



Cape Peninsula
University of Technology

Faculty of Business (Bellville Campus)

Department of Public Management

Qualification: Magister Technologiae: Business Administration

2009

Employee perception of public sector compliance with Corporate Governance Principles: Case of the Western Cape Department of Cultural Affairs and Sport, South Africa

Mini-dissertation submitted to the Cape Peninsula University of Technology in partial fulfillment of the requirements for the Degree of Magister Technologiae in Business Administration.

By

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Date: September 2009


DECLARATION

"I, Nazima Parker, hereby declare that the contents of my thesis to be my original work and that is has not yet been partly, or fully submitted in respect of this or any other subject and that the work of others has been adequately referenced. It furthermore, represents my own opinions and not those of the Cape Peninsula University of Technology."

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ACKNOWLEDGEMENTS

Firstly, I would like to offer infinite gratitude to the **Almighty Allah** for granting me this great opportunity. His guidance, through strength and perseverance are what saw me through this indescribable achievement.

To my very dear family...**Mom, Dad, Sisters (Karima & Firzana), Brothers (Allie and Aslam), Sisters and Brothers in Law (Shaheed, Muhsin, Zarina and Hajiera)**, not forgetting 'my children': **Ridha, Zaheer, Hameed, Azrah, Nishaad and Uzayr** who literally had to take a 'back-seat' while I was pursuing my academic studies; 'thank you' for your support, patience and understanding during the trying times. Your support meant a tremendous amount to me and without you, I could not have completed. May the **Almighty** always watch over you and shower his choicest blessings upon you all.

Mr. Joel Moore, friend and confidant, sincere and heartfelt thanks to you...you taught me humility and perseverance, strength over defeat and a will to believe in myself through your unwavering belief and support in me. Your friendship and guidance has transcended the boundaries of race, religion and creed. Your persistent encouragement to continue and the manner in which you conducted your business dealings with integrity is an example of qualities I would like to possess. Accept this dedication as a small token of appreciation for the caliber of person you are and have been. I place you in the same category as that of my family and close friends.

To my very dear cousins **Fatima, Shanaaz and Ruhshana** and friends **Fatima, Dilshaad and Faeka**: I wish I were able to spend more time with you. You all mean a lot to me even though we may not always be in contact, I am grateful for the caliber of friends I have in you.

Special thanks go to my supervisors **Prof. Harry Ballard** and **Mr. Adriaan Haupt**, who availed of their personal time to follow through by being there during the difficult period. Prof Ballard, your guidance, support and advice has left only the greatest of respect for you. Words cannot begin to describe the gratitude I feel in knowing that through your support and guidance, I finally completed this great feat.

To my great academic support structure; my statistician **Mrs. Corrie Uys**, the grammarian: **Mrs. Ann Bytheway**, including **Mr. Daan De Goede** and **Ms. Daphne Morrison**, 'sincere thanks' for your assistance, advice and support during my years of academic studies. May God always watch over you and may you only go from strength to strength.

To nine very dear persons who impacted on my academic, career and life significantly ...

Your belief and faith in my ability is what 'kept me going'. Without your belief and faith in me, this great achievement might not have materialised. I can never forget you even though of you may believe that I have.

Mr. Lourens Visser, Mr. Tysie Francke (Oom Thys), Mr. Abdool Assim, Ms Hanneltjie Du Preez, Mr. Theophilus Mahlaba, Mr. Lungile Mabusela and Ms. Marchalene Benjamin... You all individually inspired this achievement equally yet differently, with your integrity, your beliefs and faith. I hope I can achieve a fraction of the qualities I have experienced in knowing you. People like you, reinforce my belief in humanity.

A special dedication to **Mr. Danie Immelman (Daantjie) and Mr. Tos Ehlers (Oom Tos)**: 'May the Almighty watch over you while you sleep. While I did not get a chance to say a farewell, you are always in my thoughts and prayers'.

To all my **study pals**, you inspired me and created that burning need to continue and while some of you may have decided to 'take a break' it was your belief and constant competitiveness that 'kept me on my toes'. Thank you all for keeping the challenge alive.

Thank you all for the vital role you have played in my life, you have all imparted a great degree of respect for you and this achievement is partly attributed to the role you played, simply by being the persons you are.

To all of you, I dedicate this achievement, without you this feat would have remained unfinished.

ABSTRACT

Greater emphasis has in recent years been placed on the fiduciary duties of managers' vis-à-vis Chief Financial Officers, Accounting Officers and political representatives. The exposure has given rise to the shift in focus to overarching activities promoting social responsibility, ethics, discipline, transparency, fairness, independence and most importantly, accountability. Previous research (Burger & Goslin, 2005) focused on the rising incidence of mismanagement of public funds within government departments which has been credited to non-compliance in good governance or best practices. The rising interest by the media and the public on governance and the role of public officials may be attributed to the various high-profile televised media releases; which includes the alleged alliance of Jacob Zuma with Schabir Schaik as emerged in the Schabir Schaik trial, the "Travelgate Scam", the "Oilgate Saga" and the "Arms Deal", which are but a few media reports. Corporate governance is thus understood as the method of control and accountability prevalent within the management and directorship of an organisation.

The seven principles as propagated by the King Report on Governance, 2002 (referred to as the King II report), namely discipline, transparency, independence, accountability, responsibility, fairness and social responsibility is examined in this paper so as to establish whether there is an understanding and application of corporate governance within the Department of Cultural Affairs and Sport, Western Cape Provincial Government or whether good governance is integrated throughout the Provincial Department in question. In addition, the paper presents the analysis and findings of the employee perception survey conducted on public sector compliance to corporate governance principles, within the above provincial department, who were utilised as the case-study for this paper.

The survey findings has revealed that the application of corporate principles exist in terms of the perceptions of the employees within the Provincial Department of Cultural Affairs and Sport. However, the study further revealed that there exists opportunities for improvement. The paper will detail the recommendations for the said department to promote corporate governance.

CONCEPTUAL DEFINITIONS AND ACRONYMS

- Accountability:** In terms of the King II Report of 2002, accountability is described as those individuals or groups who make decisions and take actions, need to be accountable for their decisions and actions.
- APP** Annual Performance Plan
- Batho Pele:** To promote the notion of “putting people first” and to provide a framework for the transformation of public service delivery, government introduced the concept of Batho Pele, “people first” in 1997.
- This notion was expanded in the White Paper (legislation) on Transforming the public service, also known as the Batho Pele White Paper, which provides a policy framework to ensure that Batho Pele is woven into the very fabric of government.
- Simply stated, Batho Pele is an initiative to get public servants to be service orientated, to strive for excellence in service delivery and to commit to continuous service delivery improvement.
- It is a simple, transparent mechanism, which allows customers to hold public servants accountable for the type of services they deliver.
- Best practice:** The key aspect of best practice governance is adherence to the pillars of good governance. (IOD, 2002).
- Compliance:** In terms of the Oxford Dictionary (1978), compliance is described as: “Complying with or disposed to comply, or yielding”.
- Corporate Governance:** In terms of the King II Report of 2002, corporate governance is described as: “being concerned with holding the balance between economic and social goals and between individual and communal goals ...the aim is to align as nearly as possible the interests of individuals, corporations and society”.
- It encapsulates an inclusive approach rather than an exclusive approach. (IOD, 2002).
- Corruption:** In terms of the Oxford Dictionary (1978), corrupt is described as: “Rotten, depraved, wicked, influenced by or using bribery”.

Discipline:	In terms of the King II Report of 2002, discipline is described as the commitment by management to adhere to behaviour that is universally recognized and accepted as correct.
Effectiveness:	In terms of the Oxford Dictionary (1978), effective is described as: "Having effect, impressive, actual, existing, actual usable, equivalent in its effect".
Efficiency:	In terms of the Oxford Dictionary (1978), efficiency is described as: "Ratio of useful work done to energy expended".
Ethics:	<p>In terms of the King Report on Corporate Governance for South Africa 2002, by Cliffe Dekker Attorneys:</p> <p>A company should demonstrate its commitment to organisational integrity by qualifying its standards in a code of ethics.</p> <p>Each company should demonstrate its commitment to its code of ethics by:</p> <ul style="list-style-type: none"> ▪ creating systems and procedures to introduce, monitor and enforce its ethical code; ▪ assigning high level individuals to oversee compliance with the ethical code; ▪ assessing the integrity of new appointees in selection and promotion procedures; ▪ exercising due care in delegating discretionary authority; ▪ communicating with and training all employees regarding enterprise values, standards and compliance procedures; ▪ providing, monitoring and auditing safe systems for reporting of unethical or risky behaviour;
EXCO:	Members of the Executive Committee of Provinces
Fairness:	In terms of the King II Report of 2002, existing systems must be balanced. Taking into account all those that have an interest in the company's future. E.g. Minority shareowner interest must receive equal consideration to those of the dominant shareowner.
Governance	Derived from Latin word 'gubenare', which means: 'to steer'. By implication it means that any form of governance means the steering or directing. Involves a process of guiding.

Good Governance:	Embodies an appropriate balance between enterprise (performance) and constraints (conformance), so taking into account the expectations of shareowners for reasonable capital growth and the responsibility concerning the interests of other stakeholders of the company.
IOD:	Institute of Directors
King I:	1994 Report on Governance released by the King Committee
King II:	King Report on Corporate Governance for South Africa, 2002: King Committee on Corporate Governance: March 2002
Legislation:	In terms of the Oxford Dictionary (1978), legislation is described as: "law-making, laws made by the legislative body of a state".
Mission:	In terms of the Oxford Dictionary (1978), mission is described as: "tasks to be performed".
Objectives:	In terms of the Oxford Dictionary (1978), objectives are described as: "aimed at, direction to advance to".
PFMA:	Public Finance Management Act, no 1 of 1999
Policies:	In terms of the Oxford Dictionary (1978), policies are described as: "course of action to be adopted by government, party or person".
PPPFA:	Preferential Procurement Policy Framework Act, no 5 of 2000
Procedures:	In terms of the Oxford Dictionary (1978), procedure is described as: "mode of conducting business".
Responsibility:	In terms of the King II Report of 2002, responsibility pertains to behaviour that allows for corrective action and for penalizing mismanagement.
SCOPA:	Standing Committee on Public Accounts
SMME's:	Small, micro and medium enterprises
SMS	Senior Members of Staff
Social Responsibility:	In terms of the King II Report of 2002, social responsibility is described as a well-managed company being aware of and responding to social issues, whilst placing a high priority on ethical standards.
Standards:	In terms of the Oxford Dictionary (1978), standard is described as: "measure, specification object, etc to which others conform; criterion".

- Tender:** This is the process where all possible suppliers of a service/product have the opportunity to submit a bid. Thus, it refers to unfettered competition. Any prospective service provider or contractor can make an offer and the playing field is completely level.
- Transparency:** Refers to full disclosure of the processes, procedures, and assumptions in report preparation that are essential to its credibility
- Values:** In terms of the Oxford Dictionary (1978), value is described as: "worth, ones principles or standards, one's judgement of what is valuable or important in life".
- Vision:** In terms of the Oxford Dictionary (1978), vision is described as: "insight, foresight, sagacity in planning".
- Whistle-blowing:** Reporting on corruption and unethical business conduct

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CHAPTER 1

INTRODUCTION AND BACKGROUND

1.1. INTRODUCTION

The research investigates the perception of the understanding and application of corporate governance within the Department of Cultural Affairs and Sport, Western Cape Provincial Government. Ethics, one of the pillars of corporate governance, extends its boundary to the inclusion of all state officials (Van Oosterhout, J, Heugens, P.M.A.R. & Kaptein, M, 2006:531). Corporate Governance is essentially understood as the manner or methods of controls in place in terms of management and directorship. Greater emphasis has in recent years been placed on the fiduciary duties of managers' vis-à-vis Chief Financial Officers, Accounting Officers and Ministers.

The interest in the sports fraternity, particularly evidenced by politicians, legislators, sponsors and government, bears an inherent demand for long-term good governance and sustainability. The standard of sport participation and sport management has contributed to the global shift from that of amateur level to that of professional level. In terms of the research undertaken by Burger & Goslin (2005:1), the research has revealed that not only does sport operate in the business environment but serves as an economic entity which is complex to manage or govern. The exposure has given rise to the shift in focus to overarching activities promoting social responsibility, ethics, discipline, transparency, fairness, independence and most importantly, accountability. The research by Burger & Goslin (2005:1) focuses on the rising incidence of mismanagement of public funds within government departments and this has been attributed to non-compliance in good governance or best practices.

The primary focus of the study serves to determine whether a balance exists between the social and economic goals in decision-making. Furthermore, it serves to illustrate whether the perceptions of application and understanding of good governance are aligned to individual interest or to the collective goals of the Department of Cultural Affairs and Sport, Western Cape Provincial Government.

1.2. BACKGROUND

Good governance essentially manifests itself in the sustainability and continuous reform of systems and processes, aligned towards improved service delivery standards. Increased media attention has sparked great debate around matters such as disclosure of executive remuneration, irregularities in audit and financial reporting, the scope of a director's fiduciary responsibilities and increased public activism. The evidence of rising interest by media and the public is attributed to various high-profile televised media releases; including: the alleged alliance of Jacob Zuma with Schabir Schaik that emerged in the Schabir Schaik trial, the 'Travelgate Scam', the 'Oilgate Saga', the Arms Deal, to name but a few of the media reports (Du Bois, 2006:12).

Du Bois (2006:12) emphasises that non-complying departments, who have received four consecutive qualified audit reports are the Department of Correctional Services and the Department of Home Affairs. Both departments face charges of mismanagement of public funds. Televised reports including that given to the Public Service Commission (Parliamentary Monitoring Group, 2006:1), revealed that the departments granted huge individual performance bonuses to their respective executive management. Du Bois (2006:12) further intones that *'not a single minister or director-general had been fired despite clear and repeated instances of incompetence and dereliction of duty'*. The increased media focus on poor service delivery has led to the subsequent Standing Committee of Public Accounts (SCOPA) investigation into the mismanagement of public funds in particular, within the Departments of Home Affairs and the Department of Correctional Services, in addition to the forensic investigations initiated by the National Treasury (Parliamentary Monitoring Group, 2006:1). The primary contributing factor for the research within the Department of Cultural Affairs and Sport was on account of the increased non compliance and deviation reports. The aim of this study was to assess the employee perception, in terms of understanding and compliance, of the seven principles of corporate governance within the Department of Cultural Affairs and Sport.

Although media releases reflected upon non-conformance to best practice and good corporate governance principles, Mativre (2006:7) suggests that some contrary outcomes and decisions may be based upon valid and well substantiated causes. Kennedy-Good and Coetzee (2006:64), state that by virtue of the nature of their position held within an organisation, directors may be exposed to decision-making which involves taking a certain amount of risk. Directors, as presented by Kennedy-Good and Coetzee (2006:64), do not deliberately set out to take bad decisions, yet, adverse decisions taken by directors lead to litigation and increased scrutiny of the decisions they have taken. Good governance is not only evidenced in privately owned firms but extends to that of government departments too. Since government is essentially responsible for the execution of basic services, the public and media are aware of the challenges. Certain government institutions do comply in terms of best practice and good governance; however, there also exist individuals who serve their own individual interest. Stereotyping of all government officials, serves as a challenge, particularly to those propagating best practice and engaging in activities geared toward good governance.

On a monthly or quarterly basis, Provincial Treasury has requested reports from Departments regarding all financial and related matters and in particular, interrogated best practice measures, which are underwritten within the boundaries of treasury regulatory normative measures and standards, in support of and compliance with the PFMA (1 of 1999)¹. The reporting serves as a measure towards the promotion of good governance.

In terms of Obed Mlaba, Thekwini Municipality Mayor, the dedication and anti-corruption measures followed by state officials, with the associated corrective disciplinary measures often go unnoticed while being attributed to investigative journalism, and genuine attempts at service excellence go unnoticed as civil servants are according to Matavire (2006:7), "*...living under the shadow of negative publicity*".

¹ PFMA, referencing the Public Finance Management Act 1 of 1999, as amended

1.2.1. Defining Corporate Governance

Corporate governance is essentially understood as the associated controls which are evidenced within the scope of activities of an organisation. Good governance is integral to the sustainability of any organisation.

The term 'governance' is of Latin origin, according to the research conducted by Solomon (2004:1). Solomon (2004:1) states that '*gubemare*', meaning 'to steer', implies that governance essentially refers to the 'guiding or directing' of an organisation, rather than implementing controls. Corporate governance is therefore understood to be those practices which are applied and which serve to direct the organisation. The practices may include controls and systems which serve as a guide in directing the activities within an organisation. The guide serves to ensure the promotion and retention of long-term sustainability of operations, thereby increasing the growth and wealth of the organisation.

The concept of good corporate governance is not legislated, but is promoted within the framework of various legislative documents. Promoting practices of good corporate governance should assist in improving stakeholder and investor confidence. Promoting good governance may also, in turn, reduce the cost of capital, thus, inducing an increase in greater and more stable sources of capital. Government institutions, by virtue of their nature of service orientation, may render greater public confidence which may result in receipt of increased funding from the relevant Treasury.

1.2.2. Strategic objectives and Annual Performance Plans

All government departments must commence with strategic planning through the drafting of a strategic plan for finalisation and approval by the Executing Authority in terms of Part 3, Chapter 5 of Treasury Regulations dated 25 May 2002 and Chapter 1, Part III of the Public Service Regulations², 2001. The strategic plan serves as a high level guide, reflecting the five year goals and objectives of any particular government institution thus promoting openness and transparency.

² Public Service Regulations, 2001 as amended.

The amount of funding which a government institution receives is primarily dependant on the activities outlined within the Strategic Plan. In essence, the Strategic Plan may be regarded as the comprehensive outline of a department's medium term, statement of intent. The Head of Department (HoD) also known as the Accounting Officer must ensure that this is effectively achieved. The performance management and development cycle should be aligned with the strategic planning process, where organisational requirements are translated into individual objectives and targets. Strategic planning is conducted for a 3-5 year period and brings provincial and departmental strategy and priorities in line with community needs. The Performance Agreements of Heads of Departments, their deputies and all other members of the Senior Management System (SMS) should be based on departmental and unit strategy and operational plans. The Strategic Plan details the nature of activities and also the deliverables it intends to achieve. The Strategic Plan furthermore, places emphasis on the goals and objectives of an individual organisation aligned to and in collaboration with the provincial goals and targeted objectives.

