsen & Sheu, 2003:163). Employees, who are offered challenging jobs, are allowed to take part in projects they admire and are promoted when they deserve promotion (Managing job satisfaction, 2000).
- Have fair pay, benefits and promotion opportunities: When employees get fair pay benefits and promotion opportunities, they tend to be loyal and experience a feeling of belonging and

as a result, they are eager to perform their tasks satisfactorily (Kaya, 1995).

- Match people to jobs that fit their interests: It is good to combine people with tasks that fit their interests, as such a strategy will reduce absenteeism and employee turnover. Suitably placed workers will enhance job satisfaction and minimize dissatisfaction among them.
- Avoid boring repetitive jobs: Efforts should be made to remove dull, tiresome and repetitive jobs to enable employees to use their full potential instead of reserving their stamina. Employees need jobs that will give them increased responsibility and little dependence (Managing job satisfaction, 2000).

2.7 SUMMARY

The discussion on job satisfaction embodied, among others, the hypothesis; definition of job satisfaction as defined by various authors; factors which have an influence on job satisfaction as compared with the activities within the inspectorate division, that can result in either job satisfaction or dissatisfaction; ways in which job dissatisfaction is revealed; comparison of the different theories on motivation in which the two-factor theory is considered appropriate though not the best theory; and guidelines for promoting job satisfaction.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter describes the research methods and procedures followed in designing the research, collecting and analyzing data and ensuring reliability of data with the purpose of finding solutions to the research problem. The following issues are addressed in particular:

- Research design
- Population size and sampling methods

3.2 Research design

Research design is described by Du Plooy (2001:81) as the strategy that entails the methods and procedures to be followed to conduct research towards its completion. Mouton (2002:176) explains that the aim of the research design embodies the application of different measures to ensure that systematic bias and other sources of errors are controlled accurately. This technology was executed in order to measure the level of job satisfaction of financial inspectors in the Inspectorate Division of the Department of Finance.

The research design is that of an exploratory, descriptive study, which makes use of interviews based on structured questionnaires. Elements of qualitative approach were used in order to utilize the best advantages derived from the said approach with regard to

accuracy, meaningfulness and credibility of data (Leedy & Omrod, 2001:103).

3.2.1 Data collection methods that can be used

3.2.1.1 Unobtrusive measurement

- Personal documents and mass media material
- Official statistical and archival sources

3.2.1.2 Group contacts

- Survey questionnaires
- Standardized tests
- Attitude scales
- Rating scales and situational tests

3.2.1.3 Individual tests

Entails the awarding of marks by the test administrator in relation with the way the task is to be executed

3.2.1.4 Direct observation

Embodies the direct recording of the respondents' behaviour by the observer in line with the indicators for the relevant dependent variable

3.2.1.5 Interviews

- Personal visits (structured to unstructured interview)
- Telephonic interviews (structured to unstructured interview)

- Structured interviews (questionnaires previously compiled)
- Semi-structured interviews (using interview guide)
- Unstructured interviews (used for unfamiliar areas)

3.2.2 Population and sampling

Population is defined by Kruger and Welman (2001:46) as “the study object, which may be individuals, groups, organizations, human products and events or the conditions to which they are exposed”. In this study, the population (N=58 financial inspectors) was the financial inspectors in the Inspectorate Division of the Department of Finance and Economic Development in the Limpopo Province.

A sample is defined by Kruger and Welman as an exactness, likeness or image that represents more or less the same characteristics as the population under study. The sample (n=35) was drawn from the population (N=58) with the aid of a scientific calculator. Not only was the sample 60% representative, but it was a simple random sampling, which removed all investigator’s biases and ensured accuracy, as each number in the population had an equal opportunity of being represented in the sample. All the units of analysis in the sampling frame were treated identically and given numbers from 001 to 058 (Refer to Annexure A).

The thirty-five participants (respondents) cited in Annexure B, represented five districts in Limpopo Province and were distributed as follows:

- Mopani district : Twelve

- Vhembe district: Eleven
- Waterberg district: Two
- Sekhukhune district: Eight
- Capricorn district: Two
- Thirty-three were males and two were females.

Each collection method has its merits and demerits. For the purpose of this study, structured interviews were chosen. This method was used by the researcher to put a collection of questions from a previously compiled questionnaire (referred to as an interview schedule), to a respondent face to face and the latter's responses were recorded (Kruger & Welman, 2001:160). The researcher had a minimal opportunity to deviate from the questions, their wording and their order as they were placed on the schedule.

3.2.3 Measuring instrument (Research instrument)

A structured questionnaire based on the Minnesota Satisfaction Questionnaire was developed to collect qualitative data. The Minnesota Satisfaction Questionnaire (MSQ) is a Likert-type of rating scale for measuring job satisfaction. Its added advantage is that it saves time and supplies data economically; it simplifies tabulating, coding, transcribing and analyzing of the responses (Du Plooy, 2001:176). The MSQ embodies 20 items or a collection of statements that gives a full picture of the relevant satisfaction and dissatisfaction of staff.

The participants had to indicate on a five-point scale the degree to which they were satisfied or dissatisfied with each of the twenty statements. The scale of rating ranged from one (1) meaning very dissatisfied to five (5) meaning very satisfied. The Likert scale

allowed the respondents to complete the questionnaire by marking with a cross the box that best described the relevant attitude towards the statement. In addition, the questionnaire was designed in such a way that there were neither correct nor incorrect answers.

The Minnesota Satisfaction Questionnaire (as described in Annexure C) covered the following areas:

- inspection reports sent to inspected departments as well as their feedback or replies;
- opportunities to attend courses;
- Performance Management Systems;
- transfer of financial inspectors to other departments or sections;
- job security;
- management style of supervisors;
- communication between financial inspectors and other stakeholders;
- provision of cell phones to Inspectorate personnel;
- working conditions of financial inspectors;
- praise, pay and benefits received at work;
- involvement of financial inspectors in the resolving of problems or conflicts.

3.2.3.1 The types of questions

The questionnaire included the following seven sub-sections:

- The first and second investigated the submission of inspection reports sent to inspected departments and their feedback.
- The third, fourth and sixteenth investigated the feelings of financial inspectors with regard to their training programmes.

- The fifth, sixth and nineteenth probed the opinions of financial inspectors with regard to payments based on Performance Management Systems (PMS).
- The seventh and eighth probed the transfer of financial inspectors to other departments or sections.
- The tenth, eleventh, twelfth, thirteenth and fourteenth probed communication channels within the Inspectorate and the Office of the Premier.
- The fifteenth investigated the provision of cell phones to financial inspectors.
- The ninth, seventeenth, eighteenth and twentieth probed supervision, working conditions and involvement of financial inspectors in decision making.

3.2.4 Interview technique

In this study, structured interviews were conducted in a natural environment. The researcher explained to both the managers and respondents of each district the purpose and procedure of the interview.

All the managers gave the go-ahead for the respondents' interview. The respondents were promised that all information provided by them would be confidential. This was also inscribed in Annexure C. Participation in the interview was voluntary.

Respondents were given questionnaires for completion. The researcher reserved ten additional questionnaires from the total of thirty-five with the purpose of having them readily available for urgent replacement of a spoiled questionnaire.

The researcher only intervened in the discussion with the respondents with the intention of simplifying or clarifying concepts and statements for the purpose of this study.

Of the thirty-five respondents only four were not present (three from Vhembe district due to illness or death and one from Mopani district who was not willing to attend) and were replaced for the purpose of this study. Most of the respondents were financial inspectors ranging from the ranks of Financial Administration Officer to Chief Financial Administration Officer.

3.2.5 Data measurement

The following can be used to measure data:

- Nominal measurement: People are arranged into similar categories such as male = 01 and female = 02.
- Ordinal measurement: People are classified in ascending or descending order so as to distinguish between categories and indicate the rank order.
- Interval measurement: Numbers are put in such a way that the difference between the numbers occurs at the same time as the difference in the attributes being measured. In addition, it has the following properties: distinguish ability, rank order and equal intervals between consecutive numbers.

- Ratio measurement: Numbers are placed with people so that the size of the numbers is proportionate to the amount of attribute being measured.

For the purpose of this study, both the ordinal and nominal measurements were used to measure data. The former enabled people to be alphabetically sorted per rank either in ascending or descending order and the latter, simplified the classification of people into categories using numbers, for example, male 01 and female 02 (Du Plooy, 2001:118-119).

3.2.6 Data analysis

The collected data as reflected in Table 3.1 below were analyzed by means of tables based on descriptive statistics. Kruger & Welman (2001:208) mention that descriptive statistics entails the description and/or summarization of the actual data for a particular group or individual unit of analysis. Descriptive statistics has the added advantage of organizing, summarizing and comparing data in a manner that can be readily available (Mouton, 2002:163). The financial inspectors were coded as follows: male = 1 and female = 2 and their ranks were coded as follows:

- Chief Financial Administration Officer (CFAO) = 01
- Principal Financial Administration Officer (PFAO) = 02
- Senior Financial Administration Officer (SFAO) = 03
- Financial Administration Officer (FAO) = 04

The researcher used cross-tabulation in order to compare how respondents with a specific value on a particular variable reacted to one or more variables. Cross-tabulation brings to light the

relationship that exists between or among various factors or statements hence it can readily make the summarized data available in themes and categories in line with the purpose of this study.

Table 3.1 Raw scores for data analysis

NO.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
27	2	2	1	1	3	3	1	1	2	3	2	3	1	4	1	1	2	3	3	1
15	1	1	1	1	5	5	3	1	3	3	1	3	3	2	1	1	4	2	2	5
51	2	2	1	2	4	4	1	1	4	4	2	2	2	2	1	2	4	2	4	2
56	1	1	1	2	3	3	4	1	3	4	3	3	1	4	1	1	1	3	3	3
52	1	1	1	1	1	1	1	1	2	1	1	1	2	1	1	1	2	1	1	1
41	2	1	3	3	4	4	2	5	1	2	3	1	4	5	2	3	5	1	5	3
46	2	1	2	1	2	3	3	3	2	3	2	2	3	3	2	1	1	2	2	3
54	2	2	2	2	4	3	2	2	4	4	4	2	2	4	2	2	2	3	2	4
57	1	1	1	1	2	2	1	1	3	3	3	3	1	4	1	1	2	2	2	1
43	3	2	2	2	3	4	1	3	3	4	2	3	2	4	1	2	3	3	4	3
29	1	1	2	2	3	3	1	1	3	4	3	2	1	4	1	3	4	2	3	1
49	2	1	2	2	2	3	1	3	3	3	3	2	1	3	1	1	3	3	3	3
50	2	2	2	2	2	3	2	2	4	2	2	2	2	3	1	2	2	2	2	2
47	4	1	1	1	4	3	1	1	3	3	3	1	1	3	1	1	1	1	3	3
5	1	1	1	1	1	1	1	1	1	2	1	1	1	3	1	1	1	1	1	2
23	4	3	3	2	3	2	2	3	3	4	4	3	3	4	2	2	3	3	3	3
19	3	3	2	1	3	2	3	2	2	3	2	2	2	2	1	1	2	2	3	1
28	2	2	2	2	1	3	1	1	3	2	2	2	1	1	1	1	2	2	2	1
33	2	2	1	2	2	3	2	1	3	4	2	1	2	2	1	2	3	2	4	2
7	2	2	2	1	1	4	3	4	1	1	2	1	2	5	2	2	2	1	1	1
6	4	1	1	1	2	2	3	3	2	2	3	2	1	4	1	1	3	1	4	2
16	3	1	1	1	2	2	1	1	3	3	3	1	1	4	1	1	1	1	1	1
12	2	1	1	1	2	3	1	3	1	1	1	2	1	4	1	1	2	1	1	1
30	2	1	1	1	1	2	1	1	2	2	2	2	1	1	1	1	1	1	1	2
20	1	1	1	1	1	1	1	1	2	2	2	2	1	3	1	1	2	1	2	2
22	4	2	3	3	1	1	3	3	3	3	3	1	1	4	1	3	2	3	4	3
26	4	4	4	4	1	1	1	3	3	3	3	3	3	3	1	1	2	2	2	3
24	2	1	2	2	2	1	2	2	3	2	3	3	1	3	1	2	2	1	2	2
13	2	2	1	1	1	1	2	1	2	3	3	2	4	1	1	2	4	4	4	3
31	3	2	1	1	4	2	2	3	4	5	2	3	2	5	2	3	4	3	5	4
35	4	2	1	1	1	1	1	1	2	5	4	2	1	5	1	1	4	3	4	4
36	2	1	2	2	1	1	1	1	1	2	2	2	2	3	2	2	3	3	2	2
18	4	5	2	2	2	1	1	2	1	4	4	1	1	4	1	1	1	1	1	2
37	4	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	2	1	1	1
25	4	1	3	1	1	1	1	3	1	1	1	1	1	3	1	1	1	1	1	1

3.2.7 Reliability of data

Internal and external validity of data were used to ensure the reliability of data.

3.2.7.1 Internal validity

Internal validity refers to the extent to which changes in the dependent variable are caused by the changes in the independent variables. In order to increase the internal validity, the following steps were taken:

- Unobtrusive measures were used to observe the sampled participants' actions without their knowledge and consent being accounted for.
- Participants were either verbally or telephonically informed that they were selected to the interview.
- Participation was voluntary and respondents were given the assurance that all information would be treated as confidential (Refer to Annexure C).
- Interview guidelines were compiled in line with the purpose of the topic of the study.
- The purpose and procedures of the interview were outlined to all respondents and provision for clarity of concepts and statements was readily made available by the researcher.

3.2.7.2 External validity

- External validity entails population and ecological validity.
- Population validity refers to the degree to which the findings obtained for a sample may be generalized to the whole population.
- Ecological validity refers to the degree to which the findings obtained for a sample may be generalized to the relevant situations.

The following steps were taken to ensure that the data obtained ensured external validity of the study:

- Participants were subjected to random sampling, which guaranteed equal opportunity to be selected for participation in the interview process.
- Participants' names were not made known to the general public thereby enabling them to reveal information solely for the purpose of this study.
- The selection process was facilitated with the aid of a scientific calculator and the sampling frame was not stratified to divide the population into homogeneous groups such as income and age but only in terms of the district.

- The researcher's telephonic conversations with the managers and the participants of each district resulted in better communication based on mutual trust.
- Permission for conducting the research granted by the General Manager enabled the researcher to communicate effectively with both the managers and the participants in each district.

3.3 Summary

This chapter provided a broad explanation of the methods and procedures used to find solutions to the research problem. The data collection methods such as structured interviews, population and sampling, research instrument based on the Minnesota Satisfaction Questionnaire, interview technique, data measurement, data analysis based on descriptive statistics and reliability of data, were discussed.

CHAPTER FOUR

RESULTS AND FINDINGS

4.1 Introduction

This chapter endeavours to present, analyze and discuss the empirical data and relate the findings to address the research problem. The results of the interviews are presented in Tables 4.1 to 4.20, which reflect the responses to the Minnesota Satisfaction Questionnaire (Annexure C).

4.2 Presentation of results

Tables 4.1 to 4.20 reflect the results of the survey. Responses were obtained by means of a Minnesota Satisfaction Questionnaire distributed among a sample of financial inspectors. In order to determine the level of job satisfaction of a random sample of financial inspectors, they were requested to answer twenty questions and to indicate their satisfaction or dissatisfaction on a scale of one to five. One (01) indicated that they were very dissatisfied with the statement and five (05), that they were very satisfied.