In terms of Chapter 5 of Treasury Regulations dated February 2007, '*accounting officers must provide [the approved strategic plan must be tabled in] Parliament or the relevant legislature with their respective institution's medium-term strategic plan, and where applicable, with its annual performance plan*'. The Annual Performance Plan is a year-on-year outline of activities to be achieved, hence promoting discipline, responsibility and most importantly accountability. National Treasury is tasked with ensuring transparency in the performance activities of all organs of state. Chapter 7, Section 7.2 of the Framework for Managing Programme Performance Information (2007:18) advocates the role of National Treasury in developing reporting mechanisms promoting accountability through creating templates for strategic plans, corporate plans, annual performance plans, budgets, in-year reports and annual reports. Departments are, in turn required to engage in strategic planning, whereupon the results of such planning are recorded in the Department's Strategic Plan or Annual Performance Plan (APP). The APP is informed by the strategic plan, which in turn is informed by national imperatives, community needs and political demands. It essentially collectively reflects the

detailed activities as outlined and manifested within the Strategic Plan. The APP brings strategic objectives in line with measurable objectives and performance indicators and is the first building block of the bridge between strategy and operations. The Annual Performance Plan may be subject to revision at the end of each fiscal period. The deliverables may not be collectively fewer than those reflected within the Strategic Plan.

Essentially, the funding received by each government institution reflects the activities it has proposed to deliver. Furthermore, government institutions who have not met the preceding year's deliverables may be refused the allocation of increased funding in future years.

1.2.3. Principles of Batho Pele

The King Report on Governance for South Africa, 2002, describes corporate governance as serving to promote the balancing of economic, social individual and communal goals. The integration of individuals, corporations and society is underpinned by the management steering the organisation towards adoption of an inclusive approach through the triple-bottom line.

The White Paper on Transforming the Public Service (1997:5) states that government, being service orientated, is focused on initiatives which promote service delivery and accountability. Government initiated the concept of Batho Pele, "people first" in 1997 as cited in the White Paper on Transforming the Public Service. The principles of 'Batho Pele', were intended to promote the notion of "putting people first" and to provide a framework on how public services are provided, with a view to improving the efficiency and effectiveness of the manner in which services are delivered. The Batho Pele White Paper (1997:9) provides a policy framework, as issued by the Department of Public Service and Administration (1997:5) to ensure that Batho Pele is woven into the very fabric of government.

A distinction exists between governance and Batho Pele principles. The perception created, was that through implementation of the principles of Batho Pele,

government was in turn attempting to promote openness and accountability in the day-to-day conducting of its business. The understanding that a link exists between Corporate Governance and Batho Pele principles is manifested by writings which promote transparency and accountability. Batho Pele is understood to be an initiative to get public officials to be service orientated and to exercise codes of best practice and good governance, in addition to striving for excellence in service delivery and to commit to continuous service delivery improvement. It is intended to serve as a simple, transparent mechanism, by which consumers may hold public officials accountable for the type of services they deliver.

The Batho Pele signaled government's intention to adopt a citizen-orientated approach to service delivery, which is informed by the following eight principles:

- Consultation;
- Service Standards;
- Access;
- Courtesy;
- Information;
- Openness and Transparency;
- Redress; and
- Value for money

Moodali (2001:1), states that Batho Pele was not enacted to be a separate or "bolt-on" management exercise which was attended to on an annual basis. Batho Pele was implemented to be embraced as an integral part of all management activities to ensure that every management process was aimed at improved service delivery and customer satisfaction. The Batho Pele policy is government's campaign to achieve the necessary transformation in the minds and actions of public officials and to put the citizen at the centre of planning and operations.

1.2.4. Characteristics for effective Corporate Governance within Government Institutions

In order for effective corporate governance to be evidenced within government institutions; according to the White Paper on Transforming the Public Service (1997:10), public officials must demonstrate compliance in terms of the following six characteristics:

- Knowledge, ability and commitment to fulfill their responsibilities;
- Understand their purpose and whose interests they represent;
- Understand the objectives and strategies of the institution;
- Understand what constitutes reasonable information for good governance and do everything possible to obtain it;
- Prepared to ensure that the institution's objectives are met and that operational performance is never less than satisfactory; and
- Fulfill their accountability obligations to those whose interests they represent by regularly and adequately reporting on their own, as well as their institution's activities and effectiveness.

1.2.5. Characteristics of Corporate Governance within the Department of Cultural Affairs and Sport

The Public Finance Management Act 1, 1996 (No. 1 of 1999) mandates government institutions to publish audited financial statistics. The Annual Report should reflect the activities achieved by the government institution within a specified fiscal period, usually one fiscal year.

In the published Annual Report for the Department of Cultural Affairs and Sport, for the period 2006/2007, the Department³ highlights one of their key measurable objectives to include 'promotion of interdepartmental collaboration and effective alignment for enhanced service delivery within the mainstream of Western Cape Sport and Recreation'.

³ The term 'Department' references in all instances to the Department of Cultural Affairs and Sport

In terms of the overview within the Annual Report for the Department of Cultural Affairs and Sport 2006/2007, the organisational environment reflected that some critical positions within the strategic level of the Department remained vacant. This situation posed a considerable challenge for those remaining officials who had to cover these critical positions. The Annual Report for the Department of Cultural Affairs and Sport 2006/2007 highlights that the overall effect resulted in fewer staff members having to take on more responsibilities, which generally affected effective service delivery. Consequently, staff vacancies and the slow progress in effecting the restructuring within the Department, has subsequently led to many grievances among despondent staff members whose jobs have not been evaluated. Hence, as a result of the key positions remaining vacant, a tremendous challenge existed for the seven remaining senior management members who were trying to meet the strategic goals of the Department.

The King Report on Governance, 2002 states that '*governance in any context reflects the value system of the society in which it operates*'. Likewise, in order for the deliverables to be met, as outlined within the Annual Performance Plan (APP), the characteristics for effective corporate governance within government institutions are essential to ensure the sustainable growth and development for the organisation. Since staff may have a dramatic effect on corporate outcomes; the vacancy rate, particularly at senior management level may have a considerable negative impact on the achievement of strategic goals.

1.3. LEADERSHIP IMPACT

While leadership was not the primary focus of this research, leadership essentially has an impact on good governance application. Corporate governance cannot be attained without guidance and encouragement from senior management structures since these serve to steer the development and continued sustainability of the organisation. Leadership may not necessarily be a major contributing factor, however, without support from the leadership within an organisation, governance can not be realised within the organisation's daily activities, similar to that of an audit process.

- The Institute of Directors (2002:18) asserts that for a global competitive advantage within economies, efficient leadership fosters job creation, loyalty and job retention. Leadership and responsibility to stakeholders is not only limited to management but also includes employees. *“Thus the responsibility of an employer towards an employee is more than merely a social responsibility; it also comprises a legal responsibility”* (De Villiers & Faure, 2004:63).
- Stakeholders need to be assured of the honesty and integrity with which the management would behave in order to grow business acumen. An example of this would be: If there is a plan by a company to launch an imported product onto the South African market, where the biochemistry in the makeup of the product has not been tested on humans; then the respective government department would need to intervene before the product could be passed for public consumption (IOD, 2002:18).
- Organisations and particularly government departments have come under the ‘spotlight’ as a result of societal distrust sometimes fuelled as a result of media reporting often citing evidence of corruption by state officials. The endorsement of leaders incorporating responsibility, speaking out and supporting moves against corruption has been a huge leap in gaining the confidence of the greater public (IOD, 2002:18).
- The economic activity of a country is largely dependent on the transparency and overall accountability, particularly within governmental spheres, which encourages faith and trust and ultimately helping to protect the country from economic decline (IOD, 2002:18).

According to a Sunday Times article by Shevel dated 30 March 2003, Mervyn King (the chairman of the committee) who authored the two South African reports on corporate governance, states that *“...the answer to good governance does not lie in legislation nor in adding to the array of guidelines”*. *“One can’t legislate against dishonesty”*, says King. He says: *“good corporate governance makes it easier for companies to raise money from investors, making businesses more sustainable”*. For developing nations such as South Africa, the adoption of an inclusive approach

to corporate governance and best practice reinforces continued sustainable development which when compared to a country like Zimbabwe, only serves to support the inclusive rather than exclusive approach (Shevel, 2003:1).

1.4. CONTEXT OF THE RESEARCH QUESTION

Government has in recent years embarked on processes, which foster good business practice and in essence, the codes of good governance and best practice. The rise in unethical practices and mismanagement of public funds by public officials may be attributed to a lack of understanding and commitment held in enacting the concepts of good governance and best practice. The establishment and implementation of Batho Pele principles, is a major driving force within the Western Cape, in facilitating corporate governance and codes of best practice.

In view of the foregoing, the question formulated is: whether the Department of Cultural Affairs and Sport within its daily operations, applies codes of best practice and good governance?

The perception of good governance suggests that a link exists in the associated application thereof. Matavire (2006:7) suggests that there are those public officials who reflect commitment within their daily activities and who do aspire towards the principles of Batho Pele.

1.5. RESEARCH PURPOSE

The purpose of this study is to identify and evaluate the understanding of corporate governance principles through the perception of compliance by employees and managers in the spheres of both management and operations, within the Department of Cultural Affairs and Sport. To ascertain the above, a perception survey was necessary.

1.5.1. Research Objectives

To achieve the above purpose, the following research objectives have been formulated:

- To test the employee perception and understanding of the seven principles of *Corporate Governance*.
- To examine the perception of best practice promoted by management.
- To examine the employee perception and understanding of the statutory legislation and reporting structures available for promotion of good governance.
- To assess the existence and extent of commitment by senior management and subordinates to support and comply with corporate governance principles.
- To assess whether the social responsibility detailed in the principles of corporate governance is applied within the Department of Cultural Affairs and Sport.
- To assess the perception and understanding of reporting structures within the department and of those to Treasury and SCOPA.
- To assess the understanding of the purpose of the strategic plan and that of the annual performance plans.
- To assess the extent of openness and transparency.
- To design and develop a research instrument to test the understanding of the employees with regard to *governance applications*.

1.6. RESEARCH ASSUMPTIONS

To achieve the research purpose and objectives and to delineate the research study, the following assumptions have been formulated:

- Principles of corporate governance do not extend to the Department of Cultural Affairs and Sport.
- Corporate governance principles are not evident within the action and implementation strategies of senior management and officials within the Department of Cultural Affairs and Sport.
- Corporate governance practice was negated by operational staff's non-compliance or inability to comprehend the importance thereof.
- Lack of understanding and low skill levels of staff are the main contributors perpetuating non conformance.

1.7. SCOPE OF STUDY

The study explores the perceptions of employees within the Department of Cultural Affairs and Sport. The study included, and was not limited by, the perceptions of the study population and the individual application and promotion of practices; the research further included the assessment of existing policies and procedures supporting the codes of best practice.

For the purposes of this study, the evaluation extended to identifying and evaluating the existence and evidence of corporate governance principles within the spheres of the Department of Cultural Affairs and Sport and compliance thereto. The study further aimed to assess how openness and transparency can impact on service delivery standards.

Annual audit reports; numerous recurring qualifications or matters raised for emphasis as identified and reported upon in the preceding three financial years,

have largely contributed to the rationale behind this investigation. The financial statements, and in particular the audit reports submitted by the Office of the Auditor General, provides Parliament with a statement of performance in terms of service objectives. A poor audit report indicates that service objectives have not been met, while a good audit report reflects that a department is meeting their service mandates. The emphasis on financial performance provides stakeholders, including the public sector, with an insight into how well service deliverables have been met in relation to the stated stratified objectives.

When a department produces a qualified audit report, it implies that the department has not been meeting their performance targets. If a department receives repeated qualified reports, then this implies that for the specified recurring periods, service delivery was being compromised and that the performance of the department was sub-standard. In addition, it suggests that the interventions instituted may have been inadequate.

A consequence of qualified audit reports may be attributed to a lack of understanding and commitment by public officials, in enacting the concepts of good governance and best practice.

1.8. LITERARY REVIEW

The Department of Cultural Affairs and Sport has in the last three years attempted to comply with the audit requirements relating to non-compliance, within the ambit of the principles of corporate governance as outlined within the King Report on Governance, 2002 (King II Report).

1.9. METHODOLOGY

The methodology utilised for analysis of the study encompassed the scientific method utilising predominantly quantitative and qualitative techniques. The research design further incorporated structured interviews together with unobtrusive observations.

The structured interviews conducted served to provide an analysis of the individual perception and understanding of governance by the selected sample. The unobtrusive technique was primarily used to provide the researcher with a comparison of that which was stated against that which was practiced within the daily activities by the sample group.

1.10. RESEARCH DESIGN

The research design undertaken, included:

- Commencement of a focus group study to determine the viability of the questionnaire in obtaining relevant and factual information, free from bias.
- Quantitative data collection, encompassing primarily the seven principles of governance, was incorporated within the overall survey to determine the existence, application and adherence to corporate governance principles by the Department of Cultural Affairs and Sport and to assess whether the understanding of governance or lack thereof, attributed to the resultant outcome of the research.
- Qualitative research and unobtrusive data analysis were combined, and were based upon existing legislation in relation to that which was practiced in accordance with existing regulatory norms and standards. In other words, practice was referenced in relation to prescripts.
- The unobtrusive observations served as corroboration between what legislation and writings prescribed corporate governance to portray; whilst evidencing current practice in the form of the structured interviews and questionnaires, against that portrayed within the unobtrusive observations, by the employees within the Department of Cultural Affairs and Sport.

1.10.1. Research Population

The research population included officials with different designations within the Department of Cultural Affairs and Sport. The research population was divided to include management and operating officials. The management and operating officials were divided in terms of the following levels:

- Senior officials comprised of Assistant Directors, Deputy Directors, Directors and Chief Directors within the Department of Cultural Affairs and Sport
- *Operating Officials which included Administrative Clerks, Admin Officers, State Accountants and Senior State Accountants.*

The sample group comprised of 41.67 percent (41.67%) of the total employee count.

1.11. DATA COLLECTION

The unobtrusive observation technique was utilised for data collection accuracy. The initial assessment was completed over a period of approximately twelve (12) weeks without the knowledge of the respondents (in particular, senior officials and operational officials) within the Department of Cultural Affairs and Sport.

This was followed by a three (3) day (full time) study to assess the evidence of corporate governance practices applied. Thereafter, a procedure for structured interviews was initiated with officials to test their perception and understanding through individual application of the principles. This was followed by the issuing of questionnaires made up of identical questions to those posed during the structured interviews.

1.12. DATA ANALYSIS

The data analysis served to test and compare that which was stated, against that which was being practiced (validity, credibility, trustworthiness and reliability of research).

The overall analysis was reflective of:

- The governance practices mandated through legislation
- The stated objectives and practices applied in terms of legislation, by the management of the Department of Cultural Affairs and Sport.
- Evidence of the existing governance practices adopted by all officials within the Department of Cultural Affairs and Sport.
- The Department of Cultural Affairs and Sport's compliance and support of codes of best practice and good governance through application.

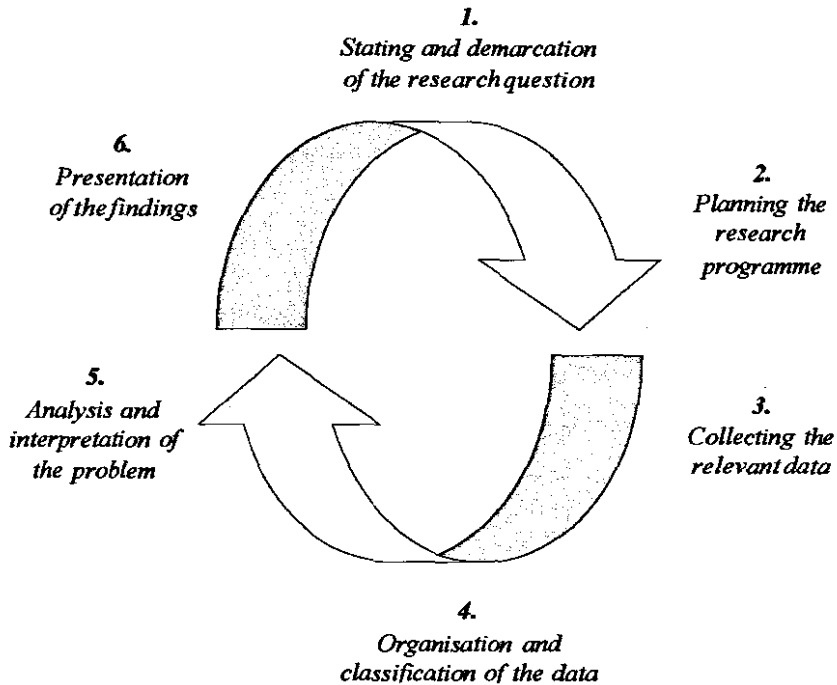
1.12.1. Interpretation of Data

The assessment provided an overview of the application of best practices within the daily activities of a substantial number of officials within the Department of Cultural Affairs and Sport. Simply stated, it provided a comparison between governance practices: that which was stated and that which was applied. Further to the stated revelations, the study served to disclose the primary attributing factors which impacted conformance and non conformance.

1.12.2. Documentation of results

The research results will be submitted to the Department of Cultural Affairs and Sport and will not be published, rather, only submitted for review. The research will address the primary result areas as outlined in Figure 1.12.2.1:

Figure 1.12.2.1 Primary result areas



1.12.3. Ethical issues

The nature of the study served as an assessment of confidential and sensitive information. Any indication of and evidence hinting at possible misappropriation or non-compliance would subsequently lead to not only disciplinary action but forensic investigations by SCOPA and the relevant Treasury. The findings would essentially be embodied within the portfolio of evidence which would incorporate the unobtrusive observations, the structured interviews and outcome of the results of the questionnaires.

1.13. SUMMARY

Chapter one embodies a synopsis of the research of employee perception of public sector compliance to corporate governance principles within the Department of Cultural Affairs and Sport. The chapter outlines the methods of data collection applied and provides an overview of the analysis of the data collected. Chapter one further defines the structure of the research conducted taking cognizance of various facets influencing the outcome. The research conducted examines the

perceptions through understanding and application of the concept of good governance by a substantial number of officials within the Department of Cultural Affairs and Sport. The chapter outlines the research problem in terms of the legislation, guiding codes of best practice and the social and economic factors, which includes the key vacancies and lack of funding, influencing the application thereof.

Chapter two focuses primarily on the literature background and embodies the various leadership aspects within the provincial administration in addition to the leadership demonstrated by senior management within the Department of Cultural Affairs and Sport. The chapter further provides a trajectory of governance application and reinforcement of those objectives as driven by provincial mandates and the practices as conducted by the leadership of the Department.

CHAPTER 2

A LITERARY STUDY AND REVIEW OF BEST PRACTICE AND THE EVALUATION OF TRADITIONAL THEORIES ON GOVERNANCE

2.1. INTRODUCTION

The first King Report on Corporate Governance, dated 1994, namely: 'The Code' or 'King I Report', and the second King Report on Corporate Governance for South Africa, 2002 or 'King II Report' (hereafter referred to as the King Reports), places considerable emphasis on universal best practices and good governance applications. Chapter two provides a theoretical and normative explanation for governance principles and best practice as outlined within the King II Report. The normative background to good governance and best practice provides the essence of the seven principles of governance. The chapter provides a synopsis of the activities which define or serve as a guide to promoting governance and best practice behaviour within organisations. Governance may involve varying degrees of best practice activities, yet the foundations of both best practice and governance are intertwined. The chapter furthermore differentiates between governance and best practice, as well as, providing a normative guide for performance excellence.

Solomon (2002:141) contends that the basis and guide for improving application and codes of good governance include those mechanisms which repeatedly evaluate best practice instruments and the recurring effect of relinquishing control. In addition, this chapter reviews the traditional management theories. A theoretical approach to good governance suggests that governance within an organisation may be marginalised by the degree of ethical standards being practiced by individuals within the organisation.

2.2. BEST PRACTICE

Best Practice may be viewed as those actions perpetuating activities supportive of increased shareholder wealth and organisational sustainability. In terms of research and study undertaken by Axson (2007:101), not many organisations promote the development of strategic plans. The strategic plan reflects the

premeditated strategy or procedure developed to increase organisational growth. Best Practice was summarised by Axson (2007:101) as having four attributes present during the strategic planning phase, which include and may be limited by other factors. The general attributes of strategic planning are:

Focal point

The focal point serves to provide a guide or direction for all employees with regard to the planned actions undertaken by all, for the sustainability of the organisation. The focal point may be viewed as the destination or the ultimate goal for all. All activities undertaken should revolve around the long term goal of the organisation. The commitment by senior management toward the same goals has an impact on *the individual operational plans within the organisational business units.*

Effortlessness

The ease with which the goals or activities may be implemented may further impact on the degree of individual employee effort toward the attainment of the collective goals (Axson, 2007:101). Clear plans foster a greater degree of commitment. Plans may be compromised due to a lack of resources. It is understood that strategic plans which promote easy application, in turn, promote greater buy-in.

Precision

Goals enable the identification of clear targets. Plans which are concise and unambiguous create a platform for *'getting the basics right, first time'* (Axson, 2007:101). Clear planning enables clear target setting aligned to both operational and economic resources.

Rights and possession

The compilation of strategic plans enables a process of ownership and accountability. Setting goals requires research and bench-marking, which requires tactical analyses of the current organisational status. In turn, tactical analyses may serve to reveal inconsistencies or gaps, thus promoting risk analysis (Axson, 2007:101). Goal-setting follows the evaluation of the risks identified, together with, *interventions to prevent further gaps from materialising. The controls defined in the planning, invariably promote sustainability.*

According to Butler (2004:25), the exchange of any transaction between two business partners, results in rights and obligations changing hands, thus creating risk. Resources are seldom costless and often it makes more sense from a public as well as private economic background, to form alliances in order to meet service delivery standards while simultaneously considering the cost implications. Government may be endowed with exceptional authority, however, according to the Academy of Management Review, two factors, apart from the political motives and unethical diversion of resources, are attributed to the non-viability of government as partners namely: lack of human, financial and institutional capability and second, lack of satisfactory credibility because of history and past incidents (Rangan, S, Samii, R, & Van Wassenhove Insead, L, N, 2006:739).

2.3. BEST PRACTICE SYNOPSIS

Best practices do not include a singular activity, rather a collective process combining the focal point, degree of effort, precision and rights and possession. *Best Practice is fundamentally the plan outlining the action to be pursued.* The strategic planning document is not the best practice; rather, it is the content within the strategic plan which ultimately serves as a guideline for intended deliverables which serve to guide best practices.

Research conducted by Axson (2007:101) encapsulates best practice as the content contained within the ambit of the strategic plan, including:

- A strategic plan which highlights the organisation's targeted objectives.
- A shared value system where everyone within the organisation has individual targeted objectives toward attaining the collective organisational goals.
- Value statements as contained within the strategic plan which must be attainable.
- Value statements emulated through the decision-making of management.
- Uniformity in application of deliverables, interpretation and understanding of value statements.
- Communiqués emphasising value statements should be issued regularly.

- The strategic plan should identify who is to be involved, how to attain the goals and objectives together with a clear action plan promoting an impartial evaluation of the plan rather than it being evaluated by those who originated it.
- Foster proactivity rather than reactivity through incorporation of a monitoring and evaluation mechanism to provide a comparative between the actual against the plan, in addition to an option for recourse where deviants have been identified.
- Obtaining stratified input from non-executive directors promoting impartiality and an evaluation of the plan rather than where the plan originated.
- Setting of strategic objectives aligned to those which are attainable. Hence, targeted objectives should not be marginalised on account of unrealistic value statements.
- Value statements must support organisational goals and not necessarily be focussed on individual goals; unless the individual goals support and promote the collective organisational goals, which in turn supports a process of wealth creation.
- The strategy should further encapsulate a gap analysis incorporating possible 'push-pull' factors together with mitigating counter measures which may compromise overall targeted growth, development and sustainability.
- Provision should be made for contingency plans.
- The strategic plan is a clearly defined document all inclusive of the detailed activities together with timeframes for reporting or action.
- The strategic plan is essentially formulated at the management level and includes a guide for operational and economic implementation.
- *The strategic plan, in essence contains the detail on the plans of action.*

The foundation for best practice commences with the strategic plan. The strategic planning process is considered the focal point for determining the strategic direction of the organisation. The organisation without strategy lacks clear direction. A lack in direction by the management, in turn, results in the inability of subordinates to develop operational direction, rendering a 'push-pull' effect and an inability to sustain growth and development. The strategy may be vital, since it is nurtured by and serve to steer the organisational activities.

Strategic plans identify the goals an organisation intends to achieve. The risk identification process serves to identify possible pitfalls in achieving the overall goals and objectives. In terms of the Oxford Dictionary (1978:779), risk is defined as any process, event or activity which could negatively impact the successful, ethical and sustainable achievement of the objectives of an organisation. In terms of the King Report on Corporate Governance, 2002, risks are 'uncertain future events which could affect the attainment of collective organisational objectives'. It is generally accepted that markets economise on resource costs, while organisations economise on governance costs. The strategic plan, serves as a benchmark for future organisational activity incorporating a risk assessment.

2.4. ETHICS AS A OF CODE OF BEST PRACTICE

Research undertaken by Naidoo (2002:139), indicates that ethics has traditionally been the focal point for academia and philosophy and has not previously been prevalent within the activities of managers. Ethics theoretically refers to issues of morality and value systems. A changing economic and social climate has created greater awareness of ethical practices through indoctrination of values including honesty, fairness, openness, respect, responsibility and compassion. Through morally aligned practices, business effectively sets a precedent of promoting business practices with integrity. Ethics has essentially been defined as the balance between identification of 'right' and 'wrong'. Intrinsically, ethics has been identified as values which may be individually specific. Corporate promotion of ethical behaviour, particularly at executive level, may have a more cohesive result.

This research places emphasis on the seven principles of governance and the perception of the understanding and application of corporate governance. Ethics also refers to the personal value systems of individuals. Governance references, amongst others, principles of discipline, fairness, independence, transparency, accountability and responsibility which by implication are influenced by the value systems adopted by individuals within the organisation. While a distinction exists between governance and ethics, the two are inherently linked by the individual value systems adopted and applied within the organisation's decision making process.

Ethical practices may contribute toward (Naidoo, 2002:139):

- Steering organisational development during economic changes and perpetuating activities promoting business integrity;
- Cultivating teamwork and support through unified activities;
- Implementation of policies and strategies which foster ethical practices and value added objectives;
- Identification of potential gaps, through gap and risk analyses and application of policies and procedures;
- Promotion of value based activities, thus creating increased public support; and
- Fostering relationships based upon trust and honesty rendering increase in potential investments

Executive members within government departments are most vulnerable to unethical practices by virtue of their dispensation and political mandate. Since decision making within government is effected by the Minister or Accounting Officer, a risk exists since these individuals have been vested with the authority to make unilateral decisions. Unethical practices may only be identified at a point where tremendous losses have been realised.

2.5. TRADITIONAL MANAGEMENT THEORIES WHICH RELATE TO GOVERNANCE

Traditional management theory promotes the ideology of effective management through: planning, organising, staffing, leading, and controlling. Research undertaken by Koontz, O'Donnell and Weihrich (1987:31), which focused on the findings from traditional experts such as Frederick Winslow Taylor, "father of scientific management", was primarily interested in increasing efficiency in production.

Through scientific research, he surmised management as:

- scientifically structured intelligence;
- synchronisation attained through teamwork;
- attaining buy-in from people, rather than individualistic behaviour;
- competing for enhanced output rather than only just reaching a set target;

- development of personnel through skill interventions.

Koontz, et. al. (1987:31) lists the followers of Taylor such as; Carl George Barth, Henry L. Gantt, Frank and Lillian Gilbreth and Edward A. Filene. Through traditional research, new and improved functional systems were formulated. Hence, upon review of those ideologies, a shift in focus forced questions to be raised in terms of the underlying inconsistencies within those theories. Since management had been fundamentally a scientific study and since structures, processes and socio-economic climates had promoted traditional theories, new research was required. The traditional theories, based upon a single bottom line (profit for shareholders) had undergone a transition to one which embraced the triple bottom line (economic, environmental and social aspects) for organisational activities. In light of the shift in paradigm, the triple bottom line served to inculcate applied practices for promoting ethical behavior and codes of best practice for governance.

2.6. CORPORATE GOVERNANCE DEFINED

A study undertaken by Solomon (2004:1) defines corporate governance as the core of commerce. As previously stated, governance stems from the Latin term '*gubernare*', which is reflective of the direction and controls in place within the organisation. Corporate governance has, over the last decade, received far greater attention on account of the increase in the number of corporate scandals. Organisations are to a large extent presently managed by directors with decision-making powers residing with the board or executive management. Research undertaken by Naidoo (2002:3) suggests that the increase in emphasis on economic volatility in relation to collectively increasing organisational growth and development has a direct bearing on sourcing funding. Corporate Governance may be broadly defined as the processes and controls to ensure boards act in the best interest of the stakeholders.

Governance essentially incorporates the implementation of control mechanisms and the manner of managing processes in relation to the set controls. According to Naidoo (2002:1), governance incorporates:

- Ensuring balanced power-sharing exists within the organisation.
- Implementing a system which promotes continuous follow-up and evaluation of processes where potential gaps or risks have been identified.
- Implementing internal controls and risk assessments for continuous appraisal.
- Execution of systems which serve in the facilitation and promotion of compliance to legislative regulatory standards.
- International benchmarking dovetailing with those mechanisms implemented in organisations within the same industry.
- Implementation of systems promoting corporate accountability by directors and the boards.

The primary application of governance has been identified as those standards or codes of conduct which apply to both directors and boards. The foundation of both directors and boards must be inclusive of acceptance of accountability, transparency and corporate governance. Research conducted by Naidoo (2002:1-3), suggests that where governance is correctly applied and implemented, it may foster increased investment. Corporate governance is the manner in which organisations are directed, managed and controlled.

2.7. THEORETICAL APPLICATION OF CORPORATE GOVERNANCE INITIATIVES

The shift in paradigm to include governance has invoked different approaches in both interpretation and application of governance. The differences in approach stem largely from the fiscal impact, the social environment and the environmental and stakeholder impact of governance. In essence application of governance may not obliterate mismanagement, however, it may facilitate in exposing mismanagement earlier.

Application of the following initiatives has been identified by Solomon (2004:68) as having a potentially significant impact on sourcing funding and circumventing mismanagement:

- The management must include both non-executive directors and external directors (a cluster of directors serving on other departments not directly associated to the department in question) for purposes of transparency.
- Roles and responsibilities of both the senior management and the external directors or cluster management should be divided and clearly defined.
- Regular auditing must be enacted through the appointment of an audit committee, and preferably changing the composition of the audit committee from time-to-time.
- Roll-over contracts for executive directors should be avoided. Instead, contracts should be entered into on a rotational basis, so as to change the representation of the cluster management to other departments.
- Directors who transgress should be held liable or accountable for any misdemeanors in their personal capacities.
- Implementation of an external or impartial remunerative system or agency.
- Greater interventions by the audit committees to prevent fraud and to minimise the risk for government and the relevant stakeholders.
- Limitation on the size of severance packages for both executive and non-executive directors.
- Greater activism through voting rights of cluster management.
- Increase in disclosure of applied internal controls and risk assessments.
- Greater training interventions for new appointees, particularly the directors.
- Increased delegations of power to cluster management in reporting requirements by senior management, to foster increased accountability and transparency.
- Transparency and greater controls through declaration of interests by directors.
- Review performance through performance audits prior to approval for remuneration changes of executive directors.

2.8. THEORETICAL FRAMEWORK FOR EFFECTIVE CORPORATE GOVERNANCE INITIATIVES

The organisational framework or applications of governance should be clearly defined for all responsibility levels of managers within the organisation (Solomon,

2004:341). In addition, the framework should promote effectiveness and efficiency and must be congruent with all regulatory frameworks.

The framework should:

- Incorporate a directive which serves to guard the rights of stakeholders particularly where high-risk decisions need to be made.
- Promote equality in all decision-making processes and should not create a distinction between major and minor shareholders.
- Incorporate and promote protocols which encourage active participation and further promote interaction between private and public sectors to collectively intensify activities geared toward organisational affluence and employment creation.
- Include a process which promotes regular reporting and accuracy in disclosure of organisational, social and fiscal activities together with reporting on organisational improvements geared toward promotion of good governance.
- Include a strategic plan together with detail on deliverables and make provision for continuous monitoring of management performance through promotion of accountability and disclosure of organisational performance.

2.9. THEORETICAL APPROACH TO THE PROMOTION OF GOVERNANCE IN THE WESTERN CAPE PROVINCIAL GOVERNMENT

The transformation which has unfolded since the 1994 elections has been largely attributed to the South African government's aim to reform South Africa. The South African leadership was fundamentally responsible for the political reform and served in the

"...preservation of culture, traditions, customs and values of the African people while also representing the early forms of societal organisation and governance".

(Sourced from: the White Paper on Traditional Leadership and Governance dated 2003, as issued by the Department of Provincial and Local Government, 2003:7).

Similarly, alternate writings emanated which focused on accelerated growth within the Western Cape which was aimed at the upliftment of the poor and destitute while focusing on environmental sustainability through development. The White Paper for the Western Cape; the Ikapa Growth and Development Strategy (Ikapa GDS) (2008:4), places emphasis on its leadership and the alignment of strategic imperatives in order to attain cohesion, partnerships and good governance. In essence the strategy serves to promote a joint interface based on common understanding and future policy initiatives.

The 'Ikapa GDS' or 'Western Cape Home for All' Growth and Development Strategy' (2008:12) further places emphasis on the key imperatives as outlined within *Table 2.9.1*. A shared vision for the province may serve as a foundation for the promotion of codes of good business practice. Good governance need not only be epitomised through the action of the executive body. The development of a provincially shared vision, may inculcate a unified goal throughout all government departments, since a shared vision, renders shared goals.

Former premier, Ebrahim Rasool had repeatedly voiced his goal of the creation of a 'Home for All'. This was further exemplified through the development of a provincial 'Home for All' emblem as reflected on all provincial correspondence and provincially driven projects. This simple provincial drive created a collective provincial goal reinforcing the theory that a unified vision could essentially set the pace for provincial goals. The endorsement of a shared vision may require concessions; however, a shared provincial vision serves as the foundation for future plans, particularly those of the Medium Term Strategic Framework.

Table 2.9.1 Home for All' Growth and Development Strategy' and the key imperatives

Goal	Objective	Implementation (Programme/Project)
<p>I. Grow and chain the economy</p>	<p>1. The broadening of economic participation and the reduction of poverty</p>	<p>MEDS priority sector implementation strategies: HPO/call centres, tourism, oil and gas, creative industries, renewable energy, waste recycling, sustainable agriculture</p> <p>Poverty reduction and second economy interventions</p>
<p>II. Build a more equal and caring society where poverty is eradicated</p>	<p>2. Efficient and effective infrastructure</p>	<p>The coordination of World Cup 2010 strategies and projects, with special reference to the developmental legacy</p> <p>Expanded public works</p> <p>Sectoral development, especially in relation to ICT</p> <p>Integrated human settlements</p>
	<p>3. Livable communities</p>	<p>Integrated human settlements, with special reference to priority projects</p> <p>Integrating communities and bringing the poor into the heartlands of the province's towns and cities</p>
	<p>4. Improved resilience and tolerance</p>	<p>Social transformation aimed at the reduction of crime and the addressing of substance abuse in 21 priority areas</p>
	<p>5. The enhancement of human capacity</p>	<p>Skill development learning how to get a job</p> <p>Social transformation</p>
	<p>6. Sustainable resource use</p>	<p>A climate change response strategy, with special reference to renewable energy, energy efficiency and the water-rise campaign and to new sectors of the economy</p>
<p>III. Promote ecologically sustainable development</p>	<p>7. Greener spatial integration</p>	<p>Integrated human settlements</p> <p>Property development approaches respecting the spatial, economic, social and ecological goals of the ICDS</p>
<p>IV. Foster greater spatial integration</p>	<p>8. Effective public and non-motorised transport</p>	<p>Integrated transport through intergovernmental action based on an integrated transport strategy implemented via a multi-year expenditure programme</p>
<p>V. Ensure effective governance and institutional strengthening</p>	<p>9. Effective governance</p>	<p>Governance, with focus on improvement in the manner in which we are governed to ensure an accountable, a responsive and a united government serving the interests of everyone in the province</p>

[Source: The White Paper on the Ikapa Growth and Development Strategy (Ikapa GDS), dated 2008 as issued by the Provincial Government of the Western Cape: Department of the Premier (2008:12)].