4.3 Interpretation of results

Table 4.1 The submission of inspection reports to Inspected Departments

Response	Frequency	Percentage (%)
1	7	20.0
2	15	42.9
3	3	8.6
4	10	28.6
5	0	0
TOTAL	35	100

Table 4.1 above indicates that 22 out of a total of 35 respondents were either very dissatisfied or dissatisfied with the way their reports were submitted to inspected departments. Therefore, 62, 9% of the respondents were not satisfied at all.

Table 4.2 Feedback or replies of inspection reports by Inspected Departments

Response	Frequency	Percentage (%)
1	20	57.1
2	11	31.4
3	2	5.7
4	1	2.9
5	1	2.9
TOTAL	35	100

In Table 4.2 above, 88, 5% of the respondents were not satisfied with the feedback they received from inspected departments in

respect of their inspection reports. Thirty-one out of a total of thirty-five were either very dissatisfied or dissatisfied with this situation.

Table 4.3 Implementation of training needs sent to Head Office (Polokwane)

Response	Frequency	Percentage (%)
1	18	51.4
2	12	34.3
3	4	11.4
4	1	2.9
5	0	0
TOTAL	35	100

In Table 4.3 above, on the question of their feeling about the implementation of training needs that were reported to Head Office (Polokwane), 30 respondents (85,7%) reported that they were not at all satisfied with the state of affairs.

Table 4.4 The chance to attend courses of own choice

Response	Frequency	Percentage (%)
1	19	54.3
2	12	34.3
3	3	8.6
4	1	2.9
5	0	0
TOTAL	35	100

Also in Table 4.4 above, respondents had to express their opinion on their chances of being allowed to attend courses of their own

choice. 88.6% (31 out of 35 respondents) said that they were either very dissatisfied or dissatisfied with the present situation.

Table 4.5 Payments of Performance Management System

Response	Frequency	Percentage (%)
1	13	37.1
2	10	28.6
3	6	17.1
4	5	14.3
5	1	2.9
TOTAL	35	100

The results for Table 4.5 above indicate that 65,7% (23 out of 35) respondents expressed their dissatisfaction with regard to the payment of Performance Management System (PMS).

Table 4.6 Performance Management System is uniformly applicable to all Departments

Response	Frequency	Percentage (%)
1	12	34.3
2	7	20.0
3	11	31.4
4	4	11.4
5	1	2.9
TOTAL	35	100

In addition, in Table 4.6, on the question of whether Performance Management System was uniformly applicable to all departments, 19 out of 35 respondents were dissatisfied. This means that 54, 3% of the respondents were not satisfied with the said situation.

Table 4.7 Transfer of financial inspectors to other sections / Departments

Response	Frequency	Percentage (%)
1	20	57.1
2	8	22.9
3	6	17.1
4	1	2.9
5	0	0
TOTAL	35	100

The transfer of financial inspectors to other sections or departments as indicated in Table 4.7 above reflects that 28 out of 35 (80%) respondents were not satisfied about it.

Table 4.8 The way job security is guaranteed

Response	Frequency	Percentage (%)
1	18	51.4
2	5	14.3
3	10	28.6
4	1	2.9
5	1	2.9
TOTAL	35	100

Table 4.8 shows that 65, 7% of the respondents were not satisfied with the way job security was guaranteed. This means that 23 of the respondents out of a total of 35 were not satisfied with the status quo.

Table 4.9 The management style of supervisors

Response	Frequency	Percentage (%)
1	8	22.9
2	9	25.7
3	14	40.0
4	4	11.4
5	0	0
TOTAL	35	100

On the question of the management style of supervisors in Table 4.9 above, 48, 6% (17 out of 35) respondents reported that they were dissatisfied with the management style of their supervisors.

Table 4.10 The communication between supervisor and financial inspector

Response	Frequency	Percentage (%)
1	5	14.3
2	9	25.7
3	11	31.4
4	8	22.9
5	2	5.7
TOTAL	35	100

Table 4.10 above indicates that 14 out of a total number of 35 respondents (40%) were dissatisfied with the communication between supervisor and financial inspector.

Table 4.11 The communication between supervisor and Head of Inspection

Response	Frequency	Percentage (%)
1	6	17.1
2	13	37.1
3	12	34.3
4	4	11.4
5	0	0
TOTAL	35	100

Furthermore, the above Table 4.11 reflects that 19 out of 35 respondents (54, 2%) were dissatisfied with the communication between supervisor and Head of Inspection.

Table 4.12 The communication between Head of Inspection and and District Head

Response	Frequency	Percentage (%)
1	11	31.4
2	15	42.9
3	9	25.7
4	0	0
5	0	0
TOTAL	35	100

The results for Table 4.12 above indicate that 74, 3% (26 out of 35) respondents reported that they were either very dissatisfied or dissatisfied with the communication between Head of Inspection and District Head (Chief Executive Officer).

Table 4.13 The communication between Inspectorates management and Office of the Premier regarding the control of inspectors

Response	Frequency	Percentage (%)
1	19	54.3
2	10	28.6
3	4	11.4
4	2	5.7
5	0	0
TOTAL	35	100

The results for Table 4.13 above show that 82, 9% (29 out of 35) respondents reported that they were also either very dissatisfied or dissatisfied with the communication between the Inspectorate management and Office of the Premier regarding the control of Financial Inspectors.

Table 4.14 The communication amongst the different teams of financial inspectors

Response	Frequency	Percentage (%)
1	4	11.4
2	5	14.3
3	10	28.6
4	12	34.3
5	4	11.4
TOTAL	35	100

Table 4.14 above indicates that 16 out of 35 (45, 7%) respondents reported that they were dissatisfied with the communication among the different teams of financial inspectors.

Table 4.15 The provision of cellphones to all financial inspectors

Response	Frequency	Percentage (%)
1	28	80.0
2	7	20.0
3	0	0
4	0	0
5	0	0
TOTAL	35	100

In the above Table 4.15, on the question regarding the provision of cell phones to financial inspectors, 100% (35 out of 35) respondents reported that they were very dissatisfied with the status quo.

Table 4.16 The training programme of financial inspectors in Operation

Response	Frequency	Percentage (%)
1	21	60.0
2	10	28.6
3	4	11.4
4	0	0
5	0	0
TOTAL	35	100

Results for Table 4.16 above show that 31 out of 35 (88, 6%) respondents were either very dissatisfied or dissatisfied with the training programme in operation for financial inspectors.

Table 4.17 The working conditions for financial inspectors

Response	Frequency	Percentage (%)
1	8	22.9
2	14	40.0
3	6	17.1
4	6	17.1
5	1	2.9
TOTAL	35	100

With regard to the working conditions of financial inspectors, the results in Table 4.17 above indicate that 62, 9% (22 out of 35) respondents reported that they are either very dissatisfied or dissatisfied with the state of affairs.

Table 4.18 The praise I receive for doing my job well

Response	Frequency	Percentage (%)
1	14	40.0
2	10	28.6
3	10	28.6
4	1	2.9
5	0	0
TOTAL	35	100

Table 4.18 above indicates that 24 out of 35 (68, 6%) respondents reported that they were either very dissatisfied or dissatisfied about the praise they received for a job well done.

Table 4.19 The pay and benefits I receive for my work

Response	Frequency	Percentage (%)
1	9	25.7
2	10	28.6
3	7	20.0
4	7	20.0
5	2	5.7
TOTAL	35	100

Table 4.19 above indicates that 54, 3% of the respondents reported that they were not satisfied with the pay and benefits they received for their work. Therefore, 19 out of 35 respondents were not satisfied with the status quo.

Table 4.20 The involvement of financial inspectors in resolution of work problems or conflicts

Response	Frequency	Percentage (%)
1	11	31.4
2	10	28.6
3	10	28.6
4	3	8.6
5	1	2.9
TOTAL	35	100

Furthermore, the above-mentioned Table 4.20 shows that 60% (21 out of 35) respondents were either very dissatisfied or dissatisfied with the involvement of financial inspectors in resolving work problems or conflicts.

4.4 Summary

The researcher provided a brief discussion of the presentation and interpretation of the results from Tables 4.1 to 4.20. From a total of twenty tables, only in Table 4.14 did the respondents report their dissatisfaction at 25, 7% as compared to all the remaining tables wherein the responses of their dissatisfaction ranged from 40% to 100%.

CHAPTER FIVE

CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter embodies the researcher's interpretation and conclusions from the data that were collected, a summary of the results connected to the research problem and objectives of the research project, and also conclusions that can be generalised beyond the collected data, as well as suggestions for further research and discussion of the limitations and shortcomings of the research that influenced the validity of conclusions.

5.2 Conclusion and recommendations

Table 4.1 indicates that 62, 9% of the respondents were either very dissatisfied or dissatisfied with the way their reports were submitted to inspected departments whereas Table 4.2 indicates that 88, 5% of the respondents were either very dissatisfied or dissatisfied with the feedback they received from the inspected departments. This

implies that the employees are unable to discharge their tasks at work to their best ability as they are disturbed by the failure of their inspection reports that do not reach the relevant inspected departments and also the lack of feedback on the said reports. This statement is supported by reference to inspection reports which never reached the inspection points; hence they could not get feedback (Refer to Annexures D and E).

In conclusion, the manner in which inspection reports do not reach the inspected departments and lack of replies thereto, means that financial inspectors are generally very dissatisfied with this state of affairs as is evident from the respondents' results in Tables 4.1 and 4.2 and this results in the financial inspectors' low level of job satisfaction.

For future research, it is recommended that the failure to submit the inspection reports to inspected departments and lack of replies to the said reports be investigated within the Inspectorate Division over a longer period in order to determine the total loss of taxpayers' money that could have been saved and meaningfully utilised for service delivery purposes.

Tables 4.3, 4.4 and 4.16 respectively, indicate that 85,7%, 88,6% and 88,6% of respondents are not at all satisfied with the implementation of training needs that were reported to Head Office, also the fact that they are not given a chance to attend courses of their choice at work and also with the training programme for financial inspectors. From the literature study, it seems clear that the Inspectorate Division submitted training needs for the staff but the Training Officer at Head Office failed to consolidate them into

one training programme which is continuously evaluated to cater for the needs of all employees in the department.

It is evident from the respondents' responses that there is no effective communication between the Inspectorate management and the Training Officer, as no proper follow-up was made to ensure that financial inspectors attend courses of their own choice relevant to their work situation and that the training programme is in operation. In conclusion, the respondents' responses brought to light that the lack of a training programme is the main cause of the low level of job satisfaction for financial inspectors as their needs are always requested but not considered for implementation.

It is recommended for further research that the root cause of dissatisfaction be investigated in detail to ensure that it does not occur in future. The Inspectorate management should continually liaise with the Training Officer to ensure that Inspectorate Division needs are consolidated in the Training Officers' programme and properly budgeted for.

Evaluation for training needs should continually be evaluated for corrections and improvements.

According to Tables 4.5, 4.6 and 4.19, the respondents (65, 7%, 54, 3% and 54, 3% respectively) expressed their dissatisfaction with regard to the payment of Performance Management System (PMS), pay and benefits at work. The results concur with the problem statement that those unfair payments based on PMS will decrease the level of job satisfaction of financial inspectors. The dissatisfaction may be as result of conflicts between supervisor and supervisee when the latter acts simultaneously as judge and helper

when assessing inspectors or it may be as a result of other Provincial departments not paying PMS as per percentages outlined in the PMS Manual and furthermore, reduces scores as they wish so as to pay less and thereby resulting in necessary savings at the expense of inspectors.

It is recommended that further investigation be made not only in the Inspectorate but in all departments with a view to determining whether PMS is uniformly paid or not. Previous research supports that wrong application of the principle for equal pay and benefits for similar services rendered leads to dissatisfaction. Replication of the findings should be sought and future research should utilise a more representative sample to enhance the population validity of this study.

Tables 4.7 and 4.8 indicate that 80% and 65, 7% of the respondents reported that they were either very dissatisfied or dissatisfied with the transfer of financial Inspectors to other sections or departments and also with the way job security is guaranteed. Previous studies concur that those employees with guaranteed jobs have high levels of job satisfaction and vice versa. This implies that the transfer of financial inspectors to other sections or departments lowers their level of job satisfaction, as their job security is not guaranteed.

The lower level of job satisfaction can also be as result of excessive demands by the employer, where inspection reports of high quality are demanded within a limited period which also results in insecurity and increased absenteeism as well as resignation at work (Refer to Annexure E).

In conclusion, the transfer of financial inspectors to other sections or departments without prior consultation decreased their level of job satisfaction, as they were very dissatisfied. It is recommended that the causes of job security and stress in Inspectors as a result of the said transfers be evaluated over a longer period and also be investigated within the Inspectorate Division.

Tables 4.9, 4.17, 4.18 and 4.20 show that 48, 6%, 62, 9%, 68, 6% and 60% of the respondents were either very dissatisfied or dissatisfied with the management style of their supervisors; working conditions for financial inspectors; praise they receive for a job well done and with the involvement of financial inspectors in resolving of work problems or conflicts. Literature studies support the results of the above-mentioned tables.

The results support the fact that leadership should not lose sight of the fact that staff inputs are essential for effective inspection operations and that staff dissatisfaction arises from poor supervision by managers. Nevertheless, a participative, open style of management, if practised, can be a solution to the factors that lead to lower levels of job satisfaction.

According to the results of the above-mentioned tables, poor supervision and non-involvement of staff in decisions that affect them support the hypothesis under study. Future research will thus have to investigate in detail the extent of dissatisfaction of financial inspectors in this regard. Management should involve staff in decisions that affect them and offer praise in respect of a job well executed and also to motivate them to take risks and acknowledge their achievements. Furthermore, it is recommended that empowerment be practised to enable management to take into

consideration and release their power to their staff for the latter to use their useful knowledge, experience and internal motivation to achieve organisational goals satisfactorily.

Tables 4.10, 4.11, 4.12, 4.13 and 4.14 indicate that 40%, 54,2%, 74,3%, 82,9% and 25, 7% of respondents were reported to have been either very dissatisfied or dissatisfied with communication between supervisor and financial inspector; supervisor and Head of Inspection; Head of Inspection and District Head (Chief Executive Officer); Inspectorate management and Office of the Premier regarding the control of financial inspectors as well as the communication amongst the different teams of financial inspectors. According to the literature study, communication between the employee, supervisor and all stakeholders, if based on mutual trust, leads to increased levels of job satisfaction. In view of the aforementioned discussion, it can be implied that the contents of Annexure C agree with the results of Tables 4.10, 4.11, 4.12, 4.13 and 4.14 with regard to the lack of communication between financial inspectors and their managers, incorrect channels of communication between the District Head and various Directorates at Head Office and also between the Inspectorate management and Office of the Premier regarding the control of financial inspectors and also amongst the different teams of financial inspectors.

It can be concluded with certainty that poor communication between the Inspectorate staff and their managers, Head of Inspection; District Head and Office of the Premier regarding the control of Financial Inspectors and also amongst the different teams of financial inspectors leads to decreased levels of job satisfaction of financial inspectors.

It is recommended that the communication between Financial Inspectors and their managers as well as the Office of the Premier should be evaluated with the purpose of restoring communication which is central to effective and efficient functioning of both the Inspectorate Division and the Department of Finance as a whole.