2.10. CHALLENGES FOR PROVINCIAL PROMOTION OF GOVERNANCE

Bean and Hussey (1997:4) states that, a simple vision covering a range of public services may prove to be difficult. This difficulty may be attributed to various factors which include but are not limited to:

- The authority driving the vision within the public sector may not be clearly defined, particularly since government Departments have both a Minister (by virtue of his political alliance) and an Accounting Officer appointed to remain accountable for operational processes.
- The Minister and Accounting Officer may not support a shared alliance since the Minister may promote the interest of the party he represents, while the Accounting Officer may be geared toward promoting systems and processes aligned to improved service delivery.
- Members of the Executive Committee or members within departments may not concur on a shared vision.
- The deliverables from a provincial perspective may be incongruent with those within Departments. Departments are essentially driven by their mandate which may not be aligned with the core provincial goals, thus, the political impetus may influence the decision making process.
- Strategic goals and performance plans are essentially a reflection of a government's three to five (3 to 5) year mandate. Changing political environments may necessitate a change in goals as is evident with the recent appointment of Premier Lynne Brown. It may be for these reasons that a customary vision may dissolve in favour of a new vision. Hence, in government institutions, a confirmed unified vision may not be attainable.

Governance essentially guides or steers the direction of an organisation. Premier Lynne Browne's speech, upon being sworn in as Premier of the Western Cape dated 2008 (2008:1), was entitled "Western Cape United". The title is reflective of

essentially the underlying vision of the new Premier, who need not necessarily share the vision of the former Premier. For this reason, governance needs to foster a shared goal, through the promotion of the seven principles of governance, which should be aimed toward attaining the stated deliverables for the province.

2.11. PROVINCIAL APPLICATION TOWARD PROMOTION OF GOVERNANCE

In her 2008 Budget Speech by the then 'Minister of Finance', Lynne Browne emphasised that governments must strive to foster a strategic oversight role, with the intention of spearheading the Social Transformation Programme (STP) and giving effect to the priorities and objectives identified within the Growth and Development Strategy of the Western Cape. Normative models require regular financial and non-financial reporting to Provincial Treasury and Cabinet. The report reflects on the fiscal outlook for the economy of the Western Cape compared with financial policies as outlined within the Budget Speech by the Minister of Finance for the Western Cape, 2008 (2008:2).

The priority areas as outlined for the 2008/2009 fiscal year included:

- Improve the quality of education and health care facilities;
- Augment social development, cultural services, road safety and sport;
- Increase the skills development programmes through offerings of bursaries and learnerships including upgrading of Further Education and Training (FET) initiatives;
- Creation of increased job opportunities through expansion of and support of business particularly in the agricultural and economic sectors;
- Housing, roads and public transport, together with economic infrastructural development, were also identified as priority categories;
- Enhancement of and efficiency in planning and spend trends, in alliance with sister departments.

The implementation of these measures identified within the Growth and Development Strategy for the Western Cape supports the promotion of governance through targeted objectives in attaining collective goals. Furthermore, the shared vision of all government departments suggests that the clustering of the

Departments is geared toward greater synergies and cohesion of resources for optimal utilisation. Through shared initiatives, Treasury endorses governance through financial reporting structures in the form of reports which are mandatory within the context of the Division of Revenue Act, 2006, hereafter referred to as DORA⁴ and the Public Finance Management Act, 1999.

2.12. CAPABILITY ASSESSMENTS

The promotion of service delivery through performance assessments has since 2005/2006 financial year become the primary focus for Departmental performance evaluations. The basis for the assessments as outline within the 2007 Western Cape Provincial Treasury Financial Governance Review and outlook (2007:11), stemmed from the South African National Auditor General's assessment of financial capabilities of Departments to promote and align Departmental performance to that of developed economies.

The capability model (*Table 2.12.1*), of Canadian origin, was utilised as a tool for determining capability progression within provincial government. The main attribute of the capability model is that it serves as a tool to indicate whether departments are performing and meeting stratified objectives or not. The stratified objectives, in turn are guided by goals promoting sustainability and governance. The capability model as contained within the *Financial Governance and Review Outlook 2007: Provincial Treasury (2007:11)*,

"...attempts to answer the question as to what is required to achieve a rating that suggests the Department has entered a phase where it may be deemed as a performing department".

The capability model further identifies six levels as indicated below:

⁴ DORA, referencing the Division of Revenue Act 2 of 2006, as amended

Table 2.12.1 Capability Model

Capability Level	Definition	Detailed Characteristics	Criteria
Level 1 – Start-up level	No proper control framework	<ul style="list-style-type: none"> -Mandate and functions of entity not clearly understood. - Roles and functions not clearly separated from other entities. 	<ul style="list-style-type: none"> - Start-up issues.
Level 2 – Development level	A proper internal control framework and financial accounting processes have been developed.	<p>All elements of an internal control framework required by management are developed and documented. This includes the following:</p> <ul style="list-style-type: none"> -The adequate communication of management framework. -Systems to integrate the management framework. -Provision for maintenance and updating. 	<p>Lack of implemented controls are looked at in terms of the following categories:</p> <ul style="list-style-type: none"> - Authorisations (for example no proper delegations of responsibilities). - Policy framework (for example not documented or approved). - Independent management reconciliations (for example a lack of proper framework for performing independent reconciliations and

			<p>checks).</p> <ul style="list-style-type: none"> - Monitoring (for example the lack of framework for monitoring). - Physical security of assets or resources (for example no framework for the physical security of assets or resources). - Control environment (for example a lack of capacity). - Internal audit (no internal audit and no reliance on the work of internal audit). - The Audit Committee not functioning properly.
Level 3 – Control level	Focus on compliance and control.	The internal control framework designed by management is adequately implemented. This includes the following:	Implemented controls that are not functioning appropriately can be broken down into the following categories:

		<ul style="list-style-type: none"> - Officials with appropriate training and capacity can carry out their functions effectively. - Information reported on can be relied upon. 	<ul style="list-style-type: none"> - Authorisations, (delegations of authority not followed by the employees). - Segregation of duties, (segregation of duties is not followed during the everyday operations). - Reconciliations, (reconciliation is not performed as required by the policy document). - Monitoring, (monitoring has not taken place as required by the management framework). - Physical security of assets.
Level 4 – Information level	Focus on measuring how resources are used.	<ul style="list-style-type: none"> - The economic, efficient and effective (3 E's) utilisation of resources is managed, measured 	<ul style="list-style-type: none"> - Integration between financial and non-financial systems, practices and procedures to

		and reflected in reliable financial information.	<p>promote information to meet the 3 E's.</p> <p>- Cost management systems must be aligned with financial, operational and reporting systems.</p>
Level 5 – Managed level	Focus on balancing efficient and economical use of resources with quality/effectiveness of results achieved.	<p>Risk management:</p> <ul style="list-style-type: none"> - Cost effective utilisation of resources. - Project costing and financing. - Continual updating of strategic plans. 	
Level 6 – Optimising level	Focus on continuous improvement and learning.	<ul style="list-style-type: none"> - Strategic financial training for non-financial employees. - Continuous internal assessment of financial management processes, improvements and measurements. 	

On the basis of performance and capability assessments, governance is effected through the capability measures which promote economic, effective and efficient utilisation of resources, through reporting structures and controls promoting the overall performance of departments. Essentially, departments are assessed in terms of level three and higher.

2.13. PROMOTION OF GOVERNANCE WITHIN THE DEPARTMENT OF CULTURAL AFFAIRS AND SPORT

Research undertaken by Bean and Hussey (1997:4), implies that the central functionality of the executive committee (better known as EXCO) resides in their review of management's formulation and implementation of corporate strategies and in monitoring and evaluating resultant adherence or non-adherence to established business plans and policy objectives. Andrews (1987:123), maintains that boards and committee members are bound by their fiduciary obligation to represent the economic interest of stakeholders for the legality, integrity and ethical qualification of the organisational activities and financial reporting. Kennedy-Good & Coetzee (2006:62), states that the scope of activities of directors and executive committee members within government may vary from department to department.

Evidence indicates that governance is reflected within the context of the annual performance measures for the Department of Cultural Affairs and Sport. Management performance, as promoted, includes the constant evaluation of its operations in ensuring that programmeal projects are aligned to, and respond to the needs of the citizens of the Province. The strategic objectives outlined within the Department of Cultural Affairs and Sport's Annual Performance Plan (APP) for 2008/2009 (2008:4) includes:

- Supporting the growth and development of Small, Micro and Medium Enterprises (SMME's) through procurement of sport and recreation goods and services;
- Implementation of effective systems to identify the value added benefit of funding;
- Alignment of sporting and cultural coalition activities within programmes, to the political segregation within the province;

- Supporting the success of the Western Cape hosting of the 2010 world cup through recruitment of the collective sport fraternity within the province;
- Promotion of human capacity building through utilisation of the incubator approach in poverty alleviation, job creation and development of youth through sport and recreation;
- Co-opting with various tiers of government to optimise communal and sporting facilities.

2.13.1. PLANNED IMPROVEMENT MEASURES OUTLINED WITHIN THE 2008/2009 ANNUAL PERFORMANCE PLAN:

The Department of Cultural Affairs and Sport has put measures in place as outlined within the Annual Performance Plan (APP) for 2008/2009 (2008:16) to contribute to growth and development within the economy and to improve the skills base through:

- Adopting a recurring marketing and branding approach promoting the Western Province as a preferred venue for major sport and cultural activities, in addition to, that of an iconic tourist destination;
- Promoting against anti-social behaviour through endorsement of healthy lifestyles;
- Creating jobs and developing skills through sport and culture participation;
- Reinforcing the significance of heritage and constructing human and social capital through promotion of a sustained knowledge base by raising awareness of libraries and museums;
- Instituting measures for promotion of sustainable development such as monitoring and evaluation programmes and projects for development.
- Completing provincial policies relating to arts and culture, museums, heritage and language services, as aligned to the national policy review process, including *iKapa elihlumayo (the growing Cape)* strategies within the constitutional and legislative mandates.

- Improving service delivery utilising criteria based on measurable objectives as set out in the Annual Performance Plan for 2007/08 for effective, efficient and cost effective services.
- Entering into service level agreements with key role-players in the three spheres of government to improve intergovernmental relations in attaining a seamless government.
- Developing strategic partnerships aligned to key deliverables for the social cluster, in:
 - Bridging the social and human capital gap
 - Realignment between the Department and Public Entities.
- Reinforcing social capital through:
 - Addressing issues of nationhood and identity through educational programmes
 - Increasing capacity and scarce skills through skills intervention and development opportunities
 - Founding social and cultural discussions
- Contributing towards sector cohesion through arts, culture, language and heritage projects.
- Contributing towards creating a "Home for All" in the Western Cape by building social capital within communities through:
 - Arts, culture and language activities and events
 - Reflection (museums and heritage services)
 - Promoting awareness of language diversity and multilingualism.
- Contributing towards building human capital by developing skills.
- Contributing towards economic development by:

- Providing skills, which could lead to sustainable opportunities within art, culture and heritage to contribute to culture and heritage tourism
- ensuring sustainable economic development by rendering effective management services

In terms of the Strategic Plan updates, Mr. N. M. Lindie, Accounting Officer for the Department of Cultural Affairs and Sport, has provided an overview on tabling of the Annual Performance Plan 2008-2009 for the Department (2008:3-4). He has indicated that structures have been realigned to meet strategic deliverables and to promote cohesion with other relevant stakeholders. Further emphasis has been placed on building upon human capital geared toward service excellence. Finally, departmental objectives were promoted through adherence of sound financial management and effective corporate governance. The Accounting Officer, Mr. N. M. Lindie also draws attention to the Annual Performance Plan 2008-2009 for the Department (2008:3-4), on the Department's initiative to strengthen its financial and procurement systems to ensure prudence in the management of the budget and organisational accountability.

2.13.2. CHALLENGES IDENTIFIED WITHIN THE 2008/2009 STRATEGIC PLANNING PERIOD

The demand for efficiency within the administrative functions of the Department has debilitated the rendering of management information processes since nationally driven IT strategies rendered themselves outdated and inefficient for prudent decision-making.

The Department, although having managed its human resources as the most important resource; vacancies and the turnaround time for reappointment, coincided with the need for a proper human resource plan, for meeting strategic deliverables. Capacity deficiencies have subsequently frustrated optimal service delivery within a framework which promoted an application which proved to be very awkward.

A further study reflected that although procedural application and policies were in evidence, compliance was compromised by line managers. In light of the

compromise in compliance, a greater degree of accountability for managing of human and physical resources was identified, in addition to, an enhanced IT system. As a direct result of capacity constraints, reporting interventions were compromised.

2.13.3. STRATEGIC GOALS IDENTIFIED WITHIN THE 2008/2009 ANNUAL PERFORMANCE PLAN

The promotion, development and transformation of Culture and Sport were geared toward:

- Sustainable Economic Growth,
- Nation Building,
- Good Governance, and
- Social and human capital development

2.14. SUMMARY

Chapter two focused on assessing the perception of governance principles in relation to performance by the provincial government in the reform of reporting structures. The chapter also explored the governance principles evident within the province and in turn, the Department of Cultural Affairs and Sport. In light of the changes in controls and reporting from those of conventional theories, the measures presently utilised for performance assessments have been geared toward promoting effective governance. The literature promotes the application of various theories and mechanisms in support of governance through best practice and application of a high degree of ethos. The chapter essentially serves as an examination of the controls in place provincially and departmentally in support of continuous improvement measures which underpin the underlying promotion of ethical behaviour.

Chapter two furthermore provides a normative assessment of best practice and governance initiatives. The theoretical discussion shows how the implications and impact of best practice principles and governance bear a direct relation to the organisational sustainability and wealth creation. The academic study suggests

that the adoption of a framework which fosters regular reporting bears an inherent link to organisational profitability. The chapter also examines the impact of the compilation of a strategic plan and a reporting structure based on actual deliverables. Chapter two further examines how essential regular monitoring of strategic objectives and performance auditing are, in relation to the decision-making processes.

Chapter three will provide a view of governance in terms of the King Reports. Governance as contained within the King Reports will provide the basis for the study and reflect upon the definition of the fundamental principles. It will furthermore serve in providing guidance for implementation of effective measures for governance application.

CHAPTER 3

UNIVERSAL APPLICATION OF THE KING REPORT ON CORPORATE GOVERNANCE FOR SOUTH AFRICA, 2002

3.1. INTRODUCTION

Chapter three explores the application of governance principles within the provincial government keeping in mind the principles outlined in the *King Report on Governance for South Africa, 2002*. In addition, the chapter serves to provide a normative template as depicted by the seven principles. The advent of globalisation has created a greater interest in the economic benefits of good governance and has fostered an increase in shareholder activism, which promotes wealth through social awareness and accountability.

International benchmarking has been used frequently to measure not only profitability, but also value creation. Solomon (2004:15) states that managers, who promote best practices and governance, also manage their organisations efficiently and effectively and in turn, increase the overall organisational profitability and return on investments. Similarly, Solomon (2004:15) further states that an increased application of governance within government departments may ultimately facilitate not only an increase in economic sustainability; it may also serve in promoting conformity on best practices. Governance, which supports and promotes activities which ultimately serve the best interest of all stakeholders, is primarily geared towards the practice of ethical business behaviour.

The chapter concludes with an interpretation of the principles in relation to the theoretical definitions and theoretical explanation of the seven principles of corporate governance with specific reference to their application within the public sector environment.

3.2. FORMATION OF THE INSTITUTE OF DIRECTORS (IoD) AND KING REPORTS

The Institute of Directors (IoD) was initially founded in 1903 in the United Kingdom: London (Institute of Directors: History, Mission and Purpose, 2006). The IoD was formed independently (Institute of Directors: History, Mission and Purpose, 2006) in South Africa and was registered as a non-profit organisation in 1985 or Section 21 company, in terms of the provisions contained in the Companies Act, 1973 (Act No. 61 of 1973). The formation of the IoD in Johannesburg was presided over by Mr. Harry F Oppenheimer for a period of twenty six years commencing from 1960. Mr. Basil E Hersov, presided thereafter, for a period of fifteen years commencing from 1986. The current President, Dr Reuel J Khoza has been presiding since 10 October 2001 (Institute of Directors: History, Mission and Purpose, 2006).

The current elected membership comprises a Vice President who is also the Chairperson, plus another eight elected members. The members including the Chairperson and Vice President, Prof Mervyn E King, are all prominent leaders of business and industry. The eight elected members are: "Roy Andersen, Leslie Boyd, David Brink, Warren Clewlow, Pam Golding, Peter Joubert, Ronnie Lubner and Bertie Lubner" (Institute of Directors: History, Mission and Purpose, 2006). The Institute was formed primarily to improve efficiency and effectiveness within the private and public sectors through the promotion of integrity in business applications, by means of publication of the King Reports (Institute of Directors: History, Mission and Purpose, 2006).

3.3. RATIONALE FOR THE RELEASE OF THE KING REPORT ON GOVERNANCE IN SOUTH AFRICA, 2002

The 1994 Report on Governance, also known as the King I Report, was published on 29 November 1994 (Institute of Directors: History, Mission and Purpose, 2006). The political unrest and the economic instability of the country was a major contributor spurring the release of the King Reports. The Institute of Directors: History, Mission and Purpose, dated 2006 (2006:1), explains that a need was identified to investigate the manner in which the country's business was being conducted. The Report was

compiled under the auspices of the socio-political transition which emanated as a result of the political unrest in South Africa at the time (Institute of Directors: History, Mission and Purpose, 2006). The primary reason for the release of the 1994 Report on Governance (King I Report), was to promote corporate governance, and in turn, promoting the highest code of best practices within South Africa (Institute of Directors: History, Mission and Purpose, 2006).

The appointment of chairperson Mervyn King SC, former high court judge, was intended to promote governance in South Africa through investigation and reporting. The shift in paradigm to that of an inclusive approach at that critical time suggests that the single bottom line and the political, social and economic deficiencies might have had a catastrophic effect on the African continent, had there been no intervention. The increased interest by global economies in South Africa; particularly with reference to the political change and the need for realignment in all facets of the country including business, industry and politics was the singular rationale for the plan to investigate the manner in which the country's business was being conducted and even more so, that of Government. Political pressure and sanctions contributed to a large extent to the need at that time to reform the country's socio-economic climate. Templehoff (2003:6) suggests that the political instability and the need to adapt applications was the underlying rationale for the release of the updated King Report on Governance, 2002, hereafter referred to as the King II Report.

3.4. THE SEVEN PRINCIPLES OR CHARACTERISTICS DETERMINING EFFECTIVE GOVERNANCE

The King Reports may have been released in South Africa on account of the need for stabilisation in the socio-political and economic spheres according to Templehoff (2003:6), but Solomon (2004: 39-40) suggests that there was an even greater need for good governance in the world economies as evident in the 2001 collapse of Enron, one of the ten largest companies in the United States. Governance is essentially not a 'state of mind'; rather, it is the application and promotion of acts of integrity and ethical behaviour in business. Mismanagement, corruption and fraudulent business activities emphasises the need for transformation. Governance is not only a practice to be adopted by the South African economy; a need has been identified universally.

Empirically, codes of best practice and good governance in government essentially promote a succession of good governance within all sectors. Characteristics of good governance are epitomised by the seven (7) principles or traits as identified within the King Report on Governance for South Africa, 2002.

Explanation of governance principles

3.4.1. Discipline

Discipline is understood as those controls in place promoting a regulated environment. The controls in place are intended not only to regulate corporate behaviour but also that of individuals. Mohamed (2007:1) states that:

'...there could be different interests between principals (managers) and agents (subordinates). The shareholders or owners of corporations, the principals, would worry that the executives and management (senior) of corporations, the agents, were promoting their own interests and not the interests of the owners'.

Discipline within any organisation is ideally a reflection of the commitment of senior management to comply with shared commercial behavioural standards which are recognised and accepted universally. Discipline includes the commitment, particularly by senior management within the organisation, to abide by the prescripts dictated by best practice and good governance together with legislation promoting ethical behaviour (Bittner, 2001:1). Theoretically, discipline is understood as restraint. Self-restraint may be construed as a discipline promoting the emulation of those acts, principles and practices, beyond repudiation. Discipline generally refers to the actions taken by managers where subordinates default on performance or service delivery. In the context of effective governance, discipline refers to the individual approach to redirecting activities which are geared toward improved self performance and enabling efficiency through decision making.

According to Bittner (2001:1), discipline emanates from the top organisational structure and specifically references the dedication of senior officials; those with decision-making powers, in encouraging mannerisms which are generally acceptable characteristics or behavioural standards. Individual discipline has a considerable

impact, particularly at a decision-making level. Since managers are tasked with making decisions, it would be expected that the decisions made, would be based on the long term or sustainable organisational growth and development. Ministers, Heads of Departments (HOD's), Chief Directors and Directors form part of the Senior Management Structures (SMS) of any given Department and by virtue of their position, wield considerable power. It is thus critical that the organisational interest should be the primary factor for consideration where decisions are to be taken. It is therefore imperative that decisions made by the Senior Management Structures (SMS) serve the overall departmental objectives and not individual interest.

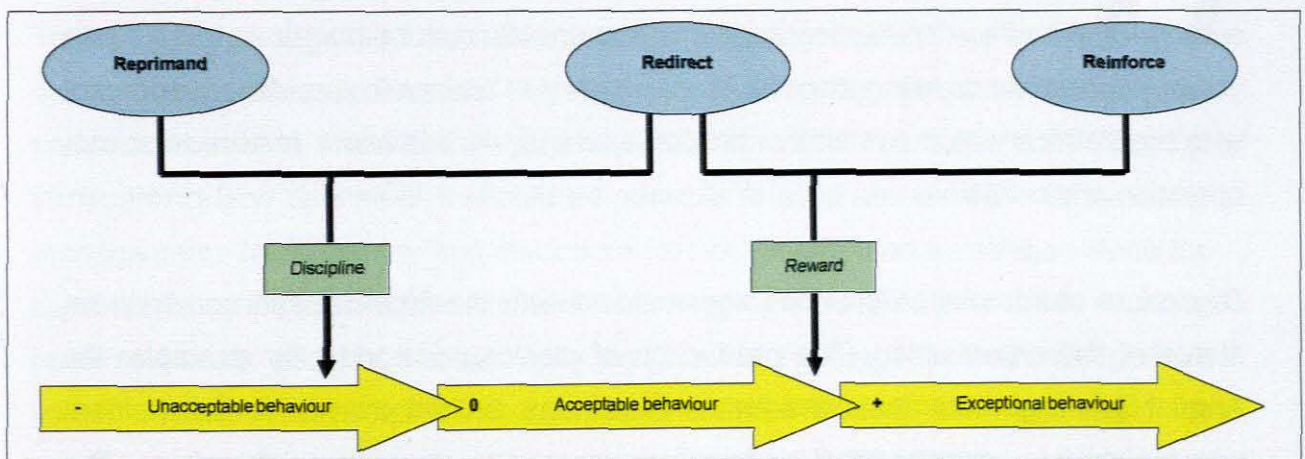
Whetton and Cameron's (2005:313) research infers that a manager's inability to reinforce acceptable behaviour may have disastrous consequences. Discipline is not only limited to individual characteristics; rather, it includes corrective measures instituted to reform behavioural standards to effective levels. Discipline within the public sector includes enacting practices and taking decisions with the aim of promoting ethical practices. It enables a process for value driven decisions which benefit the organisation or society at large. Discipline, particularly if lead by the top structure, reinforces the value driven systems and creates a pathway for all subordinates. In direct contrast, an organisational top structure which endorses decision-making processes with little consideration for ethical and value driven decisions, create a rippling effect since subordinates tend to emulate the value system imparted by the executive level.

Mohamed (2007:1) notes that corruption and unethical practices are usually more prevalent in top structures on account of the decision-making capabilities. Commitment by executive managers to codes of good conduct and moral regeneration is recommended since an example which best describes the impact would be that of the parent and child. A child who is exposed to ethical behaviour would be expected to emulate those acts in both their personal and professional life, upon reaching adulthood. Similarly, a child exposed to derelict behaviour, will be expected to perpetuate that behaviour, upon reaching adulthood. There is a fine line between discipline and ethics, since discipline is determined by the value or ethos contained by an individual.

Executive management, are more susceptible to being influenced on account of their status and influence. Therefore, within the hierarchy of top management, there should be an established audit unit who regularly evaluates decisions taken and the basis for the decision making. Furthermore, disclosure serves in promoting accountability and transparency and in turn fosters greater support. Value driven decisions may be evidenced through the outcomes. Furor and condemnation together with public ridicule of some senior politicians has lately surfaced.

Business codes of conduct, declaration of interests and codes of ethics all have a direct bearing on the organisational sustainability and investor support as these promote openness with open-ended disclosure. Individuals, who practice discipline in their decision-making, serve to create an organisational culture promoting best practice and good governance. Discipline is the key driver for promoting acceptable behavioural strategies. The figure below (Figure 3.4.1.1), derived from Whetten & Cameron (2005:313), depicts the effects of behaviour shaping strategies.

Figure 3.4.1.1 Effects of behaviour shaping strategies



Whetten & Cameron (2005:313) asserts that discipline is essentially instituted to promote exceptional behavioural standards. The reward would invariably be reflected in the performance standards, investments or by an increased service delivery standard and thereafter, political support for the executive committee. Discipline cannot be achieved over a short period of time; in fact, it may be actions which are repetitive in nature and which have become second nature.

3.4.2. Transparency

Transparency consists of those actions which reflect the ease with which external stakeholders (in the form of the Auditors, SCOPA and through regular reporting) are able to make meaningful analyses of the organisation's actions, its economic and fiscal policies and the non-financial aspects relevant to the business. Regular reporting serves as a mechanism to validate the actions or decisions taken by the senior management. Transparency is essentially understood as '*translucent*' or '*clear*' (The Pocket Oxford Dictionary, 1978:970). Transparency in actions therefore suggests that acts which promote clear and lucid outcomes are the best practice behaviour endorsed through the application of the principles within the King Report on Governance, 2002.

Bushman, Piotroski & Smith (2003:207) asserts that transparency is a measure of the degree of openness in processes which enables any stakeholder to make significant and meaningful analysis of the organisational performance. Transparency in information invariably results in accurate analyses being made; hence the action taken will be based on correct information aimed at improving results. Inaccurate information can lead to decisions being made which could lead to poor or damaging results or results without effect. Transparency in systems enables natural decisions to be made without potentially creating discord. Transparency in actions fosters an environment with high ethical value systems while transparency in behaviour fosters trust, co-operation and cohesion.

Disclosure of information provides stakeholders with the financial and non-financial status of the organisation. The production of disclosure reports, for example: the Annual Financial Statements and Annual Report, as audited provide all stakeholders with insight into organisational performance in relation to strategic objectives. The Annual Financial Statements are a reflection of an organisation's profitability over a specified period, usually one year. The Annual Financial Statements produced by a government organisation present to the public and other stakeholders those stratified objectives that have been met. They also enable the stakeholders to perform comparisons between performance targets met and those not met (Bushman, et. al, 2003:209).

Failure to disclose may result in audits and questions arising with reference to funds spent in relation to budgeted projections. Failure to disclose may further result in distrust. Transparency includes avoidance of illicit activities, which includes: bribery, money laundering, corruption, or any crimes undermining the sustainability of the organisation (Hendrikse & Hendrikse, 2004: 21). Providing shareholders with sufficient time (prior to meetings), to review disclosure documentation and providing stakeholders with an opportunity to question any of the results or actions taken, promotes best practice and good governance. Good business practices are reinforced through granting stakeholders an opportunity to review and question actions and to determine whether decisions and actions were effected in the best interest of the organisation. The publication of audited financial statements and performance objectives should validate the decisions taken.

Transparency and disclosure furthermore serve to provide interested parties with an overview of the performance management within an organisation. Disclosure, within the public-sector in particular, provides taxpayers with an indication of monies spent in relation to improving service delivery standards (Bushman, et. al, 2003:207). Through disclosure, the degree of control within an organisation becomes evident. Transparency through disclosure thus provides meaningful critique or analysis of the systems and processes in place. The analysis serves to highlight areas where weak controls exist and identifies areas potentially open for contravention. Through transparency and openness, it should be possible to avert abuse of power by senior management. Transparency and disclosure cannot be analysed in isolation since the disclosure may impact on other areas while serving as a distraction for areas requiring open review. In addition, transparency and disclosure suggests that management makes decisions based upon the organisational longevity while bearing in mind the promotion of best practices. Openness and transparency, without follow up audits may not necessarily avert collusion or corruption. Transparency thus involves a process of disclosure of both financial and non-financial processes within a specified period.

3.4.3. Independence

The King II Report (2002:13) describes independence as those mechanisms put in place to minimise and avoid potential conflict, particularly among the more dominant role-players; for example, the executive committee, senior managers, managers and

operational personnel within the organisation. The underlying objective is that decisions and actions should not be open to undue influence and should in fact be based upon predetermined policies and prescripts. Independence is thus interpreted as those decisions taken individually, particularly at senior management level which should be free from bias. Decisions should be made bearing the long term interests of the organisation at heart. Self determination may be construed as those actions, decisions or practices adopted by managers or directors serving the needs of all stakeholders above individual needs.

In many organisations directors and managers are appointed to manage the day-to-day activities while the critical and more strategic decision-making is carried out by the executive committee (Hendrikse & Hendrikse, 2004:104). Through independence in decision-making, decisions can be made bearing the best interests of the organisation in mind. Decision-making that is influenced by personal agendas may have disastrous effects, since it may impact the future sustainability of the organisation. Independence, particularly in decision-making, enables processes to be instituted without undue influence.

Independence in decision-making facilitates and promotes transparency and openness. Independence in decision-making should be facilitated through a process which enables management to make decisions based on their own judgement without being influenced in any way (Hendrickse, 2008:58). Independence is not restricted to decision-making only; it includes implementation of corrective action by management where shortcomings have been identified. Repeated interference by executive committees in decisions taken by management may result in a vote of 'no confidence' in management. This may potentially harm stratified objectives which may impact organisational longevity.

Public sector decision making, is usually delegated to the accounting officer through his legislated mandate as contained within the Public Finance Management Act, 1 of 2000 (PFMA) (as amended) (2000:26-30). Independence fosters value-driven decision-making despite adversity and is accompanied by accountability. Where decisions have been made, the degree of independence attached to them is directly linked to the degree of accountability or delegated authority issued. Independence in

implementation and application of decisions enables minimization of conflict of interest while acting in the best interest of the organisation. Independence promotes impartiality and creates an enabling environment which promotes ethical practices and decision-making based on honesty and integrity (Hendrikse & Hendrikse, 2004:104). The independence of executive committees and senior management facilitates openness and transparency in decision making, particularly if both executive committees and the senior management are independent parties. Such a set up serves as a dissuading factor for collusion of any form. This interpretation of independence suggests that executive members should be inactive members or 'silent partners' who receive regular reports on the state of operations, while the management should be active members monitoring and directing the operational activities. Member partiality may influence the decision-making process, particularly where both the executive committee and management are actively involved in the day-to-day activities.

3.4.4. Accountability

Accountability or answerability within organisations may be embodied through those actions reflecting the responsibility taken by decision makers for decisions or actions embarked upon as described within the briefing by Friends of the Earth (2005:2). Another aspect of accountability refers to the mechanisms in place endorsing accountability. These mechanisms provide stakeholders, e.g. Standing Committee of Public Accounts (SCOPA), Auditors and Treasury, with the means to question and assess actions of executive committees and management which are currently in place. Accountability essentially refers to 'liability or holding someone responsible'. Accountability embodies delegation without abdication. Therefore, a subordinate's decision making abilities rest with the manager and the degree of responsibility assigned to him. The transfer of responsibility does not imply that the manager may renounce his role, simply on account of the transfer of responsibility. Ultimately, the manager is still liable whether decisions made by the subordinate are in the best interest of the organisation or not. Accountability may as a result, be influenced by the degree of independence exercised by both the executive and non-executive members. Accountability essentially resides with the Accounting Officer within government departments (PFMA, 2000:26-30), (also known as the Head of Department (HOD)). Though accountability may in essence reside with an Accounting Officer, the

accountability and responsibility should be shared by all, within the governing department.

Accountability exemplifies acts of responsibility and resides with a manager, albeit he has transferred or delegated activities or tasks to subordinates. Accountability has been defined as the transfer of activities; together with the associated responsibility to subordinates, with the overall responsible to senior management remaining with the manager (Bateman & Zeithaml, 1990:293). Accountability is essentially understood as the 'report-back' mechanism on delegated activities. The primary purpose of delegation is to implement a mechanism ensuring that tasks are completed. Accountability may be determined based upon an individual's status or level of authority within an organisation (Munro & Mouritsen, 1996:24). The manager is appointed to ensure that those tasks to be completed are completed following the organisational policy and procedures. Delegation is understood as the transfer of tasks or activities; while accountability resides with the manager who must ensure that tasks are completed based upon targeted objectives.

Accountability therefore promotes transparency and makes provision for decision-makers to be held responsible for their actions in the event of a resultant crisis. Accountability is derived from 'accountable'; it is the quality held by (or vested in) someone who bears the responsibility for the outcome or result of the decisions taken. Since decisions are generally taken by managers, it stands to reason that managers be held accountable to the executive committee. This facilitates transparency in processes and highlights evidence of inconsistencies for which managers are answerable to the executive committee. In the case of government departments, managers take decisions and are held accountable by the Accounting Officer as legislated (PFMA, 2000:26-30). The Accounting Officer, who is generally represented as the Head of Department, in turn, is answerable to the executive committee and the Minister. Accountability is thus critical since the senior manager must, in the interests of openness, be able to motivate any decision taken. Accountability enables a process of record keeping, time management and of providing regular reports to top management as well as of taking responsibility for irregularities.

3.4.5. Responsibility

Accountability was described in 3.4.4 as being those processes which render individuals to be held accountable for the outcome of actions or decisions taken. There exists a fine line between accountability and responsibility. The King II Report (2002:12) advocates responsibilities within the sphere of government as those behavioural processes, which make provision for corrective action and for penalisation where mismanagement has been identified. Responsible management encompasses those mechanisms required to set the organisation on the right path to success in terms of its identified strategic plan and annual performance plan. Responsibility is what a person has who is being held liable for all actions positive or negative within their framework of activities. Directors, Accounting Officers and Ministers must act responsibly to the stakeholders of their organisation. Because direct subordinates are more inclined to emulate the activities of senior management, then the responsible behaviour of senior management will ultimately create a cyclical effect, proliferating acts of responsibility by all personnel.

Research conducted by Stoner and Freeman (1992:353), states that:

*“...there is little debate concerning the delegation of authority-it can and should be delegated. This is the basis of the **scalar principle**, the idea that a clear line of authority runs step by step from the highest to the lowest level of the organisation”.*

Responsibility is understood as the delegation of those activities to other individuals or subordinates to deliver upon. In addition, it includes the duty or transfer of liability for those actions. While responsibility may be transferred, accountability remains with the manager who has delegated the activities. Responsibility requires that individuals act in the best interests of the organisation. Managers therefore act as trustees of the organisation and therefore should disclose any conflict of interest and ultimately act with high ethical and moral values when performing their duties. Not only is responsibility understood as the transfer or delegation of activities or duties in order to achieve a required or predetermined outcome, but it may also be understood as the duty of any employee toward the organisation as is inferred in the preceding statements. Responsibilities are therefore generally accepted as those activities delegated by managers to subordinates. On closer evaluation, the view is supported

that it is the duty of operational employees to perform their daily functional activities geared toward maintaining the operations. These duties may range from obligation to management, to acting in the best interest of the organisational stakeholders. Managers, in turn, bear the inherent duty to strategically guide organisational activities towards long-term sustainability, while the operational employees bear the duty of directing the operational activities to ensure day-to-day operations remain functional and 'on course', in terms of the stratified objectives.