Table 4.15 indicates that 100% of the respondents reported that they were very dissatisfied or dissatisfied with the provision of cell phones to Financial Inspectors. This implies that Financial Inspectors are deprived of the use of cell phones as information communications technology that remove communication barriers at work and also ensure their availability twenty-four hours a day. Annexure E bears reference to the provision of cell phones only to selected inspectors not based on merit but discriminating against others who execute similar tasks.

It stands to reason that the non-provision of cell phones to the majority of financial inspectors but provision to only a selected few decreases their level of job satisfaction hence the general dissatisfaction of all financial inspectors in this regard. For future research, it is recommended that investigations be made to determine whether the policy on the provision of cell phones is in operation or not and to evaluate its effectiveness with a view to improving it where necessary because it currently creates a feeling of inequality among the Inspectorate Division.

5.3 Summary

In this chapter, the researcher was able to discuss the results connected with the research problem and objectives of the research project, make interpretations and conclusions that can be

generalised beyond the collected data as well as the limitations of the study and recommendations for future study. In conclusion, the financial inspectors are very dissatisfied about most of the activities in the Inspectorate Division as outlined in the afore-mentioned paragraphs thereby resulting in a lowering of their levels of job satisfaction.

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ANNEXURE A

INSPECTORATE POPULATION LIST

	NAME	RANK
01	KGAPHOLA TP	MANAGER
02	SHIBAMBU BG	MANAGER
03	RIBANE TJ	MANAGER
04	BALOYI TS	CFAO
05	CHAUKE AK	CFAO
06	KGASHANE MAT	CFAO
07	LEKGEMA MP	CFAO
08	MAMBURI PE	CFAO
09	MARINGA KP	CFAO
10	MASHILO ME	CFAO
11	MATLEJOANE MAB	CFAO
12	MOABELO MB	CFAO
13	MONGWE MM	CFAO
14	RAMBUDA TE	CFAO
15	RATOMBO TJ	CFAO
16	SEKOTLONG CD	CFAO
17	SEKOWE MP	CFAO
18	FURUMELE AA	PFAO
19	GANGWA MP	PFAO
20	MABOBO CE	PFAO
21	MABUNDA TM	PFAO
22	MAKAMU HR	PFAO
23	MAMABOLO MB	PFAO
24	MALULEKE HJ	PFAO
25	MALULEKE MR	PFAO
26	MASHAVA MT	PFAO
27	MATABANE MA	PFAO
28	MOSELANA TL	PFAO
29	MMBI MM	PFAO
30	NDLHOVU LH	PFAO
31	NKUNA MR	PFAO
32	NOBELA MT	PFAO
33	NONG RN	PFAO
34	RAZWIEDANE MS	PFAO
35	PHEPHENYANE MF	PFAO
36	TLHABELA GN	PFAO
37	TSHABALALA MR	PFAO
38	DAU RV	SFAO

39	LUULA TS	SFAO
40	MADUKA ND	SFAO
41	MAGORO FS	SFAO
42	MAGUGA SSM	SFAO
43	MAKHUVHA MS	SFAO
44	MALUGA ME	SFAO
45	MALULEKA C	SFAO
46	MAMALI ME	SFAO
47	MASIKHWA NA	SFAO
48	MATHEBULA RM	SFAO
49	MUDAU NR	SFAO
50	NELUSHI TN	SFAO
51	RALIWEDDZA TP	SFAO
52	RAMASHIDZHA ND	SFAO
53	RAMMELA RD	SFAO
54	SIDEBI TC	SFAO
55	SIGWADI NN	SFAO
56	SIKHOMO RN	SFAO
57	TSHIKOVHI K	SFAO
58	CHAUKE DS	FAO

TOTAL NUMBER = 58

MEANING OF THE FOLLOWING ABBREVIATIONS:

CFAO: CHIEF FINANCIAL ADMINISTRATION OFFICER
PFAO: PRINCIPAL FINANCIAL ADMINISTRATION OFFICER
SFAO: SENIOR FINANCIAL ADMINISTRATION OFFICER
FAO: FINANCIAL ADMINISTRATION OFFICER

ANNEXURE B

INSPECTORATE: SAMPLED PARTICIPANTS

A. MOPANI DISTRICT SAMPLE NUMBER

MALULEKE	HJ	24
MABOBO	CE	20
TLHABELA	GN	36
MONGWE	MM	13
PHEPHENYANE	MF	35
TSHABALALA	MR	37
NDLHOVU	LH	30
MASHAVA	MT	26
MALULEKE	MR	25
MAKAMU	HR	22
NKUNA	MR	31
FURUMELE	AA	18
TOTAL	NUMBER	12

B. VHEMBE DISTRICT SAMPLE NUMBER

SIKHOMO	NR	56
MAKHUVHA	MS	43
SIDEBI	TC	54
MUDAU	NR	49
RAMASHIDZHA	ND	52
MAMALI	ME	46
MAGORO	FS	41
RALIWEDZA	TP	51
TSHIKOVHI	K	57

MMBI	MM	29
NELUSHI	TN	50
TOTAL NUMBER		11

C. WATERBERG DISTRICT SAMPLE NUMBER

MATABANE	MA	27
RATOMBO	TJ	15
TOTAL NUMBER		02

D. SEKHUKHUNE DISTRICT SAMPLE NUMBER

SEKOTLONG	CD	16
KGASHANE	MAT	06
MOSELANA	TL	28
LEKGEMA	MP	07
GWANGWA	MP	19
MAMABOLO	MB	23
NONG	RN	33
MOABELO	MB	12
TOTAL NUMBER		08

E. CAPRICORN DISTRICT SAMPLE NUMBER

CHAUKE	AK	05
MASIKHWA	NA	47
TOTAL NUMBER		02

**TOTAL NUMBER OF SAMPLED FINANCIAL INSPECTORS
IN THE LIMPOPO INSPECTORATE DIVISION: DEPARTMENT
OF FINANCE & ECONOMIC DEVELOPMENT = 35.**

ANNEXURE C

MINNESOTA SATISFACTION QUESTIONNAIRE FOR FINANCIAL INSPECTORS

Dear Colleague

In order to determine the level of job satisfaction of Financial inspectors, it will be appreciated if you could assist in the completion of the questionnaire below. The results of the interview will highlight to management a review of the work conditions and remedy of the problem areas that will empower inspectors and enhance effective financial management in the Limpopo Province.

INSTRUCTIONS:

- (a) Please complete the questionnaire by marking with a cross the appropriate box that best describes your attitude towards the statement.
- (b) The questionnaire is designed in such away that there are neither correct nor incorrect answers.
- (c) Please rate each statement according to the extent to which you are satisfied or dissatisfied with the specific statement, where:

- 1 = Very dissatisfied
- 2 = Dissatisfied
- 3 = Neither dissatisfied nor satisfied
- 4 = Satisfied
- 5 = Very satisfied

Your cooperation towards the success of this interview is highly valued.

Yours in service
Chabalala M.D.

As a Financial inspector, this is how I feel about:

1. The submission of inspection reports to inspected departments	1	2	3	4	5
2. Feedback/replies of departments in respect of inspection departments	1	2	3	4	5
3. Implementation of training needs, sent to Head Office (Polokwane)	1	2	3	4	5
4. The chance to attend courses of own choice	1	2	3	4	5
5. Percentages paid out of Performance Management System	1	2	3	4	5
6. Performance Management System is uniformly applicable to all departments	1	2	3	4	5
7. Transfer of Financial inspectors to other sections/ departments	1	2	3	4	5
8. The way job security is guaranteed	1	2	3	4	5
9. The management style of supervisors	1	2	3	4	5
10. The communication between supervisor and Financial inspector	1	2	3	4	5
11. The communication between supervisor and Head of inspection	1	2	3	4	5
12. The communication between Head of inspection and District head (Chief Executive Officer)	1	2	3	4	5
13. The communication between the Inspectorate management and Office of the Premier regarding control of inspectors	1	2	3	4	5

14. The communication among different teams of Financial inspectors	1	2	3	4	5
15. The provision of cellphones to all Financial inspectors	1	2	3	4	5
16. The training programme of Financial inspectors in operation	1	2	3	4	5
17. The working conditions for Financial inspectors	1	2	3	4	5
18. The praise I receive for doing my job well	1	2	3	4	5
19. The pay and benefits I receive for my work	1	2	3	4	5
20. The involvement of financial inspectors in resolving work problems or conflicts	1	2	3	4	5

ANNEXURE D

REF: 2/4

ENQ: CHABALALA MD

TLHABELA GN

Deputy Director-General

Department of Agriculture, Land & Environmental Affairs

Private Bag X9487

PIETERSBURG

0700

REPORT ON STORES INSPECTION CONDUCTED AT MHALA MAIN STORES (THULAMAHASHE)

1. INTRODUCTION

Messrs: Chabalala MD and Tlhabela GN have conducted a Stores inspection for the 1999/2000 financial year at the abovementioned institution.

2. PERIOD COVERED

From 02/10/2000 to 21/12/2000

3. PURPOSE

To determine whether the purchases, receipts, and issuing of stores takes place on a sound basis.

4. PROCEDURE

4.1 The balances of the expendable stores register for 1998/1999 financial year were posted to the expendable stores register for 1999/2000 financial year.

4.2 Purchases made were checked to verify their conformity with the State Tender Board Contracts.

- 4.3 All receipts and issues were checked against purchase orders and invoices, and then posted to the expendable stores register.
- 4.4 Stocktaking was conducted, wherein the balances on the expendable stores register were compared against the physical quantities.

5. FINDINGS

A. BALANCES OF STORES ITEMS BROUGHT FORWARD FROM THE PREVIOUS FINANCIAL YEAR TO THE NEW FINANCIAL YEAR.

Posting of balances disclosed the following anomalies:

1. The closing balance on folio S-19 in respect of 100ml Supona Aerosol was 14 but same had not been carried over to the 1999/2000 financial year; hence the relevant folio was not reopened.
2. The closing balance for Wire Plain 400mm on folio W-11 AS ON 31/03/99 had not been carried over to the 1999/2000 financial year.

B. PURCHASES

1. Duplicate invoices no: 14438 and 244 dated 25/06/99 and 08/03/2000 from Nelsdienste and Silvester Construction at Nkowankowa which amounted to R507-30, had been used respectively to effect payments for order numbers AG004667 and AG006827 despite the fact that they were not certified as true copies of the original.
2. 168 Dip Grenade were received from Giyani and taken into charge on folio D-6 on the 23/06/99 but the relevant issue voucher was not available for inspection purposes.

3. The Stores officer, Mr Khosa DC deals with the requisitioning, ordering, receipts, recording as well as issuing of items that is, contrary to the Provisioning Administration Standards.

C. RECORD KEEPING

The issues made during 1999/200 financial year were not recorded on the Expendable stores register but were instead, recorded in both the 1998/1999 and 2000/2001 financial years. The following are examples:

- 1.1 Folio B-8: Bolts & Nuts 8mm x 50mm, Issue voucher no. 0900979 dated 31/07/2000. Folio B-10: Bolts & Nuts 10x50mm, Issue voucher no. 090947 dated 05/06/2000.
- 1.2 Folio B-10: Bolts & Nuts 10x50mm, Issue voucher no. 09047 dated 05/06/2000.
- 1.3 Folio B-46: Bends Vent horn PVC 110mm, Issue voucher no.090942 dated 23/05/2000.
- 1.4 Folio B-53: Bermaid 50mm, Double purpose air, Issue voucher no. 093262 dated 04/12/1998.
- 1.5 Folio C-17: Connector Pans Toilet Rubber 110mm, Issue voucher no. 090938 dated 04/12/1998.
- 1.6 Folio F-27: File Arch Lever, Issue voucher no. 04389 dated 20/01/2000.
- 1.7 Folio N-11: Nails 150x6mm, Issue voucher no.098198 dated 11/10/99.
- 1.8 Folio P-65: Treated poles 2.7m, Issue voucher no. 090958 dated 30/06/2000.
- 1.9 Folio P-74: Paper Photostating, Issue voucher numbers:
 - 04310 dd 20/10/99
 - 04337 dd 22/11/99
 - 04347 dd 03/12/99
 - 04354 dd 10/12/99
 - 04361 dd 17/12/99

04363 dd 22/12/99
 04372 dd 05/01/2000
 04373 dd 06/01/2000
 04384 dd 23/01/2000
 04390 dd 21/01/2000
 04391 dd 24/01/2000
 098219 dd 07/12/1999

- 1.10 Folio T-33: Timber 6.6m x 38x152mm, Issue voucher no. 098198 dated 11/10/1999.
- 1.11 Folio T-34: Timber 6.6m x 50x76mm. Issues voucher no. 098198 dated 11/10/1999.
 The following issue vouchers were issued but they were not recorded on the relevant stores register; hence the relevant folio papers were neither detached nor unopened:

Issue Voucher	Date of Issue	Folio Number
04308	15/10/99	N-17
04333	13/12/99	N-17
091166	04/05/99	N/A
04357	14/12/99	N/A
091176	10/05/99	N/A
04342	02/12/99	N-17

Stores items were issued but instead, some were not recorded and others were incorrectly recorded on the stores register, for example:

- 3.1 14x Galvanized pipes of size 3cm x 50mm were incorrectly recorded on folio P-7 instead of P-14. The said pipes were not accounted for, thus, resulting in a shortage of 14 Galvanized pipes.

- 3.2 On folio P-27 it is reflected that Issue voucher no. 04369 dated 29/12/99 was used to issue 2x Pennila but instead only 1x Pennila was recorded, thus resulting in a shortage of 1x Pennila.
- 3.3 The following Issue vouchers have not been taken on charge on the relevant folios:

ISSUE VOUCHER NUMBER	DATE OF ISSUE	FOLIO NUMBER
04391	24/01/2000	P-74
04383	13/01/2000	C-39
091160	03/05/1999	P-35

D. ITEMS ON THE SHELF

There were many stores items found on the shelves. These items were said to have been kept there for more than two years without being used, thereby making it difficult for the stores officer to control such items.

E. STOCKTAKING: EXPENDABLE STORES REGISTER

1. Stocktaking was conducted on the 29-30/11/2000 in the presence of the stores officer Mr Khosa DC, who was assisted by Mrs Mabunda J. from Veterinary office: Department of Agriculture.
2. The recorded quantities of the expendable stores items were compared against the physical quantities thereby resulting in shortages and surpluses as outlined in the attached Annexure, marked "AA".
3. The contract price list for the following stores items were not available at the institution from commencement up to the completion of the stores inspection. The relevant folio numbers are:

A-26	B-19	C-14	F-4	M-4
B-6	B-20	C-18	F-5	M-5
B-7	B-26	C-20	F-7	N-1
B-8	B-27	C-21	F-8	N-8
B-9	B-40	C-28	F-10	O-1
B-10	B-56	C-30	F-16	P-3
B-11	B-58	C-31	F-19	P-11
B-12	B-59	C-37	F-23	P-14
B-13	B-60	D-1	I-1	P-35
B-14	C-4	D-8	I-2	P-39
B-15	C-7	D-10	K-3	P-40
B-17	C-12	D-12	L-1	P-42
P-43	P-44	P-46	P-47	P-48
P-53	P-57	P-85	S-13	S-19
S-20	S-36	T-4	T-12	T-19
T-23	T-31	T-38	T-39	V-1
V-2	W-12	W-9	W-10	

6. CONCLUSION

The internal control regarding the ordering, receipts, recording and issuing of stores items is not properly exercised; hence the total shortage of R76530.69 and the total surplus amounting to R24089.97; as highlighted in Annexure marked “AA” occurred.