Responsibility includes a commitment on the part of both managers and operational employees. Ministers, Heads of Departments, Chief Directors and Directors are appointed to serve the best interests of the Department they represent and steer the strategic objectives toward long-term sustainability of the department and economy. In terms of the PFMA (1999:36), operational employees within the public sector bear the responsibility of ensuring that daily activities are conducted with integrity and serve the interest of the public. Thus, management directs the strategic objectives, while operational employees direct the operational activities.

3.4.6. Fairness

Hendrikse and Hendrikse (2004:104), describes fairness in relation to equity or 'rights with empowerment'. Fairness is described as those acts or activities which promote equality and justice. Fairness may refer to both individuals and or activities. The connotation of fairness is geared toward the balancing of activities together with the associated application of ethics. Fairness in the application of processes enables greater commitment. For example: fair business dealings enhance a greater degree of trust.

The King II Report (2002:12) affirms that fairness within an organisation may be determined by the balancing actions of systems in place which, when collated, makes provision for the future interest of not only the organisation but also for the reinforcement of good governance whilst renouncing corruption and mismanagement. An example of this is the Accounting Officers Systems and the Delegations thereto, which are policy documents that reinforce policy formulation, while enactment fosters improved business ethics and integrity in applications. An individual's application and reinforcement of best practices, even when applied at lower levels may cultivate best

practices throughout the lower levels. The preceding statement suggests that individual integrity may supersede unethical practices. Evidence of equality is supported by the adage of 'pride in application'. In a hierarchical structure, decision making generally takes the form of a 'top-down' approach, however, this study is aimed at demonstrating that governance need not be applied using the conventional 'top-down' approach and may be applied and reinforced by lower level personnel.

It is suggested that the degree of fairness applied influences performance and conformance (Hendrikse and Hendrikse, 2004:104). Fairness and transparency in processes by implication, encourages corporate value-added activities and efficiency. Organisations are established to create shareholder wealth through an increase in profitability, while consumers are interested in obtaining goods or services based on their needs (demand management). Study conducted by Whetton and Cameron (2005:320) describes the relationship between equity and fairness as: "*The important thing to keep in mind about equity and fairness is that we are dealing with perception. Consequently, whether they are accurate or distorted, legitimate or ill-founded, they are both accurate and legitimate in the mind of the perceiver until proven otherwise*".

Perception may influence the manner in which public officials are viewed by the public; this is particularly relevant at the present time, on account of the increasing media reports concerned with government officials being charged with corruption. While a perception may prove to be true in certain cases; it may be that media and other corrupt officials perpetuate this perception even though it may be false or may apply only to a minority. Transparency in processes serves a vital role, since open disclosure enables any reader to make meaningful analyses of the reported results. The statement made by Obed Mlaba (Thekwini Municipality Mayor) may be true; that the dedication and anti-corruption measures followed by state officials with the associated corrective disciplinary measures, often goes unnoticed or are attributed to investigative journalism, while genuine attempts at service excellence go unnoticed as civil servants are according to Matavire (2006:7) "*living under the shadow of negative publicity*".

3.4.7. Social Responsibility

Social responsibility includes the protection of natural resources and, where possible, the promotion of sustainable development. The daily operations of organisations may

leave irreversible effects on the natural environment which invariably have an impact on the sustainability of natural resources. Great emphasis has been placed on the surrounding ecology and the natural environment, particularly with the respect to the effects of global warming. Organisations have been encouraged to partake in activities which not only seek to be profitable, but also take an interest in the natural environment and aim for sustainable development, hence the triple bottom line (economic, environmental and social aspects) rather than the single bottom line as outlined in the King II Report (2002:12).

Social responsibility includes, and is not limited to issues relating to Black Economic Empowerment, Labour Standards, HIV Reporting and Unemployment levels (Solomon, 2004:301). Social strategies may be implemented through both financial and non-financial methods. Organisations thus have the inherent responsibility to protect the natural resources and ecology within their sphere of operations. The natural environment is not only limited to the bio-network, it includes the communities within the organisational radius. Social responsibility is understood to be linked to ethical behaviour and organisations have been under increased pressure to consider the impact of operations on the social communities within which they operate. Social initiatives create support through awareness and through investments. According to Naidoo (2002:3), organisations are encouraged to compete for similar funding; hence it can be deduced that, social responsibility makes good business sense.

Social responsibility within a department may be determined by the prioritisation of ethical standards and the fiduciary duty of the parastatal organisation in embracing non-exploitive, non-discriminatory and responsible acts toward environmental and human rights issues. Social responsibility may be perceived to be obligatory hence, sparking negativity towards promoting integration of socially responsible acts by organisations. Research conducted in terms of the King Report on Corporate Governance for South Africa, 2002 (2002:12), suggests that organisations engaging in socially responsive behaviour may generate greater local and international investment opportunities.

State Departments are under increasing pressure to conform to international standards of service delivery. Since all spheres of government are responsible for

service to the public and individuals, corporations have since started benchmarking service standards. Ultimately, the example set by government departments influences the operation of the private sector. Through legislation and best practice application by the government in its entirety, the state may have a legitimate claim in enforcing high standards of socially responsive activities. State departments not complying, invariably find that they can neither enforce nor regulate those activities of other organisations. Socially responsible activities promote investment; investment promotes an upsurge in economic activities, which in turn increases employment. It is for this reason that organisations are encouraged to conform or reform.

3.5. THE UNIVERSAL APPLICATION OF GOOD GOVERNANCE

The King Report on Governance, 2002 (King II Report) (2002:12), reflects upon research conducted by the Institute of Directors (IoD), which suggests that the principles may be inter-related. The collective adoption of all the principles by senior management fosters a high degree of trust and integrity thus, perpetuating all the plausible actions adopted by subordinates. Sustainability is linked to the concept of the Triple Bottom Line to which the King II Report (2002:12) refers. The attainment of balanced and integrated economic, social and environmental performance is geared toward wealth creation. Organisations having previously only been interested in the fiscal and economic development of the organisation; have adopted the inclusion of the triple-bottom line, which not only cultivates fiscal and economic development, but simultaneously incorporates the environmental and social impact of their activities. Perhaps the only challenge remaining is the acquisition of evidence to support and perpetuate this ideology that an organisation fostering best practice and good governance is indeed a manifestation of a successful organisation.

The global application of good governance may be evident in the financial practices adopted by organisations. Research conducted by Solomon (2004:187) reflects upon the fact that global fusion in governance has been attributed to greater awareness of financial investor relations and the rise of international trade. In addition, the study suggests that reform in organisational economics has intensified: the long-term benefits of good governance have been recognised, pushing the single bottom line as the sole guiding principle, into second place. The advent of globalisation and

international trade has forced organisations to reform their policies to adopt an inclusive approach (Solomon, 2004:192). This ultimately indicates that organisations (both local and international) have undergone a metamorphosis, in that they have changed direction from only profiteering to creating a balancing effect through socio-economic investment.

The research conducted suggests that global economies have realised the effect of good governance by adopting international financial reporting standards (Solomon, 2004:192). Studies show that by the incorporation of international governance principles into their corporate policies, companies have been able to increase their international investor funding (Solomon, 2004:193). Good governance has been applied in all sectors and includes the European Union and the Commonwealth (Solomon, 2004:191). The application of international governance suggests that the need for investor protection is closely associated with under developed financial economies. Their results reveal that a need for stronger investor impetus is required to increase investments in these economies and to increase their shareholder wealth.

3.6. SUMMARY

The chapter provided an oversight of the origin of both the 1994 Report on Governance, known as the King I Report, (as was published on 29 November 1994) and the King Report on Corporate Governance for South Africa, 2002, known as the King II Report (Institute of Directors: History, Mission and Purpose, 2006). The King Reports were originated in South Africa (a developing economy at the time), and were incorporated into the policies of international organisations. The shift in focus from profit-orientated organisations to inclusive organisations has enhanced the ability of local companies to source and secure investor funding from global investor organisations. The chapter served to examine its application, as well as, reinforcing the impact of international shareholder wealth creation through application of the principles promoting good governance application. This chapter has outlined the principles of good governance and the implication of adaptation for emerging organisations, and in turn, their economies.

The research conducted thus far epitomises the essence of adoption of an inclusive approach. Research outcomes therefore imply that an emerging economy like South Africa, having progressed from a politically and economically unstable history had the potential to reform world economies. The realisation and application of good governance principles by international organisations offers investor potential. Investor funding in turn, catapults the economic growth of a country.

Chapter three has addressed the seven principles of governance in depth and the conclusion is that the principles are linked. Each of the principles has an impact on the other and it is therefore suggested that the principles cannot be applied individually, in isolation or in a vacuum. Business sustainability is dependant on the application, inclusion and adherence to all seven principles.

Chapter four will provide a theoretical framework of the legislation surrounding good governance and the application of best practices. Chapter four will also explore the adoption of, and inclusion of the good governance principles within legislation and within decision-making at Cabinet level.

CHAPTER 4

STATUTORY LEGISLATIVE FRAMEWORK FOR THE PROMOTION OF GOVERNANCE

4.1. INTRODUCTION

South Africa has, since democracy, become the primary enforcer for the application of good governance, particularly since the publication of the King Report on Governance for South Africa, 2002 (King II Report). The legacy of the past Apartheid policies, led to *legislation and policies being promulgated to expedite social transformation*. Transformation was necessary, not only because of political strife; but also because of the identification of cases of mismanagement, not limited to corporate executives. Legislation and government policies cannot completely obliterate malpractices; however, they can regulate activities to varying degrees, particularly in relation to reporting on financial and non-financial aspects.

Chapter four explores the various legislation, regulatory standards and reporting structures which serve to promote ethical practices within the public and private sectors. The legislative framework underpins and promotes the seven principles as propagated by the King I and King II Reports. Specific reference is made to the seven principles, together with the application of best practice and good governance. Reporting structures are described in this chapter, which serve as practical methods for emulating best practice. In addition, the impact of good governance structures, specifically within government organisations are examined.

4.2. LEGISLATION, POLICIES AND REGULATORY MEASURES

Policies and regulatory standards serve in controlling or regulating the environment in which organisations operate. The policies and regulations enacted are aimed at ensuring that organisations operate and regulate the behaviour of management towards a *"...framework of good business governance principles..."* (Hendrikse & Hendrikse, 2004:xi).

4.3. STATUTORY LEGISLATION

Legislation is passed to lay down guidelines for lawful behaviour. Laws define the process for discharge of duty by citizens within a state and serve in guiding behaviour. In the case of the public sector, the laws define the actions or performance of various state bodies and the manner in which their respective officials in office discharge their duties.

The following statutory mandates support and promote good governance and best practice behaviour:

4.3.1. The Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996)

The statutory legislative framework commencing with the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996); hereafter referred to as the Constitution, essentially promotes and accentuates the value of good governance with the legal requirement that National, Provincial and Municipal Budgets must promote transparency, accountability and the effective management of the economy, debt and the public sector (Van Der Nest, 2005:75). The Constitution (108 of 1996), as amended, promotes good governance through: 'accountability, responsiveness and openness'. The Constitution (108 of 1996) promotes the formation of rights and freedom through its adoption and application of the following principles: An explanation of each principle is also provided hereunder.

- Promoting healing on account of the divisions of the past;

The promotion of healing encapsulates the application of activities which enable previously disadvantaged groups to engage in business that in the past, on account of the restrictive policies of Apartheid⁵, they were unable to do.

⁵ Apartheid refers to the previous policies promoting racial segregation in South Africa.

- Instituting a civilization based on autonomous *morals and ethic, social justice and human rights*;

Establishing an independent value system; through the application of behaviour promoting equality within the social and economic spheres, for all South Africans to follow.

- Laying the foundation for a *democratic and open society* in which government is based on the spirit of the people with *each citizen being equally protected by law*;

Creating an enabling and sustainable environment and ensuring that the people remain the driving force in the application of processes which promote best practice principles.

- *Improving the quality of life* of all citizens;

Promoting an improved standard of living for South Africans.

- Freeing the potential of each person; and

Harboring diversity and encouraging constructive competition for the advancement of South Africa.

- Building a *united and democratic* South Africa able to take its rightful place as a sovereign state in the family of nations.

Fostering growth and development of the entire nation to compete within all sovereign states.

Section 32 (1) of the Constitution (108 of 1996), furthermore stipulates: "*Everyone has the right of access to –*

(a) any information held by the state; and

(b) Any information that is held by another person and that is required for the exercise or protection of any rights.

In essence, the Constitution (108 of 1996) promotes a nation governed by ethical standards and a value system aimed at protecting the basic human rights of all citizens through respect, freedom and human dignity.

4.3.2 The Public Finance Management Act, 1999 (Act No. 1 of 1999)

The Public Finance Management Act, 1999 (Act No. 1 of 1999), hereafter referred to as the PFMA (1 of 1999), serves to promote transparency and openness in the financial activities of state institutions through disclosure to regulate governance through the application of accountability, aimed at improving financial performance and to protect the interests of the public. The PFMA (1 of 1999) states that it aims to:

“...regulate financial management in the national government; to ensure that all revenue, expenditure, assets and liabilities of that government are managed efficiently and effectively; to provide for the responsibilities of persons entrusted with financial management in that government; and to provide for matters connected therewith.”

Section 38 of the PFMA (1 of 1999), makes provision for the devolving of accountability to the Accounting Officers appointed within each Department. The purpose of transferring accountability was to promote reform within Departments. In the past, the Provincial Treasury was required to promote the financial governance of all Departments. This responsibility was undoubtedly a considerable task. Subsequently, accountability was transferred to each Department's Accounting Officer. National Treasury, through the Provincial Treasuries is now entrusted with being the lead department in all provinces. National Treasury, therefore serve in guiding financial activities of departments which promote departments and constitutional institutions and promote the building of a sound financial management system, wherein transparency and effective financial management is enforced. Transparency and efficiency in financial management is promoted through reporting, since National Treasury must annually consolidate all audited financial statements from all

departments and public institutions for publishing in the government gazette. This requirement, in terms of the PFMA (1 of 1999), enables all interested stakeholders to review and assess these financial statements.

The PFMA (1 of 1999), further aims to ensure that adequate measures are in place in all government sectors to promote compliance to transparency and expenditure control by instituting generally recognised accounting practice (GRAP), uniform expenditure classifications and uniform treasury norms and standards. The focus is on improving financial management within government and on outputs and responsibilities, rather than the rule-driven approach. Phases of implementation are focused on efficiency and effectiveness of programmes and best practice management.

The PFMA (1 of 1999) serves to promote public sector disclosure and regulates the financial activities enacted by any government institution. Part II, Section 38 of the PFMA (1 of 1999), makes provision for the general responsibilities of the Accounting Officer, which includes and are not limited to:

- Maintaining a financial system regulating risk and ensuring transparency, effectiveness and efficiency;
- Instituting a system for internal control under the direction of an accredited audit committee;
- Instituting a procurement system which promotes the five pillars of supply chain including utilisation of resources, namely: transparency, fairness, equitability, competitiveness and cost-effectiveness;
- Managing and safeguarding state assets;
- Settling of any contractual obligations and state claims;
- Reporting to Treasury on any fruitless and wasteful expenditures identified;
- Enforcing compliance to the regulatory framework;
- Not incurring liability in respect of the Department represented.

The aforementioned legislation serves as a cornerstone for the promotion of good governance by making public officials accountable so that they refrain from actions which are inconsistent with those regulations promoting and supporting best practices and good governance. The PFMA (1 of 1999) furthermore, aims to promote acts which engender compliance and best practice behavioural standards by senior officials of government. The PFMA (1 of 1999), together with the reporting requirements to

Treasury and SCOPA, provides a foundation for promotion of accountability, discipline and responsibility, since the reporting standards make provision for not only disclosure, but the indictment of officials by virtue of their responsibility in terms of the PFMA (1 of 1999) for any fraudulent activities enacted. In terms of Section 50 of the PFMA (1 of 1999), the Accounting Officer must act with *fidelity, honesty, integrity and in the interests of the organ of state when managing the financial affairs.*

4.3.3. The Promotion of Access to Information Act, 2000 (Act No. 2 of 2000)

The Promotion of Access to Information Act, 2000 (Act No. 2 of 2000), hereafter referred to as the Information Act (2 of 2000), was enacted to give effect to individuals' right of access to information. The rationale for giving effect to the right of access to information was to create a culture of transparency and accountability in public as well as private bodies with a view to enabling the people of South Africa to exercise and protect their rights. According to literature obtained from the framework of the Information Act (2 of 2000), the statute exists to promote transparency, based on the requirement and intended impact of the information with regard to its intended use. The Information Act (2 of 2000), summarises this in these words: *The Act, however, also provides for limitations on this right of access to information on the grounds of justifiable causes.*

This guideline is reiterated in other terms in the Public Service Regulations, (2000:1) as the following: *"An employee shall not release official information to the public unless he or she has the necessary authority"*. This regulation protects the interests of the State where information or access to information might be used against the interests of the State in its entirety. The ability to access information is regulated to a certain extent for the safeguard of state information from individuals intending to use the information for purposes of extortion or illegal intent.

Section 32 of the Information Act (2 of 2000), provides that each public body must annually submit to the Human Rights Commission a report which includes:

- the quantity of requests received for access to information;
- the quantity of requests received for complete access to the information that were granted;

- the quantity of requests for access to information that were declined partially or completely and the number of times a provision of the Information Act was utilised to support the refusal of access to information;
- the quantity of internal appeals lodged with the relevant authority and the number of cases in which, as a result of an internal appeal, access to a record was granted;
- the quantity of internal appeals which were lodged based on the request for access having been refused;
- the quantity of applications lodged to a court on the grounds of an internal appeal having been dismissed.

The disclosure may be subject to refusal by an organ of state under special circumstances including:

- Personal information of a deceased person;
- Secrets of another party which may result in economic losses to the individual or organisation;
- Where the information may have resultant legal repercussions;
- Where disclosure of information may lead to the harming of an individual;
- Information relating to the National Defense Force;
- Information relating to the economic activity of the country as a whole

The Information Act (2 of 2000), thus promotes disclosure through the imparting of information as required and as based on an organ of State's promotion of openness and transparency; while the PFMA (1 of 1999), prescribes transparency within financial management, as summarised in the following extract: "*Therefore, the Act establishes the mechanisms and procedures to enable individuals to obtain access to information cheaply, rapidly and without much effort*". While information may be readily available, the intended use of the information also needs to be assessed. Thus, the simple promotion of access to information perpetuates a system which strives for best practice and good governance through openness and transparency in disclosure.

4.3.4. Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000)

The Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000), hereafter referred to as the PPPFA (5 of 2000), was legislated to ensure accountability

and best practice in the decisions and actions within the procurement framework of the state. The effect of its regulations on previous legislation is outlined within the PPPFA (5 of 2000), together with the policies which provide the general principles enabling the attainment of the following objectives:

- Increase participation of the historically disadvantaged in provincial procurement opportunities;
- Increase participation by small and medium enterprises (SME's);
- Promote local labour;
- Promote joint ventures and partnerships;
- Encourage linkages between small and large enterprises;
- Promote skills transfer and training of the historically disadvantaged;
- Support the creation of employment in the Province;
- Promote a uniform procurement approach in all provincial procurement substructures.

The fundamental purpose for the application of the PPPFA (5 of 2000), is on the grounds that fraud has in recent times become more prevalent, in particular, within procurement. The exposure of fraud and mismanagement has had a devastating effect on individuals since the entire process, and all those involved come under scrutiny for further irregularities. The PPPFA (5 of 2000), promotes ethical procurement and consistency within the ambit of the core principles, namely: fairness, transparency, accountability, economical and cost effectiveness. The policy rests upon certain core principles of behaviour as set out in the Constitution and ratified by the Constitutional Certification Judgements (South Africa, 1996:4). In this context, the policy must be applied in accordance with a system, which is fair, equitable, transparent, competitive and cost-effective (South Africa, 1999:1).

4.4. STANDING COMMITTEE ON PUBLIC ACCOUNTS (SCOPA)

One of the primary objectives of the Standing Committee is to promote executive accountability within government institutions. Executive officers, who represent all the departments both national and provincial, report to the Standing Committee on Public Accounts, known as SCOPA. The accounting officers each present an analysis of their

departmental expenditure (in terms of the financial statements) as it relates to the attainment of deliverables as set out in the departments stratified and documented objectives as outlined within their Strategic Plan and Annual Performance Plan (APP). According to the Business Report, Hamlyn (2007:1) refers to SCOPA as the *'parliamentary financial watchdog'* since it bears the responsibility of evaluating the performance of Accounting Officers in terms of the report produced by the Auditor General who *'decides based on the books of that particular government institution, whether the financial statements represent a fair assessment of their real financial situation'*.

Hamlyn (2007:1) also states that the Auditor General may either qualify the report or simply emphasise matters requiring attention where they are unable to determine the financial health of the government institution. The report of the auditor general is presented to SCOPA with reasons as to why the report of the government department was qualified or why matters were raised for emphasis. The Accounting Officer, in turn, becomes answerable to SCOPA after having been requested to report on the comments made by the Auditor General. A considerable amount of emphasis is therefore placed on the reports compiled by the Auditor General which contains an evaluation of the financial and non-financial objectives which have and those which have not been met. The Auditor General does not form part of SCOPA; rather, they provide reports to SCOPA representing the financial performance and whether targeted objectives as stated by government institutions have been met and also in identification of inconsistencies found during the audit process.

The continued reporting of all government departments to Parliament and SCOPA is indicative of the best practice endorsement by the South African government. An interview by Turok conducted with Fakie, a representative of the Office of the Auditor General (2006:1) states that:

"In order for legislature to fulfill its oversight role, it has a parliamentary committee – the standing committee on public accounts (SCOPA) that relies heavily on the report of the auditor-general, which gets tabled at parliament".

Good governance and best practice accountability is reflected within the financial and non financial reports produced by the Auditor General. Good governance can only be enacted through sustaining best practices. Sustainability, in turn may be derived from legislation or regulatory standards or from state institutions performing a monitoring and evaluation role. The application of best practice may be perpetuated through continuous oversight and monitoring. The role of a teacher who monitors the progress of his or her students may best describe the oversight role. Turok (2006:1) contends that it is therefore imperative that government departments submit their financial reports timeously to determine year-on-year developments and improvements in the utilisation of state funds.

The SCOPA exemplifies the definition of 'Batho Pele' as contained in the White Paper on Transforming Public Service Delivery, 1997 (1997:5) through "*reports which will be made public on how well departments have performed against set standards*". A report to SCOPA includes an introduction, a review of the history, progress and the value-added benefit achieved together with the applicable internal controls. The departmental reports furthermore, include the report from the Auditor General, developments and progress of public entities and a general overview and synopsis of the highlighted areas. Research conducted by Naidoo, suggests that the fostering by the South African government of the principles of 'Batho Pele' as contained in the White Paper on Transforming Public Service Delivery, 1997, gives credence to government's support of, principles perpetuating good governance by all state officials (2002:13).

"It accordingly incorporates the African value system, which emphasises the collective over the individual good; the principles of mutual interdependence and co-existence; the spirit of humanity (Ubuntu), which is based on the premise that the individual is entitled to respect only because of his cordial coexistence with others; a hierarchical political ideology, but one based on an inclusive system of consultation at various levels; a preference for consensus over dissension; and a mentality of inherent trust and belief in the fairness of human beings" (Naidoo, 2002:13).

The principles of the 'Batho Pele' White Paper, 1997, will not for the purposes of this research be discussed in great depth. They are only mentioned here to show that

good governance is promoted within the public sector. 'Batho Pele' serves in promoting service delivery by state officials, while furthermore endorsing commitment toward the maintenance of high service standards. The Batho Pele principles enable a process by which state officials are held accountable for the quality of services which they deliver.

Further matters addressed by SCOPA, the Director-General of the National Treasury and the Director-General of Public Service and Administration within the SCOPA Report (2003:1), include the following:

- The classification of provinces, state departments, accounting officers and chief financial officers according to their proven performance with respect to financial management.
- Under-spending of budgets and the concomitant occurrence of "fiscal dumping".
- The manner in which the Auditor-General conducts audits, and the steps in the audit process, including performance auditing and interaction between the auditors and the auditees.
- The handling of cases of financial misconduct.
- The submission of annual financial consolidated statements in terms of section 8 of the PFMA (1 of 1999).
- The remuneration of senior public service employees and public entities.
- A framework for Parliament's financial management oversight.
- The General Report makes provision for a comprehensive overview of the audit outcomes in the respective ministerial portfolios of the national government.

- The portfolio summaries provide reference material for Parliament and the Ministers of the departments concerned.

Further support by the South African government of good governance principles is reflected by the reports submitted annually to SCOPA, the Office of the Auditor General and Parliament. The reports also include the General Report on audit outcomes and audit activities for the previous financial year(s) and as such being a “...*continuation of the Auditor-General’s improved transversal reporting to Parliament...*”, on the financial management by the national and provincial governments (SCOPA Report, 2003:1).

Areas dealing with oversight, monitoring and evaluation are contained within reports on: losses, theft, fruitless and wasteful expenditure, irregularities and unauthorised expenditure within departments. Since the reporting by the Auditor-General is reliable, it bears considerable weight and the accuracy and availability of information by the department regarding the reasons for not having met targeted objectives is critical. SCOPA thus serves as the oversight for both financial and non-financial governance by state departments. The auditors, as stipulated in the PFMA (1 of 1999:46), are liable for performing functions relating to the monitoring of financial reporting, investigate application of methods and procedures promoting efficiency and effectiveness of accounting practices, internal controls and best practice governance.

4.5. SUMMARY

A legislative framework of activities promoting best practice through legislation was presented in this chapter. While legislation does not make direct and specific reference to any specific act, a considerable number of the principles are already encompassed in other legislation, including the PPPFA (5 of 2000), and the PFMA (1 of 1999).

Given that legislation is being used to measure or monitor the nature, principles and practices of corporate governance; the strategic plan, the annual performance plan and business plan are critical tools for the departmental identification of deliverables, including those pertaining to good governance practice and the processes of attaining their goals. In addition, the department may then use these mechanisms to identify

and monitor deviation and to create a strategy or plan for realignment. Statutory legislation does not make direct reference to the principles of corporate governance; however, the principles lie within the collective legislation even though there is no obvious paraphrase of the principles as contained in the King Reports on Governance.

Chapter five will assess the methodology used for interpretation of data collected and the analysis and techniques utilised in obtaining evidence of application or non application of good governance practices.

CHAPTER 5

RESEARCH DESIGN AND METHODOLOGY

5.1. INTRODUCTION

Chapter five details the research design and methodology which was adopted to explore the perception regarding the existence of good governance by the employees within the Provincial Department of Cultural Affairs and Sport.

The process commenced with the motivation for the research followed by the identification of the research question. This was followed by the statement of intent or the research statement and an explanation to the respondents about its purpose. The disclosure was made to inform the respondents about the nature and intent of the research to be conducted, which was to obtain information based on individual perception, understanding of and application of the principles of governance.

The published Annual Report for the Department of Cultural Affairs and Sport, 2006/2007 indicates that the Department of Cultural Affairs and Sport strives to promote Arts and Culture within the Western Province. It promotes a vision of 'a *Western Cape community unified and empowered through sport and culture*,' while the mission statement is geared toward '*getting more people to partake in sport and cultural activities, as participants, spectators and supporters*'.

5.2. RATIONALE FOR THE RESEARCH

An unqualified audit report provides an indication of the degree of conformance to the application of sound financial and non-financial practices and the application of good governance. 'Matters raised for emphasis' by the Office of the Auditor General within the audit report signifies the dissatisfaction that exists with the responses received to queries. In cases of this nature, strong intervention is required by management to resolve the audit queries prior to the issue of the final audit report. Hence, 'matters raised for emphasis' results in a need for a detailed evaluation of the operations within the Department of Cultural Affairs and Sport.

This research aims to test the employee perception of the seven principles of corporate governance within the Department of Cultural Affairs and Sport. The motivation for the research was based on prevailing trends which have been observed (during the unobtrusive observations), these are: the increased number of non compliance and deviation reports, the increase in the number of forensic investigations, and the high volume of deviations and submissions which have been completed 'after the fact'.

Unobtrusive observation

Unobtrusive observation may be described as the researcher's observation of the daily activities conducted by employees of the Department of Cultural Affairs and Sport. The credibility of information is based on its application in relation to that contained in policies and prescripts. With specific reference to the Department of Cultural Affairs and Sport; many reports existed to suggest that, in the past codes of good business practice, or best practice application and good governance may have been absent. In these reports reference was made to abdication in management decision making, late submissions, deviations and forensic investigations, all of which suggested the existence of shortcomings were evident. The research was conducted in the light of historical audit reports performed by the Auditor General, where shortcomings were highlighted and where 'matters of emphasis' were subsequently raised. Hence, the primary reason for the utilisation of this unobtrusive observation, was on account of financial year-end and the arrival of the Auditor General to perform annual audits on the financial and non-financial performance of the department.

The unobtrusive observation served in assisting the researcher to establish the accuracy of the data collected from the auditor's reports, utilising the various techniques in providing affirmation of the research obtained. While a questionable technique for conducting research, the unobtrusive observation, worked well in confirming the contents of the research already obtained. The unobtrusive observation revealed the impact of statutory requirements and the impact of adequate reporting structures which have the potential to evaluate the efficiency and effectiveness of applications. The unobtrusive observation was adopted purely for the purpose of referencing practice in relation to prescripts, policies and codes of good practice. Since

the research was perception based, the purpose of this form of analysis was to determine whether the practices applied were congruent with good governance or whether they were applied in the daily functions of employees of their own volition.

The observations were conducted without the knowledge of the research population and were intended to serve as affirmation or non-affirmation of the application of best practices. The unobtrusive observations were conducted over a period of three months and made it possible for the researcher to identify with the actual activities conducted daily by employees of the Department of Cultural Affairs and Sport.

The research hopes to increase employee understanding and awareness of the importance of good governance in their application of best practice measures. The research was motivated and premised on the following observations:

Abdication in management decision making

Abdication may best be described as the renunciation or abandonment of interest in or responsibility for tasks and activities by managers, once these tasks have been delegated to subordinates. Unobtrusive observations were conducted to establish the degree of accountability taken by management after delegation of activities and tasks. Inadequate controls may lead to non compliance. In addition, controls may be compromised where senior officials have reneged on the responsibilities they have for checking up on and providing follow-up to tasks they have delegated to subordinate officials. Lack of responsibility such as this can lead to audit queries arising. The researcher, while conducting the unobtrusive observations, witnessed multiple cases where responsibility managers and sub-programme managers transferred both responsibility and accountability for tasks to subordinates. An example of abdication is when an official is appointed to project manage the successful execution of a sport or cultural event, with little to no involvement from the manager.

Late submissions

Late submissions are to do with activities which take place before, rather than after, the relevant authorisations have been obtained. Several cases were identified where submissions which required approval prior to the commencement of the activity, were submitted for approval after the activities had been concluded. One example of a late submission was the procurement of a service and its delivery, prior to obtaining authorisation for the rendering of that service.

Deviations

Deviations are those activities which are in contravention of statutory legislation and departmental policies and procedures. The reporting of deviations is intended to promote transparency and accountability in both activities and corrective measures instituted. The researcher was directly responsible for the reporting of deviations and the evidence has been recorded with the Internal Control Division of the Department of Cultural Affairs and Sport. An example of a deviation is where the costs for an arranged event have been finalised and approved, however, on account of unscheduled changes to the event, the final costs are considerably greater than the projected costs.

Forensic investigations

Forensic investigations refer to those anomalies which have to be directed to the provincial investigative unit for analysis and recommended remedial action. The purpose of referral is to promote transparency and counter fraudulent activities. Matters may be directed to the forensic investigative unit within the Department of the Premier, where individuals have identified irregularities and wish to launch an internal investigation. The researcher, while in the employ of the Department of Cultural Affairs and Sport at the time, was responsible for recording and reporting on the procurement processes and matters of non compliance in terms of the PFMA. The researcher was directly involved in reporting matters and making a request for further forensic investigations. Formal reports via the Chief Financial Officer (CFO) to the Accounting Officer were submitted, requesting that forensic investigations be launched, in

particular, where malpractices in financial and non financial mismanagement had been identified. Investigations may be launched against any official including senior officials. The investigations initiate an official enquiry into matters of financial misconduct and irregularities. Depending on the nature of the offence, disciplinary action and/or criminal charges may be instituted. Charges are most likely where evidence confirming irregularities or mismanagement is found, and where that evidence serves as the motivation for investigations. A common example of a forensic investigation being launched is when it is found that bidding or tender processes are not being applied according to the strict protocols guiding awardment. In addition, an official may direct a complaint to the national fraud hotline if he or she suspects preferential treatment has been granted to any service provider.

5.3. RESEARCH QUESTION

In view of the foregoing explanation of the motivating factors, the following research question has been formulated:

Do the employees within the Department of Cultural Affairs and Sport understand and apply the principles of good governance?

5.4. PURPOSE STATEMENT

The purpose of this study is to assess the employee perception of public sector understanding and application of corporate governance principles. The research also aims to assess to what extent the Department of Cultural Affairs and Sport in its decisions and actions, adheres to or do not adhere to the seven principles of governance as stated within the King Report on Governance for South Africa, 2002.

5.5. RESEARCH OBJECTIVES

To achieve the above purpose, the following research objectives have been formulated:

- To test the employee perception and understanding of the seven principles of Corporate Governance.
- To examine the perception of best practice promotion by management.
- To examine the employee perception and understanding of the statutory legislation and reporting structures available for the promotion of good governance.
- To assess the existence and extent of commitment by senior management and subordinates to support and comply with corporate governance principles.
- To assess whether the social responsibility reflected upon in the principles of corporate governance, is applied within the Department of Cultural Affairs and Sport.
- To assess the perception and understanding of reporting structures within the department and that to Treasury and SCOPA.
- To assess the understanding of the purpose of the strategic plan and that of the annual performance plans.
- To assess the extent of openness and transparency.
- To design and develop a research instrument to test the understanding of the employees with regard to governance applications.

5.6. RESEARCH METHODOLOGY

The research methodology adopted was exploratory, rather than descriptive since this research aims to test the employee perception of the seven principles of corporate governance within the Department of Cultural Affairs and Sport.

The questions contained in the questionnaire were grouped into seven (7) categories of questions, and are explained in *Table 5.6.1.1*:

Table 5.6.1.1 Synopsis of seven principle primary data sub-classifications

Category	Description of primary data sub-classifications
Questions 1-5	Are based on the principle of discipline or degree of control as was perceived to be evident by employees within the Department of Cultural Affairs and Sport.
Questions 6-10	Are based on the principle of transparency or degree of non-ambiguity in applications as was perceived to be evident by employees within the Department of Cultural Affairs and Sport.
Questions 11-15	Are based on the principle of independence or the lack of restrictions in applications as was perceived to be evident by employees within the Department of Cultural Affairs and Sport.
Questions 16-20	Are based on the principle of accountability or degree of responsibility, liability or answerability in effecting applications as was perceived to be evident by employees within the Department of Cultural Affairs and Sport.
Questions 21-25	Are based on the principle of responsibility or degree of dependability or reliability taken when effecting applications or decisions as was perceived to be evident by employees within the Department of Cultural Affairs and Sport.
Questions 26-30	Are based on the principle of fairness or degree of equality or justice with which decisions were taken as was perceived to be evident by employees within the Department of Cultural Affairs and Sport.
Questions 31-35	Are based on the principle of social responsibility or degree of responsibility taken by officials in relation to decision making which have a direct or indirect bearing on stakeholders or the external environment as was perceived to be evident by employees within the Department of Cultural Affairs and Sport.

The methodology applied comprised both quantitative and qualitative data collection techniques. The methodology applied also used various other research techniques. The initial technique adopted was that of conducting structured interviews. Other techniques adopted later, included questionnaire surveys in addition to the perception

surveys. However, the extended time taken to conduct the structured interviews was the reason why the decision was made to discard this type of data collection.