7. RECOMMENDATIONS

7.1 The surpluses should be taken into charge and the shortages should be recovered

- 7.2 from the responsible officer (S). The manner of such recovery should be furnished to the Department of Finance for verification purposes.
 - 7.3 The ordering of stores items should only occur when it is practically economical to do so instead of being kept on the shelves for long periods.
 - 7.4 Items no longer suitable for use should be subjected to the Board of Survey for disposal.
 - 7.5 Balances of stores items at the end of each financial should be timeously carried over to the following financial year.
 - 7.6 Duplicate invoices used to effect payment, should be certified.
 - 7.7 All items issued in a specific financial year should be recorded as such on the same financial year, non-compliance thereof, should be supported with the necessary motivations thereof.
 - 7.8 Reasons regarding the non-recording of stores items should also be furnished for inspection purposes.
 - 7.9 The stores officer should always stick to Provisioning Administration Standards.
 - 7.10 Folio numbers quoted without prices, should be inserted with relevant prices and folios without prices, should be accompanied with detailed explanation of their non-availability.
8. Report compiled by Messrs: Chabalala M.D AND Tihabela G.N

SECRETARY FOR TREASURY

REF:

ENQ: Magoro F.S

The Superintendent General
Dept. of Education Arts and Culture
Private Bag x 9489
Polokwane
0700

FINANCIAL INSPECTION REPORT: DZIMAU LI SEC SCHOOL
SOUTPANSBURG DISTRICT: PERIOD COVERED: 2001-01-02 TO 2002-12-13:
DATE OF INSPECTION 2002-11-25.

1. **PURPOSE**

1.1 The purpose was to determine whether the administration of School Fund takes place on a sound basis, in accordance with the provision of Treasury Regulations and Provisioning Administration Procedures with regards to the issuing of receipts, safe custody, disbursement and banking of school monies and strictly adhering to the Treasury Regulations.

2. **CASH STATEMENT**

Opening balance as at 07-11-02	= R Nil
Add total receipts from 02-01-2001-31-12-2002	= R 58162.36
Interest	= R117.84
TOTAL	= R58280.20
Less total deposits	= R56828.84

Cash on hand = R1451.36

Cash on hand was checked against the receipts and found correct.

3. **RESPONSIBILITY OF HANDLING SCHOOL FUND**

- 3.1 The Treasurer responsible for the safe custody, disbursement, issuing of receipts and banking, of school money is not appointed in writing. This is contrary to the requirements of paragraph no. 2.1.1 of Rules and Regulations governing the control fund at community and government schools without hostels.
Comply in future please.

4. **RECEIPT MISTAKES**

- 4.1 Carbon paper was inserted when receipt no. 0386 date 12-12-01 was cancelled. Cancellation must be treated in accordance with paragraph no. 2.2.2 of Rules and Regulations governing the control of school fund.
- 4.2. Dates or official date school stamp was found not impressed on PED 013 rec. No. 001 to 029. Official date school stamp must always be impressed on every receipt issued as required by paragraph no.2.2.3 Rules and Regulations governing the control of school fund.
- 4.3 Nature of money was found not stated on almost all the issued receipts no.
39701-8000 dated 16-01-2001 t0 17-01-2001
39901-40 000 “17-01-2001 t0 22-01-2001
0301 – 400 “24-01-2001 t0 12-12-2001

Nature of money must always be stated on every receipt issued to indicate whether money received was in the form of cash or cheque. Comply in future please.

4.4 (a) Amount in figure was not stated as per the following receipts issued.

39744dd 16-01-2001

0490dd 12-12-2001

Amount in figures must always be stated on every receipt issued. Comply in future please.

(b) Amount in words was found not issued on the following receipt issued.

Rec. No. Dated

39911 17-01-2001

392 12-12-2001

(c) Amount in words and figures differ on some of the issued receipt. See the following receipt extracted.

REC NO.	DATED	Amount in figures	Amount in words
0382	11-12-2001	R100-00	One Hundred and Ten Rand

Amount in words and figures must always correspond to avoid shortages and surpluses. Also indicate to this department the correct amount collected.

5. EXPENDITURE

5.1 The following books of accounts are not being maintained to account for school moneys at the school.

- (a) Cash book (Income and Expenditure Cash book)
- (b) Treasurer's receipts (PED)
- (c) Requisition of payment from school fund
- (d) Monthly school fund reconciliation's (PED)
- (e) Reserve stock register

5.2 (a) Due to unavailability of the above records of accounts, expenditure incurred to the total R38021.67 as per cheque counterfoils. .

6. **FINDINGS**

6.1 (a) The school is operating without using cashbooks (Income and Expenditure and Reserve stock register.

(b) Requisition forms are not completed when payments are made. This is contrary to the requirements of paragraph no 3(1-4) of Rules and Regulations governing the control of school fund in Community and Government Schools without hostel. Comply in future please.

6.2 The entire shortcoming mentioned above must be forwarded to this department without delay.

SECRETARY TO TREASURY

REF: 2/3

ENQ: Mmbi M.M

The Superintendent General
Department of Education, Arts & Culture
Private Bag x 99489
PIETERSBURG
0700.

**FINANCIAL INSPECTION REPORT: MAINGANYA SECONDARY SCHOOL:
PERIOD OF INSPECTION: 19-10-2000 TO 02-11-2000: PERIOD COVERED:
JANUARY 1997 TO 19-10-2000.**

1. CASH INSPECTION

Opening balance as at 01.01.1995	= R 1479.12
Total income from January 1997 to 19-10-2000	= <u>R159863.17</u>
	= R161342.49
Add surplus money for the same period as above	= <u>R 2521.61</u>
	= R163864.10
Less total deposits from January 1997 to 19 October 2000	= <u>R163794.38</u>
Difference	= R 69.72

1.1 SURPLUSES

1.1.1 The surplus amount of R2521.61 was accumulated as follows:-

- (a) Amount collected from 14.01.1997 to 04.03.1997 was R33 404.49 while the amount banked for the same period was R34 226.49 that resulted in a surplus of R822.00.
- (b) Money received from the 11.01.99 to 08.04.1999 to R28 904.50 while money banked for the same period was R28 985.72 as result an over-banking amount of R81.22 occurred.
- (c) From 10 January 2000 to 17 October 2000 money collected was R66 884.00 whereas amount banked for the same period was R68 502.39 as a result an over-banking amount of R1 618.39 occurred.

1.2. SHORTAGES

1.2.1 A shortage amount of R69.72 accumulated as follows:-

- (a) Money collected from 12 January 1998 to 04 November 1998 was R30 670.38 while money banked for the same period was R30 600.00 that resulted to a short banking amount of R69.72.

1.2.2 Make good the shortages discovered without any delay while a receipt for all surpluses discovered under item 1.1.1 (a) to (c) should be issued.

2. RECEIPT MISTAKES

1.7 The following receipt numbers were found cancelled during inspection but the originals not attached: -

RECEIPT NO. DATE

63	15.01.1997
106	16.01.1997
97671	13.01.1999

1.8 Amount in words and figures differ – see receipt no. 96112 dated 18.05.1999. Amount in words reads R235.00 while amount in figures reads R234.00 Kindly clarify to this Department which of the two (2) is the correct figure.

1.9 Carbon paper was not inserted when receipt no. 64051 dated 13.01.1998 were issued.

2 EXPENDITURE STATEMENT

Total deposits as from 01.01.1997 to 19.10.2000	= R163 794.38
Less total expenditure from 01.01.1997 to 19.10.2000	= <u>R161 523.69</u>
Balance as per bank statement	= R 2 270.69

2.4 You are requested to make available all expenditure vouchers for the purposes of inspection.

2.5 Cleared cheques nos. 0801-0818 and 0833 could not be found in the requisition file for 1997 for inspection purposes.

2.6 Cheque counterfoil book nos. 0801-0840 could also not be produced for inspection purposes.

2.7 The information appearing on the cheques was found to be not the same when compared against the original cheques (cleared cheques).

See the under-mentioned statement.

COUNTERFOIL CHEQUES CLEARED CHEQUES

DATE	CHEQUE NO.	AMOUNT	NAME OF CLAIMANT	DATE	CHEQUE	AMOUNT	NAME OF CLAIMANT
13.03.97	0858	R1 095.00	Masekela Transport	13.03.97	0858	R750.00	Malaka F.J
20.02.98	0859	R 750.00	Malaka Transport	13.03.97	0859	R1095.00	Masekela Tours
20.02.98	0837	R 50.00	Muwaweni TRD Catering	21.02.98	0937	R 100.00	Khomola M.j
21.02.98	0838	R 100.00	Khomola M.T	20.02.98	0938	R 50.00	Mawuweni Catering
28.05.98	0995	R 70.00	Mulaudzi M.D	28.05.98	0995	R 18.92	None
28.05.98	0996	R 18.72	Mr Butchery	28.05.98	0996	R 70.00	Mulaudzi M.D

2.8 Please avoid such mistakes in future.

3.6 The undermentioned cleared cheques could also be found in the expenditure file for 1997 but only counterfoil cheques thereof were produced for inspection purposes.

CHEQUE NO.	AMOUNT	DATED
0853	R3838.68	10.03.1997
0854	R 70.00	10.03.1997
0855	R 40.00	11.03.1997
0868	R2000.00	26.03.1997
0869	R 285.00	26.03.1997

2.9 You are kindly requested to file all cleared cheques in the expenditure file in future for either Audit or Inspection purposes. The cleared checks not found in the expenditure file should be made available for inspection purposes.

3 RECOMMENDATIONS

- 4.1 Our recommendations are that all records pertaining to financial matters in the school should be filed and kept in a safe place for audit purposes.
- 4.2 The Principal of the school should work hand in hand with the SGB especially the Treasurer to safeguard the public monies at all times.
5. The inspection was conducted by: Mmbi M.M
Maluga M.E
Sikhomo N. R

SECRETARY TO TREASURY

REF: 3/5/2

ENQ: Sidebi T.C.

Phephenyane M.F

Nobela M.T

THE SUPERINTENDENT GENERAL

DEPT OF HEALTH AND WELFARE

P/BAG X930

PIETERSBURG

0700

**STORES INSPECTION REPORT: ZEBEDIELA HOSPITAL: DEPARTMENT OF
HEALTH AND WELFARE: DATES OF INSPECTION: 18/06/2002- 16/07/2002**

1. HISTORICAL BACKGROUND

1.1 The institution was officially opened during 1999 and it is now operating as a health centre. There are two officers namely Kekana ML and Molala KJ who are doing administration work and stores. There are also two volunteers who are helping in administration work.

2. APPOINTMENT LETTER

1.1 The two officers are not officially appointed to handle stores. Only secondment letters were produced. Official appointment letters must be made available for inspection.

3. OFFICIAL ISSUE VOUCHERS

3.1 It was found during inspection that official issue vouchers recorded on the tally cards could not be compared against the stores issued. The method practised is that the same quantities issued to different instructions clinics on the same day are grouped together and their own voucher is recorded. The system used is not reliable; it is confusing and time consuming, and as such must be discontinued and the official issue vouchers must be adhered to.

3.2 The following issue vouchers could not be found for inspection

VOUCHER NO.	DATE	ITEMS	QUALITY
02	31/05/2001	Batteries 915	15
16	05/03/2002	Batteries 915	2
19	18/06/2002	Batteries 915	6
16	29/03/2001	Batteries 935	4
18	29/03/2001	Batteries 935	3
02	01/05/2001	Batteries 935	8
02	31/05/2001	Batteries 950	26
18	18/06/2002	Batteries 950	14
02	31/05/2001	Broom bass yard	22
16	29/03/2001	Broom handle for	1
01	31/01/2001	Broom handle for	3
01		Broom soft	6
15	29/03/2001	Candles	6
01	31/05/2001	Cleaner lavatory	6
16	05/03/2002	Cleaner lavatory	4
19	18/06/2002	Cleaner lavatory	2
15	29/03/2001	Deodorant block	2
01	31/05/2001	Deodorant block	23
17	06/06/2002	Deodorant block	3
16	29/03/2001	Insecticide aerosol	1

18		Insecticide aerosol	3
01	31/05/2001	Insecticide aerosol	15
16	29/03/2001	Matches	10
17	29/03/2001	Matches	10
01	31/05/2001	Matches	60
19	18/06/2002	Matches	50
16	29/03/2001	Map floor	2
01	31/05/2001	Map floor	3
13	25/11/2001	Map floor	2
18	29/03/2001	Paper toilet	20
02	31/05/2001	Paper toilet	251

There were few issue vouchers extracted from and you are always advised to keep all the relevant vouchers in a safe place for smooth inspection.

4. STORES (CLEANING MATERIALS)

4.1 The physical store was compared against the tally cards and the following came to light.

	CARD	ON	SHORTAGE	SURPLUS
ITEMS	BALANCE	HAND		
Batteries 915	100	98	2	
Batteries 935	136	125	11	
Batteries 950	112	81	31	
Broom bass yard	18	16	2	
Broom handle for	18	15	3	
Broom soft	20	17	3	
Brushes floor	18	15	3	

Brushes floor lavatory	14	12	2	
Candles	12	Nil	12	
Cleaner lavatory	47	44	3	
Deodorant blocks	18	11	7	
Duster yellow	2	Nil	2	
Matches	1230	1120	110	
Mop floor	20	13	7	
Mop handle for	26	21	5	
Paper toilet	2467	2350	117	
Polish floor	20L	25L		5L
Polish furniture	60L	70L		10L
Polish window	42	38	4	
Scourers pot	3	Nil	3	
Soap carbolic	397	393	4	
Soap green puritan	276	240	36	
Soap toilet	451	381	70	
Torch 3 cell	6	7		1
Tower paper disposable (Pkt)	502	382	120	
Wool steel	36	30	6	
Feather duster long	Nil	13		13

All shortages must be made good by the responsible officers while surpluses must immediately be taken on stock.

- 4.2 When checking the cards against the issue voucher LOF 134 (Former Lebowa Government); the following differences were found.

ITEMS	VOUCHER NO.	DATE	VOUCHER QUANTITY	CARD QUANTITY
-------	-------------	------	------------------	---------------

Towel paper disposable	14	28/03/2001	110	13
Soap washing royal	13	28/03/2001	60	59
Paper toilet	9	09/11/2001	388	388

Explain the differences please.

- 4.3 It was found that the quantities issued are more than the quantities reflected on the cards as shown hereunder:

ITEMS	CARD BALANCE	DATE	TOTAL ISSUED	DATE ISSUED
Batteries 915	13	28/03/2001	15	31/05/2001
Insecticide aerosol	14	29/03/2001	15	

Explain why more quantities were issued than on the cards.

5. **GENERAL**

- 5.1 Checking officer must check all the records and cards at least once per month.
- 5.2 The progress report must be forwarded to the department of Finance without delay.

SECRETARY TO TREASURY

REF: 3/5/2

ENQ: Maluga M.E

The Superintendent General
Department of Education, Arts and Culture
Private Bag x 9489
PIETERSBURG
0700

**FINANCIAL INSPECTION REPORT: MADADZHE JUNIOR SECONDARY
PRIMARY SCHOOL: PERIOD OF INSPECTION: 14.05.2001 TO 18.05.2001.
PERIOD COVERED 13.01.97 TO 14.05.2001.**

1. PURPOSE OF INSPECTION

The main aim was to give guidance regarding the proper management of financial matters with regard to school funds and other related activities.

2. CASH STATEMENT

Total receipts as from 13.01.97 to 14.05.2001	= R26311.20
Add surplus already deposited between '97 and 2001	= <u>R 8507.04</u>
	= R34818.24
Less total deposits as from 13.01.97 to 14.05.2001	= <u>R34612.04</u>
Difference	= R 206.20

2.1 SURPLUS

2.1.1. The surplus accumulated as mentioned below: -

- (a) During the period 13.01.97 to 18.11.97 the amount collected for school was R1576.00, whereas the deposited amount was R1804.00 and this resulted in an over-banking of R228.00.
- (b) From the period 12.01.99 to 16.11.99 the exact amount as per deposits was R10 562.04 that brings the surplus of R7 173.84.
- (c) Total amount received as from 11.01.2000 to 13.11.2000 was R10 174.00 whereas the total deposited during that period was R11 182.70 and resulted in a surplus of R1 008.70.
- (d) From the period 15.01.2001 to 14.05.2001, the amount received for school fund was R8 650.00 and the amount banked was R8 746.50 which resulted in a surplus of R96.50.
- (e) This brings the overall surplus to R8 507.04. Kindly investigate and inform this department as to how this surplus came into being.

2.2 SHORTAGE

2.2.1. The shortage accumulated as follows:-

- (a) The receipts that have been issued as from 12 January 1998 to 3 December 1998 collected R2 523.00 whereas the amount banked was R2 316.80, therefore the difference of R206.20 was discovered as a shortage. For easy reference, refer to the following receipts and deposits made during the period mentioned in paragraph 2.2.1 (a) above:-

DATE	RECEIPT NO.	AMOUNT	DATE	AMOUNT DEPOSITED	DIFFERENCE
8	22842/45	R 48.00	15.01.98	R1412.00	
09.12.98	990101/200	R1200.00	28.01.98	R 328.00	
06.11.98	99201/291	R1092.00	18.02.98	R 136.00	
03.98.98	196502/214	R 183.00	08.05.98	R 168.00	
			31.07.98	R 104.00	
			04.11.98	R 40.00	
			04.12.98	R 116.00	
			30.12.98	R 12.00	
	TOTAL	R2 523.00	TOTAL	R2316.80	R206.20

Kindly make sure that all the above shortages are made good immediately and inform our office as soon as you can.

3. EXPENDITURE

Total deposits as from 13.01.97 to 14.05.2001	= R34 612.04
Less expenditure made as from 13.01.97 to 14.05.2001	= R28 404.65
Balance	= R 6 207.00

3.1 In the absence of the latest bank statement we could hardly confirm as to whether the above balance is correct or not. We therefore request the Treasurer to make them available for the next financial inspection.

4. RECEIPT MISTAKES

3.4 The following receipt books were found not used up. Instead, a few receipts were issued during the period of 1999, and the rest were left unused:

- i) Receipt no. 1965238/50 was left unused
- ii) “ “ 1965349/50 also not used up
- iii) “ “ 734927/5000 was also not used up.
- iv) “ “ 1020788/834 was not used up.

3.5 The above are a few examples, but we urge the Treasurer to comply with paragraph 5(2) (i) (b) of Provincial Gazette no. 442, which states that any receipt book must be used up before a new one is used.

4 RECOMMENDATIONS

4.4 We therefore highly recommend that all monies received must be receipted immediately and, where possible, banking must be made within a shortest time. A proper recording of the few receipt books given must be done before those receipt books are issued to the class teachers for use.

4.5 The Principal together with the SB must appoint a checking officer as a matter of urgency.

5 CONCLUSION

5.4 The content of this report is viewed in a very serious light and note that a thorough follow-up is still going to be carried out. After the checking officer has been appointed, all accounting records must be thoroughly checked at least once a week.

7. Inspection conducted by: Maluga M.E

Sikhomo N.R
Mmbi M.M

SECRETARY TO TREASURY

REF: 3/5/2

ENQ: Mamali M.E

The Superintendent-General
Department of Education, Arts and Culture
Private Bag x 9489
PIETERSBURG
0700

**FINANCIAL INSPECTION: LITSHOVHU SECONDARY SCHOOL PERIOD
COVERED: 12.01.1998 – 07.06.2001
DATE OF INSPECTION: 07.06.2001 – 15.06.2001.**

1. CASH STATEMENT

Cash on hand as at 12.01.1998	= Rnil
Add: Total receipts from 12.03.1998 - -7.06.2001	= R339 311.00
Add: Surplus receipt no. 25218 dated 15.06.2001	= R 1384.00
Less: Total deposits from 12.01.1998 – 07.06.2001	= R340 465.00
Cash on hand as at 07.06.2001	= R 230.00
Actual cash as at 07.06.2001	= R 280.00
Difference	= R 50.00

2. The surplus resulted as follows:-

2.1 On 15-29.04.1999 the total collection was R305.00 and the total amount banked was R387.00. A surplus of R82.00 resulted.

2.2 On the 01-19.11 1999 total collection was R1 904.00 and R1 984.00 was banked. A surplus of R80.00 resulted.

2.3 Receipt nos. 34470/500 and 34501/573 dated 17.01.2000 collected the amount of R1 240.00 and R2 920.00 respectively, the total deposits were R4 250.00, which resulted in a surplus amount of R90.00

2.4 On the 02.11.2000 and 03.11.2000, the total collection was R420.00 and a total deposit was R460.00. A surplus of R40.00 resulted.

2.5 Receipt nos. 59704/800 dated 19.01.2001 and receipt numbers 59801/858 dated 19.01.2001 collected R8 040.00 and R4 620.00 respectively, but deposits was R12 670.00. R10.00 resulted as surplus.

2.6 On the 09.11.2000 an amount of R1 082.00 was deposited without being receipted.

A surplus receipt number 25218 dated 15.06.2001 for the amount of R1 384.00 was issued.

3. The difference was discovered as a shortage which resulted as follows:-

3.1 On 19.03.1999 receipt number 19471 collected R40.00, which was not banked. A shortage of R40.00 occurred.

- 3.2 On the 11 and 12.01.200 an amount of R27 840.00 was collected and R27 830.00 was deposited. A shortage of R10.00 resulted. Referred to the cashbook for the year 2000.

The total shortage of R50.00 discovered should be made good as soon as possible by the person responsible for the custody of and accounting for such cash.

Refer to Rules and regulations governing community and government school funds. Paragraph 2.4.

4. RESERVE STOCK REGISTER

- 4.1. A hardcover register was found used as a Reserve Stock Register since 10.01.1990 to 18.01.1999. The officers in charge together with his Supervisor were advised to keep the register up to date.
- 4.2. A proper Reserve Stock Register was introduced during inspection period.

5. EXPENDITURE VOUCHERS

- 5.1 When inspecting the expenditure payment vouchers, it is that payments were made without supporting documents.

DATE	CHEQUE NO.	AMOUNT	PARTICULARS
08.05.98	1397	R 210.00	Transporting students to and from Pietersburg
22.06.98	1411	R3042.00	Accommodation of pupils
17.06.96	1432	R 868.00	Servicing duplicating machine.
01.02.99	1484	R 800.00	Affiliation fee
31.08.99	1560	R3880.00	Home Economics Groceries
21.09.99	1562	R2653.60	“ “ “
22.09.00	1697	R 100.00	SCM farewell Functions

04.10.00	1704	R 150.00	Transport
12.10.00	1715	R 108.75	Catering visitors
12.10.00	1714	R 117.98	Groceries
03.11.00	1730	R 385.00	Buying sound
06.11.00	1733	R 300.00	Hiring grinder
26.01.00	1753	R 290.00	Refund to Mr Madabeni S.J
16.03.01	1831	R 260.00	Offloading cement
19.03.01	1832	R 300.00	Certificate of compliance 3 phase electricity
27.03.01	1820	R 115.00	Transport

This is contrary to the Rules and Regulations Governing the control of school fund at Community and government schools without hostels, par. 7.3.4

5.2 Till slips were found attached to the expenditure vouchers as supporting documents in the following vouchers:-

DATE	CHEQUE NO.	PARTICULARS	AMOUNT
06.10.98	1456	Groceries	R1 208.29
01.09.98	1438	Groceries	R1 099.61
18.01.01	1748	“	R 191.53
28.01.01	1821	“	R 255.46
07.02.01	1807	“	R 236.59

Under no circumstances shall a till slip be allowed without being accompanied by a receipt.

Please adhere to Rules and Regulations governing the control of school funds at community and government schools without hostels, paragraph 7.3.4.

5.3. The following is a list of all cash cheques issued for payment.

DATE	CHEQUE NO.	PARTICULARS	AMOUNT
22.01.98	1350	Louis Trichardt Battery centre	R 190.00
21.04.98	1385	Buying poles for protecting trees	R 150.00
14.04.98	1639	Transporting 100 chairs from Rustenburg	R1 300.00
28.02.01	1823	Buying English books	R 65.00

Under no circumstances shall **CASH CHEQUES** be drawn or issued.

This is to certify paragraph 4 (2) of the Provincial Government Gazette Extraordinary dated 16 July 1999.

The following expenditure vouchers i.e. Claim forms, were signed by the chairman of the school Governing Body (SGB), the Principal and the Treasurer.

DATE	CHEQUE NO.	PAYEE	AMOUNT
16.03.99	Not disclosed	Thovhokale Freddy	R 50.00
	“	Mphilo Jabulane	R 600.00
30.03.99	1493		
10.02.99	1491	Thathani Collen	R 40.00
		Madombidzha General Dealer	R 15.00
06.10.99	Not disclosed	Thovhokale Freddy	R 254.00
29.10.99	“	Rambani Prince	R 51.80
02.11.99	“	Mabogo M.R	

Paragraph 7.3.1 of the Rules and Regulations controlling community and government school funds, states that all payments made from school fund, must be authorized by the relevant signatories.

- 5.4. The following cheques were paid in advance for hiring electrical current from a community member to be used by the school for the school activities as the institutions was having no electricity.

DATE	CHEQUE NO.	AMOUNT
11.02.1998	1359	R2 500.00
12.031999	1510	R2 600.00
04.04.2000	1634	R3 000.00
06.02.00	1805	R1 500.00

R9 600.00

This practice of advance payments should be stopped immediately, as it is contrary to the Provincial Government Gazette Extraordinary dated 16 July 1999, Paragraph 4 (iv).

- 5.6 It was also discovered that payments were made without first making quotations.
EG.

DATE	CHEQUE NO.	PARTICULARS	AMOUNT
04.02.99	1488	Transport	R 120.00
17.02.99	N/A	<u>Transport to Braambos</u>	R 616.00
14.04.98	1639	Transporting 100 chairs from Rustenburg	R1 300.00
01.09.98	1438	Groceries	R1 099.00
22.06.98	1411	Accommodation of pupils	R3 042.00

31.08.99	1560	Home Economic Groceries	R3 880.00
25.04.01	1810	Gestetner	R1 860.50

R11 918.11

The officer in charge was advised to get at least three quotations before paying for or purchasing any service rendered to the school and attach them to the claim forms together with supporting documents for that particular service rendered.

6. FINDINGS

- 6.1 The officer responsible for the collection and receipt of school funds was found not to have been appointed in writing as required in paragraph 2.1.1. of the Rules and Regulations governing the control of school funds at community and government schools of the Department of Education.

Kindly comply in future.

- 6.2 The receipt books and cashbooks as well as other financial records, were checked by the checking officer.

This is contrary to Provincial Government Gazette Extraordinary dated July 1999 paragraph 2 (iii).

- 6.3 Paragraph of Rules and Regulations controlling the community and government school funds, states that all monies remained during a particular month must be banked within that month. But this is not the case at Litshovhu Secondary School. Money collection on 18/06/98 was found banked on 30/07/98 i.e. after 42 days. This tendency should be done away with as soon as possible.

- 6.4 When receipts were issued, nature of money was found not stated.

DATE	RECEIPT NUMBER
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21.11.00	13439/40
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21.11.11	13442
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06.12.00	13506
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7. RECOMMENDATIONS

- 7.1 The officer responsible for the collection and receipt of school monies should be appointed in writing as stipulated in paragraph 2.1.1 of the Rules and Regulations governing the control of school fund at community and government schools.
- 7.2 The checking officer should do his work accordingly. Referred to Provincial Gazette, Extraordinary, 16 July 1999, 2 (iii).
- 7.3 The Principal must ensure that the depositing of funds received for school funds account must be done on the date of receipts of such monies.
- 7.4 The shortage discovered should be made good by the person responsible for the custody of and accounting for such cash, as required by the Rules and Regulations governing the control of school fund at community and government schools without hostels, paragraph 2.4.
- 7.5 Reserve Stock Register should be maintained and must be kept by the Principal only.

Referred to Rules and Regulations governing the control of school fund at community and government schools without Hostels issued by the Department of

Education, Arts Culture and Sports, paragraph 9.

7.6 Paragraph 7.3 of the Rules and Regulations governing the control of school fund at community schools without hostels, should be adhered to.

8. GENERAL REMARKS

8.1 As usual, a progress report of all shortcomings mentioned above, should be submitted to this department without delay.

9. The inspection was conducted by :-

Messrs:	Tshikovhi	K.
	Maduka	N.D
	Mamali	M.E

SECRETARY TO TREASURY

REF : 3/5/5/2

ENQ : Tshikovhi K.

The Superintendent General
Department of Education, Arts and Culture
Private Bag x 9489
PIETERSBURG
0700

FINANCIAL INSPECTION : **SINTHUMULE SECONDARY SCHOOL**
PERIOD COVERED : **13.01.1998-28.09.2001**
DATE OF INSPECTION : **26.09.2001 – 13.11.2001**
AREA : **SOUTPANSBERG DISTRICT**
REGION : **THREE**

1. CASH INSPECTION

Cash on hand as at 13.01.1998	= Rnil
Add: Total receipts from 13.01.1998-28.09.2001	= R314 694.75
Less: Total deposits from 13.01.1998-28.09.2001	= R314 069.57
Cash on hand as at 26.09.2001	= R 625.18
Actual cash on hand found at 26.09.2001	= R Nil
Difference	= R 625.18

The difference was discovered as a shortage, which resulted as a difference between total money collected per receipts as from 13.01.1998 to 28.09.2001 and total money banked on the same date.

2. RECEIPT MISTAKES

- 2.1 In most of the receipts issued, alterations and difference between amount in words and amount in figures were made, for example.

RECEIPT NO.	DATED	RECEIPT NO.	DATED
260981	18/01/99	265604	15/01/00
260979	18/01/99	36076	25/01/99
36088	25/01/99	36113	11/05/99

Referred to Provincial Government Gazette Extraordinary dated 16 July 1999 page 3 paragraph 5(2)(c).

3. RESERVE STOCK REGISTER

- 3.1 The register was found not maintained and the officer in charge was advised to introduce the same immediately as required by Rules and Regulations governing the control of school without hostels Para 9.9.1/

4. EXPENDITURE VOUCHERS

- 4.1 It was discovered that payments were made to the teaching and non teaching staff members without standardised or fixed tariffs in respect of the travelling allowances for example:-

DATE	CHEQUE NO.	PARTICULARS	PAYEE	AMOUNT
04.03.99	1695	Transport to and from P/Burg	Ramabulana M.	R262.49
11.03.99	1701	Attending course at Veco	Mohlopi P.	R106.00
11.03.99	1702	Transporting learners LTT	Masala R.T	R143.60
20.04.99	1729	Course to Ramaano Mbulaheni		

		Training Centre	Ramovha M.	R152.00
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The officer in charge was advised to introduce standardised tariffs for their payment which may be revised yearly in consultation with the school staff and school Governing Body matters.

- 4.2 When inspecting the expenditure payment vouchers, it was discovered that payments were made without the supporting documents e.g.

DATE	CHEQUE NO.	PARTICULARS OR ITEM DESCRIPTION	PAYEE	AMOUNT
01.03.99	1688	Attending a maths course at RMTC	Serakalala	R 92.00
02.03.99	1689	Some teacher's job course @ R70.00	Mudau T.E	R280.00
03.03.99	1693	Attend course at Univen	Mohlopi W.S	R113.00
20.04.99	1730	Course attended at Lemana	Sathekge M.S	R 22.00
22.04.99	1733	Transport for the course RMTC	Saphana E.	R 38.00
29.04.99	1739	Transport to Sekgosese	Mapholi L.	R 26.00
18.05.99	1755	Transport to Schoemansdaal course	Makgapa M.	R159.00
12.10.99	1814	Transport to RMTC course	Tshivhenga B.A	R 91.00
10.09.99	1803	Purchasing of study guide, no slip.	Ramarope P.	R 60.00
13.08.99	1991	Transport to LTT, netball club.	Masela R.T	R130.00
19.008.99	1792	Transport to Tshiozwi netball	Makhode	R120.00
22.08.99	1794	Transport to Univen Physical	Mathole L.S	R 4.00

		Science		
10.02.98	1529	Affiliation fee: spots	Soutpansberg	R2182.00
08.06.98	1584	Transport: course attended	Serakalala	R 190.00
25.01.01	2028	Transport allowance to LTT	Tshivhenga B.A	R 80.00
26.01.01	2032	Transport allowance, to Area Office	Lethole T.A	R 80.00
01.03.01	2057	Attending a course at Tshakhuma	Hlabioa M.	R 52.00
12.03.01	2076	OBE Workshop	Swobani S.	R 30.00
15.03.01	2085	Transport allowance to Veco	Moseboa ADV.	R 52.00
11.05.00	1919	Transport allowance: Afrikaans course	Amaohlopi W.S	R 72.00
11.05.00	1920	Sports Transport	Tshivhenga B.A	R 120.00

Kindly explain the whereabouts of the supporting documents i.e. receipts, invoice, letters etc.

Refer to Provincial Gazette, Extraordinary, 16 July 1999 7(6)(ii).

- 4.3 The following expenditure vouchers i.e. claim forms, were not signed by the chairman of the School Governing Body (SGB), the Principal and the Treasurer.

DATE	CHEQUE NO.	PARTICULARS	PAYEE	AMOUNT
25.01.01	2028	Transport to LTT	Tshivhenga B.R	R 80.00
01.02.01	2040	Transport allowance to Pietersburg	Luvhimba M.	R 77.00
01.02.01	2042	Transport allowance to Pietersburg	Mohlopi W.	R 77.00
15.05.01	2142	Purchasing of grease	NTK	R 110.00

01.10.01	2172	Purchasing of disc	Mafadza filling station	R 70.00
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Paragraph 7.3.1 of the Rules and Regulations controlling Community and Government school funds, states that all payments made from school fund, must be authorised by the relevant signatories.

- 4.4 It was also discovered that, payments were made without first making quotations.
e.g.

DATE	CHEQUE NO.	PARTICULARS	PAYEE	AMOUNT
09.01.99	1661	Reparing of school windows	Abet steel	R 222.00
11.01.99	1662	Transporting goods from easy build.	Kutama Reuban	R 102.00
29.01.99	1664	Stationery brought from Surat.	Surat	R2 389.90
03.03.99	1690	Filling vertical blind curtains	Matman	R2 961.00
03.03.99	1691	Treated poles	Easy build	R 219.52
12.03.99	1704	Transporting securities: Phadziri Bus.	Phadziri Bus Service	R1 387.00
06.03.98	1533	Reparing of furniture desks	Isofo handler	R 719.22
30.04.98	1558	Stationery Surat	Surat	R1 672.86
29.01.01	2035	Stationery Surat	Surat	R1 750.71

The officer in charge was advised to make at least three quotations before paying or purchasing for any service rendered to the school and attach them to the claim forms together with supporting documents for that particular services rendered.

5.1 FINDINGS

5.1 The officer responsible for the collection and receipt of school fund was found not appointed in writing as required in paragraph 2.1.1 of the Rules and Regulations governing the control of school fund at community and government schools of the Department.

Kindly comply in future.

5.2 The receipt books and cashbooks as well as other financial records, were found not checked by the checking officer.

This is contrary to Provincial Government Gazette Extraordinary dated 16 July 1999 paragraph 2 (iii).

5.3 Paragraph 3.2 of Rules and Regulations controlling the Community and Government schools funds, states that all monies received during a particular month must be banked within that month. But this is not the case at Sinthumule Secondary school. Money collected on the 26-29.05.98 and 01 and 03.06.98 was found banked on the 16 July 1998.

This tendency should be done away with as soon as possible.

5.4 Expenditure voucher payments were made without:

- approval of school management
- supporting documents attached
- quotations made.

This is contrary to Provincial Government Gazette Extraordinary dated 16 July 1999 page 4 item 5 paragraph (f)(I) and page 5,7 (I) and 9(II)

5. RECOMMENDATION

- 6.1 The officer responsible for the collection and receipt of school monies should be appointed in writing as stipulated in paragraph 2.1 of the Rules and Regulations governing the control of school fund at Community and government schools without hostels.
- 6.2 The checking officer should do his work accordingly. Referred to Provincial Government Gazette, Extraordinary dated 16 July 1999 paragraph 2(ii).
- 6.3 Money collected should be banked immediately. Referred to Provincial Government Gazette, Extraordinary dated 16 July 1999 paragraph 39(vi) page 4.
- 6.4 The shortage discovered should be made good by the person responsible for the custody of and accounting for such cash, as required by the Rules and Regulations governing the control of school fund at Community and Government schools without hostels paragraph 2.4
- Reserve stock register should be maintained and must be kept by the Principal only.
- 6.5 Referred to Rules and Regulations governing the control of school fund at Community and Government schools without hostels issued by the Department of Education, Arts Culture and Sports paragraph 9.

6 GENERAL REMARKS

- 7.1 A progress report of all shortcomings mentioned above should be submitted to this department without delay.

7 The inspection was conducted by: Messrs Tshikhovhi K.
Maduka N.D
Mamali M.E

SECRETARY TO TREASURY

Ref: 3/5/5/2
Enq: Sidebi T.C

The Superintendent General
Department of Education: Sports and Culture
P/ Bag x 9489
PIETERSBURG
0700

**FINANCIAL INSPECTION: MUDIMELI SECONDARY SCHOOL
SOUTPANSBERG AREA: PERIOD COVERED: 02/02/1998-11/09/2000.**

1. CASH INSPECTION

1.1.	Add total receipts as from 02/02/1998-11/09/2000	= R 99 355-00
	Total surplus already banked	= R 3601-90
		= R 102956-90
	Less total deposits as from 02/02/1998-11/09/2000	= R 99781-36
	Total under banking	= R 3175-54

Cash on hand as at 27/09/2001	= R	Nil
Actual cash on hand as at 17/09/2001	= R	Nil

1.2 The over banking and under banking were detected as shown hereunder:

(a) **OVERBANKING**

In 1999 total income was	= R20 800-00
In 1999 total deposits was	= R23 200-00
Over banking	= R 2 400-15

In 2000 total income was	= R49 291-00
In 2000 total deposits was	= R50 592-75
Over banking	= R 1301-75

(b) **UNDERBANKING**

In 1998 total income was	= R29 164-00
In 1998 total deposits	= R25988-46
Under banking	= R 3175-54

Your explanation with regard to the above statements is awaited.

2. **BANKINGS**

When comparing the deposit slip dated 12/05/2000 (bank date is 17/05/2000) the amount indicated is R1420-00 but money deposited as reflected on the bank statement number 29 dated 15/06/2000 is R420-00. An amount of R1000-00 was found under banking must be made good by the responsible teacher (Mr Madzhasi Paul) without delay.

3. RECEIPT MISTAKES

3.2 Signature of the Treasurer was not appended on the following issued receipts

Receipt No.	Date
22125 – 22129	N/A
22168 – 22173	“
22219 – 22239	“
22243 - 22253	“

Alterations affecting amount must be avoided at all times.

3.4. Carbon paper was not inserted when receipt number 99942 dated 11/02/98 was issued. Please avoid such mistakes in future.

3.5. The following receipts were found indicated as “CANCELLED” without their originals

Receipt No.

16201 – 16216

16228 – 16255

16120 - 16141

16163 - 16200

Please indicate the reasons for the cancellation of the above receipts and also attach the originals for future inspection.

3.6 Counterfoil receipt numbers 22701 – 22708 could be found for inspection. Please indicate the reasons for the removal of the receipts and immediately trace them for inspection.

3.7 Receipt numbers 22253 – 22300 for the year 1998 and 16424-16500 for the year 1999 were left unused.
Indicating the reason please.

4. CANCELLED COUNTERFOIL CHEQUES

4.1. The following counterfoil cheques are indicated as “CANCELLED” but the original cheques could not be found attached on the same counterfoil cheques:

CHEQUE NO.	DATE	AMOUNT
0009	06/05/98	R743-56
0032	12/09/98	R3000-00
0080	07/06/99	R400-00
0096	02/09/99	R1000-00
0097	08/09/99	R80-00
0098	01/09/99	R690-00
0172	04/09/2000	R80-00
0178	07/09/2000	R300-00

For the smooth checking and clarity the original cheques must be traced and attached to the relevant counterfoil cheques, please.

4.3 The following cheques were found not recorded on the Expenditure register as should be the case.

4.4 Amount in words and figures differs on cheque number 0134 dated 31 March 2000.

Words: seven three five zero rand only Figures, R7350-00

5. Your earliest reply to this report will be appreciated.

6. The inspection was conducted by:

SIDEBE T.C.

MAGORO F.S.

MAKHUVHA M.S

SECRETARY TO TREASURY.

ANNEXURE E

MEETING OF HEADS OF COMPONENTS

VENUE: HEAD OFFICE

DATE: 04 JUNE 2002

TIME: 10:40

ROLL CALL: Tshikhovhi NJ (Chairperson)

Masehela MB (Scribe)

Kgaphola TP

Raliwedza TP

Baloyi TS

Rambuda TE

Shibambu BG

Moabelo MB

Sigwadi NN

Chauke AK

ABSENT: Bopape NJ

AGENDA:

1. Work plan.
2. Budget inputs
3. Training needs
4. Time frame of projects
5. AOB

DISCUSSIONS:

OPENING REMARKS:

- The Chairperson welcomed all present and wished everybody fruitful and constructive deliberations.

WORK PLAN:

- The work plan for 2002/03 was discussed and the final project for June 2002 - March 2003 was recommended and adopted as follows:

A.

PERIOD	PROGRAMME	TARGET DATE
JUNE	1. Finalization of o/s projects & reporting - Department of Health 2. District Councils	03 June - 14 June 2002
JUN-JUL	Remaining hospital projects - Department of Health	17 June - 12 July 2002
JUL-SEP	Department of Education Community schools Vhembe District	16 July - 06 Sept 2002
SEP-NOV	Mopane	09 Sept - 01 Nov 2002

NOV-DEC	Bohlabela	04 Nov - 06 Dec 2002
JAN-MAR	Capricorn	13 Jan - 07 March 2002
MARCH	Bushveld	10 March - 28 March 2002

B. RESTRUCTURING OF INSPECTORATE:

Following the leadership crisis prevailing in the Inspectorate, it was resolved that:

- Relevant personnel had to be suitably placed in accordance with seniority.
- Leadership had to be by merit in terms of competency.
- responsibility, capability and qualification.
- Vacant posts had to be filled, e.g. Senior Manager of Inspectorate and Regional Heads in Bohlabela and Capricorn.

BUDGET INPUTS:

- The Chairperson indicated that the budget inputs were required by the Department on or before 07 June 2002.

- It was therefore imperative that the components must draw up their budget inputs and have them submitted to Mr Kgaphola on or before 21 June 2002. (This was after the meeting had been informed that there still was a problem with the formatting of the Budget in line with the new activity-based budgeting.)

TRAINING NEEDS:

- ✓ As there was confusion with the residence of the Inspectorate between the Office of the Premier and the Department of Finance, no training needs for the financial year 2002/03 were submitted.

- ✓ Heads of components were thus requested to submit training needs for their components to Mr Kgaphola on or before 10 June 2002.

TIME FRAME FOR PROJECTS:

- ✓ This matter was regarded as having been addressed by the target dates on the work plan.

AOB:

OUTSTANDING REVENUE

- ✓ Seeing that the revenue outstanding by Gauteng has been inspected and finalized, the onus rests with Gauteng to prove that this Province owes her the moneys expended by her for the period under review.
- ✓ It was then resolved that Mr Tshikovhi would meet officials from the Accountant General Chief Directorate to finalize the matter.

FORMALISE TRANSFERS AND SECONDMENT:

- ✓ Mr Chauke led the topic indicating that transfers and secondments were not properly handled as the information of officials' transfers were not recorded in their personal/personnel files.
- ✓ It was resolved that Chauke's case be discussed at another forum,

- ✓ which would be able to finalize the matter. It was the feeling of the house that the HOC'S meeting was the wrong platform. It was agreed that the issue should be solved among Messrs Chauke, Baloyi, Kgaphola and Tshikovhi.

CLOSURE:

- ✓ In closing, the chairperson reminded the HOCs that they should make feasible moves to ascertain that the allocation of vehicles to inspection points was done in such a way that we wouldn't find three cars parked at one institution, ferrying only officials.
- ✓ Care should be taken that officials alternate the use of subsidized vehicles when there are two or more officials in one institution.
- ✓ The Chairperson thanked everybody present and the deliberations that each contributed to the betterment of the Directorate.
- ✓ It was a pity that the officials could not be served lunch as they had been kept in the meeting for the whole day. He hoped that maybe next time it would be possible as refreshments were now going to be budgeted for.
- ✓ The meeting was officially closed at 15:55.

MEMO

TO: THE HEAD OF DEPARTMENT

FROM: INSPECTORATE DIVISION

DATE: 16 MAY 2002

APPOINTMENT FOR A MEETING WITH THE HEAD OF THE DEPARTMENT

1. OBJECTIVE:

Secure an appointment for meeting the Head of the Department.

2. REASON:

Grievances of officers in the Inspectorate Division

3. BACKGROUND:

3.1 Transfer of inspectorate officers from the Department of Finance, Economic Affairs, Tourism and Environment to the Office of the Premier.

3.1.1 The expected transfer has caused a lot of sensation, demoralization and uncertainty for all officers in the Inspectorate division.

3.1.2. All the inspection programmes have been suspended which means that since 02.04.2002 officers have been stopped from working, to date.

3.2 BUDGET

3.2.1. All operational activities have been suspended since the budget inspection and been transferred to Internal Auditing managed by the Premier's Office.

3.2.2 Subsidized vehicles are no longer used for official duties yet the subsidy payment goes on.

3.2.3. Petrol and subsistence transport allowances for the previous and current financial years are still outstanding.

3.3. COMMUNICATION

3.3.1 There is a lack of communication between Financial Inspectors, Internal Auditors and/or their managers.

3.4 SUGGESTIONS

3.4.1. It is suggested that a committee with at least four (4) members from the inspectorate be appointed to manage change and bridge the gap between the Financial Inspectors, Internal Auditors and the Managers.

3.4.2. All outstanding payments be settled without any further delay.

3.4.3. Absorption be in TOTAL and not the selected few without due resource, as highlighted in the contents of a minute from the Office of the Premier dated 26/04/2002, Ref: JJN Morudu.

NB: We therefore request an appointment for a meeting with the Head of Department between now and 24 May 2002.

**MINUTES OF THE MEETING MANAGEMENT MEETING HELD IN THE
CONFERENCE ROOM OF THE DEPARTMENT OF FINANCE, ECONOMIC
AFFAIRS AND TOURISM ON 09/02/2001 AT 12H30.**

1. **OPENING:** T.S BALOYI

2. **PRESENTEES:**

MR. MW Maluleke (Chairperson)

MESSRS: MJ Nkuna
TS Baloyi
MJ Nkuna
NG Matshavhange

MS MD Mathebula

MRS MS Khuzwayo
SE Tshimbiluni
RV Shivambu
MH Mabuza

3. **ABSENT WITH APOLOGY:** None

4. **INVITED GUEST:** Director Corporate Services: Mr BT Phiri

5. **OPENING REMARKS:**

The Chairperson welcomed the Director, all the staff present and declared the meeting opened.

His remarks followed a prayer by Mr T.S Baloyi.

6. **MATTERS**

❖ **INSPECTION REPORTS**

It was stated that the Inspection Sub-directorate was experiencing some problems with their reports because when they conducted inspections and compiled reports, they submitted them to Head Office at Pietersburg for approval and typing. These reports had not been dispatched to the points/institutions as from 1997 to date. There was therefore a feeling that all regional reports should be submitted to the Regional Head (Lowveld) for approval as this caused a delay in their processing.

- In response, the Director indicated that it had been agreed with other Directorates that everything concerning inspection and other divisions should be done at Regional level. In this case, the Director was surprised to learn that reports were still sent to Head Office for

- typing and approval. He concluded by promising that he would contact the relevant Directorate so as to try to sort this matter out.

- **CHANNELS OF COMMUNICATION**

It was reported that some of the divisions used to communicate directly with their directorates at Head Office without informing the Regional Head. It was further stated that some of the correspondence was being addressed directly to individuals without the Regional Head's knowledge.

In response, the Director stated that there was a circular which addressed how communication should be followed by the various Chief Directorates. He further indicated that this kind of malpractice should have been addressed to the directorates concerned. It was agreed that the Regional Head should refer this issue to the Directorate concerned. If this was not adhered to, he should report back to the Director.

- **RENEWAL OF LIQUOR LICENCES**

The Licensing section was having a problem with renewal forms as there was a delay in clients' receiving them from Head Office by the clients. It was further indicated that the section never received a

response from Head Office. Consequently, it was difficult for clients to pay or renew their licenses in time.

In this case, the feeling was that the clients should be allowed to pay or renew their licenses even though they had not received their renewal forms. It was suggested that Head Office should use the previous system (i.e. processing and issuing, dispatching them to the Regional level, with the latter distributing same to the respective license holders).

The Regional Head promised that he would discuss this matter with the Directorate concerned (i.e. Commerce).

He directed the Liquor Division to issue a memo to Head Office for an extension of the period of grace to all clients/license holders. His feeling was that the said memo should state the fixed period of the grace to be so granted. He requested the Division to inform him of the outcome.

➤ **CLEAR STREAMLINING OF REVENUE AND FINANCIAL INSPECTORS**

It was reported that there were two groups of inspectors doing

fieldwork. In this case, it was not clear as to how the two were distinguished in as far as their daily task was concerned. The Director responded by giving a clear explanation as to how the two sections should operate and which tasks had to be fulfilled, among others:

REVENUE INSPECTORS ARE TO:

- (a) monitor the collection, safe custody and banking of public monies;
- (b) check cash on hand, cashbooks and deposit books; and
- (c) maximize the collection of revenue from all Provincial departments, whereas

FINANCIAL INSPECTORS ARE TO:

- (a) conduct inspections;
- (b) investigate and inspect the systems to safeguard public funds; and
- (c) compile reports.

In response, the Regional head promised that he would contact the various Directorates in order to sort these problems out. The Director concluded by indicating that the Regional head should co-ordinate with the various Directorates so as to try to prevent any

problems that may arise.

➤ **STATIONERY, PROTECTIVE CLOTHING AND CLEANING MATERIALS**

It was reported that the Administrative Services were having a problem because when they made a requisition, they never received the required stationery, protective clothing and cleaning materials.

It was stated that cleaners were called to Head Office for fittings but were suddenly told that there was no more protective clothing.

It was said that another uniform was sent to Administrative services, unfortunately the sizes were too large and they were sent back to Head Office. It was stated that Head Office used to send small quantities of cleaning materials.

In conclusion, the Director directed that there should be always a standing order for replenishment. He further indicated that he would discuss the matter with the Head of the Division concerned.

➤ **STAFF ASSESSMENT**

It was said that there was a problem due to late receipt of

questionnaires from Head Office with a short specified time frame. This made it difficult for officials concerned to complete them properly. In response the Director mentioned that there were so many files which were supposed to be signed and some of which were completed incorrectly. Therefore, he referred them back to HRM for rectification.

In conclusion, the problem was noted by the Director.

➤ **REGIONAL BUDGET**

The Director mentioned that the purpose was to allow the Regional Officers to run their own budget for specific objectives. It was further stated that the organogram for the Region had been approved.

❖ **REGIONAL MEETING**

The Director requested the Region to have scheduled dates for general staff meetings as well as for the sectional heads meetings for 2001.

❖ **ADVERTISED POSTS**

The Director asked about the progress on posts which had been advertised for the Region. The Regional head responded by saying that the applications had been sent to Head Office, pending the outcome. In response, the Director said that it was the duty of the region to have enquired about short-listing rather than waiting for the outcome. The Regional head was then tasked to follow up in this regard.

❖ **VOTE OF THANKS**

Mr Baloyi T.S thanked all members present.

❖ **CLOSURE**

Mr Baloyi T.S rendered a prayer and the Chairperson declared the meeting closed.

MINUTES OF THE HEADS OF COMPONENTS' MEETING

DATE: 17 JANUARY 2003

VENUE: HEAD OFFICE, MR KGAPHOLA'S OFFICE, NO. 134.

TIME: 10:00

1. The meeting was declared opened by the Chairperson at 10h40.

2. ROLL CALL:

Those present at the meeting were the following officials:

- ❖ Tshikovhi NJ (Chair-person & Acting Senior Manager)
- ❖ Kgaphola P (HOI)
- ❖ Masahela MB (Scribe & Acting Head Fraud Unit)
- ❖ Bopape NJ (Deputy HOC Waterburg)
- ❖ Shibambu BG (HOC Waterburg)
- ❖ Rambuda TE (Deputy HOC Waterburg)
- ❖ Sigwadi NN (HOC Vhembe)
- ❖ Mmbi MM (Deputy HOC Vhembe)
- ❖ P. HOC Sekhukhune)
- ❖ Baloyi TS (HOC Mopani) Moabelo MB (HOC Sekhukhune)
- ❖ Mashilo ME (De

3. The agenda of the day was as annexed to these minutes.

4. DELIBERATIONS

4.1 REMARKS BY THE CHAIRPERSON

The Chairperson welcomed all especially since this was the first meeting after the festive season. He further encouraged everybody to participate actively and contribute towards the plenary session, as that is the only way of making the session a success. It would also be easy when one had to report back to his colleagues, as one would be reporting those things that one had deliberated on.

4.2 OUTSTANDING REPORTS

Due to the unavailability of typists at head office it was decided that all handwritten reports would be handed back to the compilers who would then make a point of having them typed. It was further agreed that all outstanding hospital reports should be at head office on or before 14 February 2003. All other reports had to be submitted on 28 February 2003.

4.3 COOPERATION BY HOC'S.

It was noted with regret that HOCs were not exercising their

authority when it came to checking the following:

Arithmetic errors on S & T claims

- ❖ Exaggeration of kilometres travelled
- ❖ Rounding off private kilometres
- ❖ Point to point logging
- ❖ Tollgates passed at awkward hours.

These factors, when discovered at head office, would definitely delay the processing of the claims, as they would have to be returned to the officers of origin.

POSTING OF INSPECTORS

- ❖ It was agreed that Hocs would in future compile a list of all postings of inspectors to head office prior to the actual assumption of duty by the said officials.
- ❖ The said listing would necessarily have to be approved by the HOI before the inspectors could embark on the envisaged tasks.
- ❖ There would also be no deviations from this procedure.

4.4 PROJECTS

- ❖ The Department of Education had issued tenders for the inspection of public schools in all districts. In future all public schools would be inspected by private companies.
- ❖ This arrangement had an influence on the year programme of the inspectorate, as all schools should be removed from the ensuing year's programme.
- ❖ It was then agreed that Hocs would draw up a new programme, which would include departments of Finance and Agriculture.
- ❖ These programmes would be submitted to the HOI on 22 and 23 January when inspectors would be attending a photo shoot at Polokwane.

4.6 OD EXERCISE, EILAND

During the OD exercise that was carried out at Eiland in November 2002, certain changes were effected that were going to have an impact on the structure of the inspection directorate.

Inspectors were going to be absorbed into the districts' structures and by so doing they would report administratively to the district manager but functionally to the HOI at the office.

The fraud unit component was to be discontinued as a new Safety and Risk Management Directorate had been established and it was decided that the two components might eventually duplicate duties.

4.7 PMS IMPLEMENTATION

At present the inspectorate was unable to implement the subject system, as some of the officials had not yet been trained in the basic necessities and merits of the system.

The office of the manager HRM had been informed about the lack of training of some of the inspectorate personnel.

4.8 WORKSHOP vs POLICY

- ❖ There was consensus that there was lack of uniformity of reporting and other related issues surrounding the days' activities of the inspectorate and these necessitated a comprehensive workshop for all inspectors.

- ❖ It was agreed, however, that before this workshop could be arranged a policy or guidelines would have to be drawn which would form the basis of the workshop.
- ❖ A 'bosberaad' would be held at a venue to be decided upon depending on availability of accommodation, from 31 January to 02 February 2003, focusing on the establishment of the policy.
- ❖ The following officials would be expected to attend the 'bosberaad'.
 - ❖ Shibambu BG
 - ❖ Rambuda TE
 - ❖ Baloyi TS
 - ❖ Chabalala MD
 - ❖ Sigwadi NN
 - ❖ Mmbi MM
 - ❖ Moabelo MB
 - ❖ Mashilo ME
 - ❖ Masehela MB
 - ❖ Bopape NJ
 - ❖ Tshikovhi NJ
 - ❖ Kgaphola P

4.9 GENERAL

The office was still waiting for the inputs from Hocs which should be incorporated in the addendum to the subsidized motor vehicles policy.

Mr Shibambu indicated that there were officials who had not yet attended computer literacy courses. He further indicated that he would forward the necessary recommendations to Mr. Masehela for further processing.

Mr Tshikovhi announced that there would be a photo session on 22 and 23 January 2003 at Lambprint in Polokwane, and all officials should avail themselves as this was for their inspection identification.

4.10 CLOSURE

The meeting was officially closed at 15:00.

DATE: 11 JUNE 2001

LEBOWAKGOMO COMPONENT MEETING

**MINUTES OF THE MEETING HELD ON 14 JUNE 2001 AT
LEBOWAKGOMO COMPONENT OFFICE.**

CHAIRPERSON: Moabelo M.B

SCRIBE: Nong R.N

VENUE: LEBOWAKGOMO COMPONENT HALL

1. The meeting started at 9:00 and the following members were present:

MOABELO M.B

RIBANE T.J

MASHILO M.E

LEKGEMA M.P

MATLEJOANE M.A.T

NONG R.N

MAMABOLO M.J

GWANGWA M.P

SEKOTLONG C.D

2. CHAIRPERSON'S REMARKS

The Chairperson welcomed all members present. He indicated that he would be Chairman for the last time and requested that the Chairmanship be rotated among all members from the next meeting.

3. MINUTES

Minutes of the meeting held on 06 December 2000 were read, corrected as well as adopted.

4. MATTERS DISCUSSED

4.1 Violation of Authority

4.1.1 This referred to the inspection, which should have been carried out at Kusche Agricultural High School during April 2001. Mr Ribane alleged that his instructions given to subordinates were overruled by other members of the management during the time when inspection was to be done at the above-mentioned school. It was resolved that the matter be discussed in the meeting to be held on the 11 June 2001.

5. SENIORITY LIST

- 5.1 It was agreed that seniority list be furnished, regardless of whether we fell under the office of the premier or not.**
- 5.2 Further discussions on the moving of the present financial inspectors to the office of the Premier as internal Auditors were closed due to the fact that an official document to that effect was not available.**

6. SUBMISSION OF INSPECTION REPORTS

- 6.1 There was a concern about inspection reports and annexures which got lost between the Lebowakgomo Component and Pietersburg head office due to lack of proper control.**
- 6.2 It was further noticed that inspection reports did not reach the auditees timeously and this caused duplication of the work.**
- 6.3 Regarding this matter it was resolved that an independent typist be made available.**

7. SECTIONAL MEETINGS

7.1 It was concluded that the old system of holding sectional meetings be adopted and be held on the first Monday of the first week of each month.

8. OBSTRUCTION FROM PERFORMING OFFICIAL DUTIES

8.1 Botlokwa Hospital was an example of a concern that the work of inspectors was being disrupted by the management without prior discussions with the team leader or the supervisor of the team.

8.2 It was resolved that the management should first assess the work before an inspection at a particular institution could be abandoned.

9. TRANSPARENCY (INFORMATION AFFECTING INSPECTORS)

9.1 On this issue it was highlighted that there was a communication breakdown between the management and the inspectors regarding the advertising of posts.

9.2 There was an appeal that the advertising of posts, whether internal or external, should be made known to inspectors in good

9.3 time and not after they had been filled.

10. THE EXTENT TO WHICH THE APPEAL OF 1996 REGARDING SECOND AND THIRD NOTCHES, INCLUDING PROMOTIONS, HAD PROGRESSED.

10.1 The management was requested to make a follow-up on this matter.

10.2 As regards complaints about the payment of second and third-level notches, it was resolved that the matter be suspended until letters from Human Resources Section were released.

11. REPORTING FOR DUTY ON MONDAYS AT LEBOWAKGOMO OFFICES

11.1. Reporting for duty at Lebowakgomo on Mondays seemed to decrease their productivity, and for that reason it was accepted that inspectors could go straight to their inspection points unless they were needed urgently at the office.

12. OFFICIAL LEBOWAKGOMO HEAD OF INSPECTION OF COMPONENT

12.1 Concern was expressed because Mr Ribane had not been officially introduced by Mr Tshikovhi.

12.2 The matter was scheduled to be discussed during the meeting to be held with Mr Tshikovhi on 11 June 2001.

13. OFFICIAL LETTERS OF APPOINTMENT AS INTERNAL AUDITORS

13.1 Concerning this issue of letters of appointment, Mr Moabelo indicated that Mr Madima was busy compiling them and they would be provided after they had been completed.

14. HANDING-OVER REPORT TO THE NEW HEAD OF COMPONENT LEBOWAKGOMO

14.1 It was agreed that the hand-over report be done between Mr Ribane and the management of the Lebowakgomo Component.

15. UNFAIR DISTRIBUTION OF DUTIES

15.1 The absence of Mr Nong and Mr Moabelo at Mankweng Hospital was referred to. Their unavailability was alleged not to have been explained whatsoever.

15.2 Mr Moabelo appealed to all inspectors to raise their concerns to him immediately and not to wait until the date of the meeting.

16. BENEFITS TO OFFICERS

16.1 The inspectors made a request that a follow-up of the application for subsidized vehicles for Mr Ribale, Mr Sekotlong and Mr Kgashane be done.

17. OFFICIAL CELLULAR PHONES FOR MR. KGASHANE AND OTHERS

17.1 It was alleged during the discussions that Mr Kgashane was on the list of inspectors to be allocated a cellular phone but he was never supplied with one and this meant that someone was allocated that cellular in the name of Mr Kgashane.

17.2 This had also happened to Mr Moabelo and Mr Senthumule, both

of whom were alleged to be on the list, but Mr Moabelo was allocated the one which was supposed to be of Mr Senthumule's.

17.3 It was concluded that a follow-up should be made in this regard.

18. CLOSURE

18.1 Mr Sekotlong was nominated to be chairperson of the next meeting, and Mr Kgashane the Secretary. The date of the next meeting was decided to be on the first Monday of the first week of the month.

MINUTES OF THE MOPANI DISTRICT MANAGEMENT MEETING HELD ON 06 FEBRUARY 2002 AT THE DISTRICT OFFICE CONFERENCE HALL

1. OPENING AND WELCOMING REMARKS

The Chairperson, Mr Mokganya, opened the meeting and welcomed everybody. The timeframe within which to conclude the meeting was set at 11h45.

2. APOLOGIES

Mr M.D Shikwambani of Human Resources Management could not attend because he was attending another meeting.

3. CORRECTION OF MINUTES

Administration apologized for the delay in dispensing the minutes of the previous meeting. The minutes were corrected and thereafter adopted by the house.

4. MATTERS OF THE PREVIOUS MEETING

4.1 ABET TRAINING

It was reported that the Resource Centre had been completed and what was left was for the programme to be put in place.

4.2 LEAVE PLANS

Managers had to submit annual leave plans for the Mopani District, which leave plans should be further submitted to Head Office on or before 05/03/2002 as suggested by Mr Mativandlela N.J of the Biodiversity Services.

4.3 REJECTED STOP ORDERS

It was reported that stop orders were no longer rejected by H/O and that SP files were sent to H/O with four officials to work on them. Capturing of stop orders was now allowed.

4.4 OFFICE ACCOMMODATION FOR ENVIRONMENT STAFF

Mr Nkuna M.J of Auxilliary Services stated that nearly all staff members in this Division were accommodated except Mr. Mativandlela N.J whose problem would be resolved in due course when installation of air-conditioners was completed. Mr Van Zyl C of Lulekani Office stressed the need to solve the problem of office accommodation in his area of work. It was emphasized, however, that this problem was being attended to by the Game & Parks Directorate with specific reference to Man'ombe, Lekgalameetse and other nature reserves.

4.5 ABSORPTION

It was indicated that Senior Managers' implementers did not agree on the policy to be followed in the absorption of employees due to financial constraints. The list of employees earmarked for absorption was under scrutiny. There was, however, a breakdown of

communication concerning the Bushbuckridge issue. To solve these issues dating back as far as 2000, it was suggested that a meeting be arranged with Mr Phiri, the Senior Manager in Corporate Services and Transformation Directorate.

4.6 TRANSFER OF AGRIC STAFF TO FINANCE

The above had not yet been resolved.

4.7 APPROVING OF CLAIMS

It was resolved that District Managers would be vested with powers to approve claim forms, but could delegate such powers to their immediate juniors since H/O needed specific signatures and not everybody's signature.

The issue of subsidized motor vehicle claims going to different directorates for approval purposes resulted in a great deal of delay and problems and the matter should be tackled immediately with H/O through a memorandum.

It was stated that S&T for financial inspectors was approved by managers in those areas where they were executing their duties but their transport returns were submitted to H/O via the Mopani

(Giyani) office.

- 4.8 (a) Monthly Report Format
- (b) Inputs for Annual Plans and
- (c) OD process (waiting for Senior Management approval).

4.9 ADDITIONAL KILOMETRES

It was decided that the total kilometres to be travelled per month would be controlled in the immediate future to minimize cost and effect control.

4.10 NEEDS & IMPROVEMENT AT NATURE RESERVES

Mr Joseph Nkuna highlighted the deteriorating state of the roof at the Man'ombe Nature Reserve Museum and Mr Nkuna Jackson pointed out the power failure at Legalameetse Nature Reserve.

Both the above instances were said to be in the domain of the Game & Parks Directorate who seemed, however, to be doing nothing to improve the situation.

4.11 DISTRICT TRANSFORMATION COMMITTEE

Ms Dorris Mathebula pointed out that this committee was being

neglected by the District Office divisions/sections and needed revisiting so that during the next meeting of the Management Committee each division/section should submit two (2) names of officers to serve in this committee.

4.12 ATTENDANCE REGISTER, IMBIZO & SURPRISE VISIT

Field workers, especially rangers, should be made aware that they had to sign at designated points (e.g. Chief's Kraal). Financial inspectors had to sign their pocket books and office workers had always to sign the attendance registers as a routine practice.

4.13 REGIONAL MANAGEMENT MEETING

Managers agreed that for the time being the most suitable venue to be used was the Giyani Conference Hall.

4.14 CRITICAL POSTS

Vacant posts for conservators were identified and submissions were handed to H/O but there had been no response to date.

4.15 END-OF-YEAR PARTY

The party did not take place due to poor and late organisation and

it was resolved that the party for 2002 would be arranged as early as September to avoid any further disappointment.

5. NEW MATTERS ARISING

5.1 PORTRAITS OF PRESIDENT, PREMIER & FINANCE M.E.C

Mathebula MD of Administration informed the meeting of portraits of the State President, Limpopo Province Premier and MEC for Finance in the Province to be hung in strategic places in all Mopani District offices. The portraits would be distributed as soon as hooks for the pictures had been purchased.

5.2 Mr. Jackson Nkuna of Financial Management pointed out that some revenue officers under his directorate were doing duties outside their scope of operation e.g doing environmental affairs/tourism duties without the knowledge of the Division. They were also found to be performing these duties using vehicles attached to Financial Management. It was agreed this problem would be followed up.

5.3 Due to renovation to the office at the Namakgale Revenue Office, Joyce Modise would move to join Mr D de Klerk temporarily.

5.4 It was announced that a new district manager for Bushbuckridge

- 5.5 District had been appointed and Mr A Dlamini had been seconded to Pietersburg. Every officer going to that district to perform any official duty should therefore first introduce him/herself to the new district manager to expedite service delivery and announce his/her presence (e.g. Inspectorate division and Financial Management officers).
- 5.6 Mr T.S Baloyi of the Inspectorate Division fulfilled the promise he had made the previous year when he brought back the vehicle to the pool for reallocation to the Provincial Revenue Division. The vehicle was no longer of use in the Inspectorate Division.
- 5.7 The resignation of the Chief Director of Corporate and Transformation, Marion Green-Thompson from the Department to join the HSRC in Pretoria was also announced.
- 5.8 Mr Muravha MG of the Tender Advisory centre informed the committee that Ntsika from the National Government had arrived at his offices unannounced and seemed to be interfering with the TAC activities and normal functions. The committee appreciated such information and pledged to help monitor Ntsika's activities.
- 5.9 Mr TS Baloyi raised a concern about interference by H/O on

matters affecting financial inspectors where instructions were given to inspectors without first approaching the district office, because this practice sometimes created confusion and misunderstanding that might lead to poor service delivery.

5.10 The Chairman, Mr MW Mokganya, closed the meeting at 13:00.

**MINUTES OF THE MEETING HELD ON 16 APRIL 1999 AT
LEBOWAKGOMO: HEADS OF COMPONENTS.**

CHAIRPERSON: Tshikovhi JN

SCRIBE: Masehela MB

1. The meeting started at 10:30 with a prayer rendered by Baloyi TS.

2. Present were: Tshikovhi JN (acting head of inspection HOI)
Masehela MB (reaction unit)
Senthumule MAJ (Southern Region)
Baloyi TS (Lowveld Region)
Sigwadi NN (Northern Region)
Rambuda TE (Northern Region)

3. The agenda of the day is discussed point by point below:

3.1 CHAIRPERSON'S REMARKS

Meetings of this nature used to be held every Tuesday but circumstances prevailing had rendered this exercise impossible, such that meetings were held after a long period of time. The proper practice needed revival. After careful consideration, Fridays were chosen as suitable days for meetings and on rotating basis.

3.2 TRAINING OF INSPECTORS: COMPUTERS

Even with the appointment of the department training officer, the computer literacy programme was not kick-starting. The inspectorate decided to take steps towards implementing this programme.

Revenue collectors were to be taken on courses as the programme was being implemented for the courses. The HOCs were to be roped in for the sake of continuity.

3.3 MISFOCUS OF INSPECTORS

Inspections at institutions collecting Revenue should be prioritized. Officers who were presently inspecting non-Revenue-collecting

institutions should be relocated and/or redeployed.

Inspectors were focusing on claims instead of inspection and work. Some inspectors were already phoning the head asking when claims were to be reinstated.

Inspectors spent much more time in areas where they could claim S&T.

It was resolved that:

(i) Inspectors will be allocated time frames which will of necessity be adhered to. Any days beyond the timeframe will be without any S&T claim.

(ii) Logbooks are going to be introduced at institutions in which Inspectors will have to sign.

(iii) HOCs will phone institutions to find out about the reporting of Inspectors.

3.4 QUARTERLY REPORTS

3.4.1 Quarterly reports were being submitted late to the head and the contents of the said reports were very poor and of a low standard.

3.4.2 Only one report had been received from dispensation and assets control for the period January to March 1999.

3.4.3 Southern region still owes Q.R for December 1998.

3.4.4 Highlights should be extracted even before the report is sent for typing.

3.5 SURPRISE VISITS

3.5.1 The aim of surprise visits by supervisors is to:

(i) Check on the progress and problems of inspectors.

(ii) Check on the attendance of inspectors.

3.5.2 Officers in Thohoyandou did not accept the reasons for the surprise visit of the head of inspections.

3.5.3 Reasons established by the H.O.I for the non-acceptance were:

(i) Officers did not report for duty for several days.

(ii) Officers were attending to personal things during working hours.

3.6 REPORT COMPILATION

3.6.1 Typists complained about the use of red ink and pencil by inspectors. Reports should also be neatly written and legible.

3.6.2 Reports were previously delayed in the typing pool due to the fact that the typist was relocated to Thohoyandou. This had now been resolved.

3.7 SUBSIDISED TRANSPORT

3.7.1 There would be a transport meeting on 21/04/99 which would be attended by Mr. Tshikovhi. It was after this meeting that Inspectors would be informed of the time and number of applications to be submitted. Submissions would be made through the HOC.

3.8 PROGRESS REPORTS: TLC'S & REGISTERING AUTHORITIES

3.8.1 Northern Region:

- (i) Malamulele, Vuwani and Dzanani were completed. Inspection at Sibasa had progressed to the year 1994.**

(ii) There was a problem, however, that many receipt books were missing.

3.8.2 SOUTHERN REGION

(i) Not much progress had been made. The team was dismantled when GOBODO Inc came into being and members of the team had to be deployed to GOBODO. Another team member was on sick leave.

3.8.3 LOWVELD REGION

(i) The TLC had informed inspectors that their records were electronically kept and as none of the PCs had ribbons no printouts were available.

(ii) Urban TLCs were not willing to be inspected.

(iii) Registering authorities were no longer keeping records. They alleged that records were sent to H/O.

(iv) It was decided that the Department of Public Transport should be informed about the above allegations.

3.9 PROCEDURES I.R.O. RELEASE FROM DUTIES

3.9.1 Officials and inspectors were taking V.S.P, but HOC and HOI

were involved from the start. They were only informed when there were problems with the applications.

3.9.2 The annual programmes had to be submitted to the HOI on 30 April 1999.

3.10 BRIEFCASES AND PROTECTIVE CLOTHING.

3.10.1 Inspectors did not co-operate with Mr Shibambu in giving their sizes. It was however alleged that size 42 was available.

3.10.2 HOI reminded Mr Maila (Admin) and the latter informed the meeting that he was looking for local supplier and would soon place an order.

3.10.3 Masehela M.B was tasked to make a follow-up of the matter and report at the next HOC's meeting.

3.11 RELAXATION OF 80KM RADIUS

3.11.1 A request that the 80km radius be relaxed or ignored was tabled, as officers from the Northern Region claimed that all their points were within 80km radius.

3.11.2 It was stated, however, that officers in the Northern Region

3.11.3 had previously claimed for S&T stating that they slept away from home, whereas they were sleeping at their homes.

3.11.4 It was decided that the 80km radius would remain.

3.12 AOB

3.12.1 S&T claims had been reinstated and officers could now claim for their absence from H/Q.

3.12.2 O/S Revenue i.r.o Medical Aid Schemes was not being paid and No follow-up was being made. Ms Masikhwa was compiling a report on the matter.

3.12.3 Tea & Lunch were not claimable if an officer was working within the Province.

3.12.4 The HOI would be going on leave and the HOCs agreed that Mr Mabuduga, the Deputy Director in expenditure control, would act as HOI.

3.12.5 Madams Muruge and Masikhwa were moving back to Van Riebeeck Building on that day.

3.13 DATE AND VENUE OF NEXT MEETING

3.13.1 The next meeting would be held in Thohoyandou on Friday 30 April 1999 at 09:00.

3.14 CLOSURE

3.14.1 In closing the HOI thanked all present for their active participation and reminded them to bring their lieutenants to meetings in future, so as to keep the ship afloat.

3.14.2 The closing prayer was rendered by Senthumule MAJ.

ANNEXURE F

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TO WHOM IT MAY CONCERN

I, DR LARAINÉ C O'CONNELL, hereby declare that I am an editor/translator and a registered member of SATI (South African Translators' Institute), Registration number 1001497.

I further declare that I have edited the following dissertation:

EVALUATING THE LEVEL OF JOB SATISFACTION OF FINANCIAL INSPECTORS IN THE LIMPOPO INSPECTORATE DIVISION

prepared by Mr **MD CHABALALA** in partial fulfillment of the requirements of the **MAGISTER TECHNOLOGIAE, Business Administration, DIVISION OF ECONOMIC AND MANAGEMENT SCIENCES, UNISA.**

DR LC O'CONNELL
12 June 2006