The techniques decided upon after the structured interviews were discarded; were a focus group session and the completion of questionnaires. The data collected using these techniques were evaluated and later compared with the data collected during the unobtrusive observation.

The research methodologies adopted are as follows:

Quantitative data collection

Quantitative data is understood as the tangible information, the actual count or statistics obtained by the application of various data collection techniques. Quantitative data analysis was utilised to provide the reader with statistical information to corroborate or contradict the employee perception of public sector compliance to corporate governance principles and the extent to which the Department of Cultural Affairs and Sport, in its decisions and actions, adheres to or do not adhere to the seven principles of governance, based on factual evidence obtained using various techniques. The quantitative data was collected from the completed questionnaires that had been distributed.

Qualitative research data

Qualitative data is understood as the intangible information, opinions or views (based on the perception of individual), obtained using various data collection techniques. Qualitative data was utilised to provide the reader with information, in addition to that obtained through the collection of statistical information, to corroborate or contradict the employee perception of public sector compliance to corporate governance principles and the extent to which the Department of Cultural Affairs and Sport in its decisions and actions, adheres to or do not adhere to the seven principles of governance, based on factual evidence obtained using various techniques. The qualitative data was collected using focus group sessions, structured interviews and unobtrusive observations.

5.6.1. Research techniques utilised

The research techniques utilised are described hereunder.

Focus Group Session

The focus group session was one of the techniques adopted for sourcing information and served as an experimental session to test the reliability of the questions contained within the questionnaire. The focus group session was conducted to obtain as much qualitative data as possible. It was an interactive session, and was also used to test the reliability, the effectiveness and the quality of the questions contained in the questionnaire against the seven principles of governance as contained within the King Report on Governance, 2002, as well as to reveal any deficiencies in the question design.

The focus group session was conducted by the researcher with a group of respondents and was based on a predetermined set of questions. The respondents were told the purpose of the research and why it was being conducted, in addition to being assured of the confidentiality of the information. The venue for the focus group session was in an office. This location was used to maintain confidentiality and to keep the group apart from the remaining officials of the Department of Cultural Affairs and Sport. All thirty five (35) questions which were posed to the respondents were identical to the questions contained within the questionnaire. For purposes of alleviating disruption in the respondents' daily activities and to avoid forced and predictable responses, the focus group session was scheduled to last thirty (30) minutes. However, the scheduled thirty (30) minute session proved insufficient and was only concluded after a period of just over one hour. The focus group session obtained primarily qualitative information from one percent (1%) of the research sample group.

The focus group session revealed that the questions contained in the questionnaire were adequate and understood. The revelation arising from the focus group session conducted was that, while some of the respondents were detailed and explicit in their responses, others came across as being conservative or more reluctant in substantiating their responses even though it was conducted in privacy and after

reassurances to the respondent that neither the respondent name nor the content of the session would be revealed. The focus group session also served to provide the researcher with an indication of the type of responses to expect.

Structured Interviews

Structured interviews, another of the techniques adopted, may be described as an interactive one-on-one interview session between the researcher and each respondent based on a predetermined set of questions. The structured interviews were conducted in a similar way to the focus group session. Since the respondent was only be required to agree, disagree or indicate uncertainty within the questionnaire, structured interviews were conducted to obtain as much qualitative data as possible. The structured interviews served primarily to provide the researcher with additional individual perception based views and opinions. Each interview was conducted in private with only the researcher and respondent present. The interviews were conducted only upon reassurance to the respondent that neither the respondent nor the interview details would be revealed. The respondents were told of the purpose of the research and why it was being conducted and also assured of the confidentiality of the information that they provided.

The questions posed to the respondent were identical to those contained within the questionnaire; hence, thirty five (35) questions were posed. To prevent too much disruption in their daily activities and avoid forced and predictable responses, each structured interview was only scheduled for a thirty (30) minute session per respondent. The structured interviews were used primarily to obtain qualitative information from one percent (1%) of the research sample group. Initially structured interviews were going to be the sole technique to be used to gather information. However, it was decided to abandon them because, like the focus group session, it proved to be extremely time consuming: the sessions which were scheduled to last thirty (30) minutes were only concluded after a period of one hour (60 minutes).

The structured interviews revealed that a respondent, having already indicated agreement, disagreement or uncertainty in the questionnaire; would voluntarily substantiate their choice of response, when the questions were posed in private.

Questionnaires

Completion of questionnaires, another of the techniques adopted may be described as the sourcing of quantitative data to validate the research already conducted using other methods. Questionnaires were distributed to the remaining research sample group after authenticating the viability of the questionnaire. The issuing of the questionnaires was decided upon after the structured interviews proved to be such a very time consuming exercise. The remaining respondents were briefed on the requirements. The respondents were told of the purpose of the research and why it was being conducted and also assured of the confidentiality of the information they gave. In addition, the respondents were asked to complete the questionnaire during the time previously scheduled for the structured interview (30 minutes). After the half hour (30 minutes), the questionnaires were collected from each of the respondents.

The questionnaire was adopted primarily to provide statistical data which when compared with the data obtained from the focus group and structured interviews (since it would be issued to a large number of respondents), can provide the reader with numerical data. Such statistics would serve to support the analysis made by the researcher. While statistical information may be used as a means of making meaningful analyses of information obtained, the questionnaires proved advantageous when trying to avoid receiving forced and predictable responses. The questionnaire, while primarily providing actual data, also served as an indirect technique for sourcing qualitative information. The analysis that was carried out was based on the statistics derived from the provision made for further comments within, the questionnaire.

It needs to be stated that although the questionnaires were left with the respondents for completion during the scheduled time; on returning to collect the questionnaires, some of the respondents had still not completed them and had to be provided with a further thirty (30) minutes in which to complete the questionnaire.

5.7. RESEARCH DESIGN

The research design commenced with the development of the questionnaire which was tested for viability during the focus group session. The focus group session was

conducted with a sample of respondents to determine the authenticity of the questionnaire. Following the focus group session, the structured interviews were conducted. Approximately one percent (1%) of the total research population was the sample selection for the focus group session and the structured interviews. The session was intended to avoid contradiction in responses received to the structured questions as outlined within the questionnaire.

The focus group session served primarily:

- As a test sample for the degree of comfort with which the respondents would respond to the structured questionnaire, since informal discussions (which did not form part of the research) had already provided the researcher with an idea of the potential responses to expect.
- In providing a preliminary analysis of the responses to expect and those responses which were made purely for the purpose of concluding the interview.
- As a critical purpose in providing the researcher with an idea of the potential responses to expect from the remainder of the research sample group. Prior to the commencement of the focus group session, half hour appointments were scheduled with each of the respondents.

5.8. RESEARCH POPULATION

The research commenced with the survey of the entire population. The sample population was then divided using stratified selection criteria. The basis for selection was to use a representative percentage of respondents from within the different directorates of the Department of Cultural Affairs and Sport to provide an adequate analysis. The research population included all designations within the department (refer *Table 5.8.1.1*). In addition, it incorporated officials within the various ranks of the department to provide a holistic analysis of the overall departmental perception of governance.

The research population included:

- Management of the organisation
- Subordinate officials within the organisation.

The officials of the Department of Cultural Affairs and Sport were in majority predominantly located in Cape Town. The only officials excluded were the interns and the sport hubs (sport offices in various locations across the province). Interns were excluded since it was expected that they would be unfamiliar with the protocols, likewise officials in out-lying offices, as indicated within the research criteria. These categories of officials were excluded either because they only served a minority or because they were identified as having insufficient access to the various policies, and principles that would be needed to make meaningful responses to the questionnaire. The respondents were selected depending on the total staff complement within their respective directorate, since the number of officials within each directorate varied. Factors taken into consideration included the level of exposure to the strategic processes, knowledge of the concept of governance and whether or not the appointment sent electronically, was accepted. The research included some biographical information.

5.8.1. Sampling technique utilised

The stratified sampling technique was utilised for sourcing data. The research population comprised officials within the various directorates and sub-directorates within the Department of Cultural Affairs and Sport. The sample population was selected based on groupings within each directorate or sub-directorate. The stratum in this instance was the designation of the officials within each directorate or sub-directorate. The purpose for utilisation of the designations in the stratified sampling was to obtain data from as broad a range of officials as possible within the various ranks and directorates of the department. The representative sample was a fifty percent or greater proportion of the total number of officials within each sub-directorate. The sample population included both permanent and contract officials. Several factors were taken into consideration when selecting the sample population. These included; the nature of the respondents employment, the likelihood that the respondents would participate in the research, and the availability of officials to be present for the interviews and to be able to complete the questionnaires. A sample group of 41.67 percent (41.67%) was selected from the research population. The total staff complement and research population (at that point in time) was two hundred and forty (240) officials. One hundred (100/240) respondents were selected from various

designations within the organisation. The sample population selected was further reduced when the research had to be modified due to non-renewal of contracts, *resignations or staff attrition*. The sample population of one hundred (100) selected respondents excluded a further twenty seven (27) officials, who were unavailable to be interviewed or to complete the questionnaire, on account of various reasons, shown in *Table 5.8.1.2*. The remaining seventy three (73) respondents completed and submitted their questionnaires. These were used for purposes of evaluation.

Table 5.8.1.1 Research Population

Quantity	Official Designation
1	The Minister (MEC)
1	Head of Department (HOD)
2	Chief Director (CD)
4	Directors (Dir)
19	Deputy Directors (DDs)
29	Assistant Directors (ASD)
184	Operational Officials (Levels 4-8)
240	Total staff complement

Table 5.8.1.2 Sample Population selected

Quantity	Official Designation	Exclusions
1	Chief Director (CD)	One (1) excluded re. in another province at the time of conducting the research
2	Directors (Dir)	One (1) excluded re. out of office at the time of conducting the research
10	Deputy Directors (DD's)	One (1) resigned, One (1) absent, One (1) on maternity leave, and Three (3) did not complete the questionnaire
21	Assistant Directors (ASD)	Two (2) absent, and Four (4) did not complete the questionnaire
66	Operational Officials (Levels 4-8)	Two (2) resigned,

		Six (6) absent, Two (2) on maternity leave, and Three (3) did not complete the questionnaire
100	Total sample	27

5.9. RESEARCH INSTRUMENT

The research instrument design was based on the data to be collected. These data were collected by means of the questionnaire which encompassed the seven principles of governance (primary data classifications) as outlined in *Table 5.9.1*.

Table 5.9.1 Principles of Governance

	Primary Data Classifications
1.	Discipline (controls)
2.	Transparency (non-ambiguity)
3.	Independence (lack of restrictions)
4.	Accountability (answerability)
5.	Responsibility (blame/duty)
6.	Fairness (justice/equality)
7.	Social Responsibility

The seven principles of governance as contained within the research formed the basis of the research instrument or questionnaire. The questions developed within the questionnaire served to provide the researcher with information relating to the perceptions and understanding of governance by employees within the Department of Cultural Affairs and Sport. The perception and understanding may have an influence on *whether the concepts in support of good governance and best practices as identified within the King Report on Governance for South Africa, 2002 are being applied.*

The research instrument commenced with the research programme which was planned for three days, full time commencing on 19 May 2008 until 21 May 2008, from

07h30am until 17h00pm daily. A research roster was compiled which incorporated a list of all the respondents identified in alphabetical order, with their respective contact and location details. The roster also stated the scheduled time when each respondent was scheduled to be interviewed in terms of the developed questionnaire for structured interviews.

Prior to the compilation of the research roster, the respondents were approached either directly or telephonically to invite them to partake in the research. An e-mail was sent to each of the identified respondents; it explained the nature of the research and proposed a time when the interview would take place. The appointment e-mail was sent two weeks prior to the scheduled meeting date to enable as large a group as possible of respondents to be part of the research. This two weeks notice was also a means of accommodating senior managers in terms of their schedules.

The questionnaire was formulated based on the seven core principles contained within the King Report on Governance, 2002. The seven principles of governance were divided into various questions to test the perception, adherence and application of each of the seven principles of governance (*Table 5.9.2*). Five questions (primary data sub-classifications) were formulated for each of the seven principles of governance (primary data classifications). The questions served to assess the perception and understanding of the principles. In turn, the perception and understanding of the principles by implication would provide an indication of whether the principles were being applied. The primary data sub-classifications contained in *Table 5.9.2*, were based on concept understanding and application of policies, procedures, guidelines, regulations and legislation for public sector execution of duties and service delivery. The primary data sub-classifications were compiled and were aimed at pin-pointing specific activities and behaviour by management and employees, within the Department of Cultural Affairs and Sport, which may serve to provide the researcher with an indication of the perception of the existence, understanding and application of corporate governance principles. The primary data sub-classifications further aimed to provide the researcher with data on the perceptions and application of governance by lower ranking officials within the Department. The perception and application held may be as a result of their

understanding or non-understanding, or may have been based on emulating the action of their managers.

Table 5.9.2 Principles of governance and the primary data sub-classifications

	Primary Data Classifications	Primary data sub-classifications
1.	Discipline (controls)	<p>Is there management commitment to global best practices?</p> <p>Is there regular reporting to management on compliance to policy and/or prescripts?</p> <p>Is commitment to service delivery reinforced by management decisions and actions?</p> <p>Do management reports reflect actual revenue and expenditure (AFS)?</p> <p>Are risk assessments conducted?</p>
2.	Transparency (non-ambiguity)	<p>Are the Departmental strategic objectives evident within the annual performance plans?</p> <p>Is the individual's performance measured against the Annual Performance Plan?</p> <p>Are there reporting structures to Treasury?</p> <p>Are there measures in place prescribing the manner of reporting?</p> <p>Is the reporting within the Department undertaken in compliance to generally recognised practices?</p>
3.	Independence (lack of restrictions)	<p>Is the decision-making process subject to undue influence?</p> <p>Are there guidelines in place for effective decision-making processes?</p> <p>Are there instruments in place for fostering public consultation?</p> <p>Is there a policy prescribing for the declaration of interest?</p> <p>Are decisions monitored and evaluated?</p>
4.	Accountability (answerability)	<p>Are there internal control mechanisms in place identifying deviations and potential risks?</p> <p>Are quality audits performed?</p> <p>Are the business activities reflected within reports to Treasury?</p> <p>Is the performance of individuals aligned to the strategic plan?</p> <p>Is senior management held accountable to the Standing Committee for Public accounts (SCOPA)?</p>
5.	Responsibility (blame/duty)	<p>Is there an intervention in place for corrective action?</p> <p>Are disciplinary measures in place where repeat offenders have been identified?</p>

		The PFMA, Act 1 of 1999 promotes efficiency and effectiveness of programmes and best practice. Are best practices evident in the application of these processes?
		Is the content of the report to the Auditor General conducive to promoting best practice?
		Is the leadership promoting responsibility and accountability?
6.	Fairness (justice/equality)	Is there a code of conduct in place providing a guideline for behaviour?
		Is there a system in place which makes provision for the long-term attainment of the Departmental strategic objectives?
		Is the financial process utilised currently open for potential mismanagement?
		Is the Strategic Plan effective in attaining the strategic objectives for the short, medium and long term?
		Do the existing policies effectively deter corruption?
7.	Social Responsibility	Is the management of the Department accessible to their stakeholders?
		Is there management commitment to promotion of fiscal/economic and social development?
		Do the leadership foster job creation, loyalty and job retention?
		Are the activities reflective of the goals of the strategic plan?
		Are mechanisms in place for effective and improved service delivery?

5.10. RESEARCH COLLECTION

On the scheduled dates, the research was initialised with a focus group session and by conducting structured interviews. The focus group session in addition to the structured interviews, were based on identical questions as that contained in the questionnaire. The interviews were conducted in English. Each interview was conducted privately within various offices to enable respondents to respond freely to the questions without concern that they may be observed by their managers. The initial interviews took longer than expected and became time intensive and in certain instances respondents seemed to be responding conservatively to the questionnaire. Based on the initial discussions, respondents responded in a detached manner which led the researcher to believe the method of research was not viable. The responses seemed to be practiced and appeared to be contrary to that which was conducted during the informal conversation held with individuals of the focus group. This led the

researcher to believe that the responses received during informal discussions with individuals of the focus group and the structured interviews differed. The structured interviews were then discarded and it was decided to instead distribute the research questionnaire to the remaining sample population.

The questionnaires, once distributed to the respondents, were collected by the researcher within a half hour after the scheduled appointment time. The respondents were expected to complete the questionnaires during the time allocated for the structured interviews. Data collection was applied utilising stratified selection techniques in the form of a focus group session, structured interviews or completion of the questionnaire by the respondents. The focus group session served to determine the viability and reliability of the contents of the questionnaire.

5.11. RESEARCH ANALYSIS

The research, after being collated was analysed based on the principles of governance. The research analysis further served to establish whether a link existed between the data collected and the impact of the responses received in terms of the 'question (primary data sub-classifications)' as contained in Table 5.9.2. The research data would provide the researcher with an indication of the perception of compliance held by the officials within the Department of Cultural Affairs and Sports, their individual understanding and adherence of the concepts of governance. The data would further serve to reveal whether any concerns exist in the application of the principles and whether the Department is already in possession of the resource structure which would promote good governance and sustainability of these concepts through continued application.

The findings as based upon the analysis and interpretation of the questionnaire will not be published. The findings will instead be presented to the Department to be utilised for purposes of implementing improvement measures and best practice application standards. The findings may also be used as a basis for demonstration to other Departments on the methodology to be applied and encouraging similar research for purposes of advancement throughout government structures, rather than being viewed as a means of criticism. The findings will be dealt with in more detail in a subsequent chapter.

5.12. SUMMARY

The chapter provides a detailed outline of the process followed with the data collection. Chapter five also serves to provide the criteria and rationale for utilisation of the methodology adopted and the expected outcome of the results. While chapter one provides readers with a synopsis of the methodology, this chapter serves to provide a step-by step process of the research conducted. The findings revealed would provide the readers with an indication of the existence, understanding and adherence of the seven principles of governance based on the perceptions and research findings contained within this study.

Research conducted identifies the functional view of the business organisation theory and the management approach emphasised by Henri Fayol (Boveé, Wood, Thill & Dovel, 1993:47). The theory identifies Fayol's research examined the organisational structure from top down. His research followed the analysis that in any organisation, a formal curriculum for managers could serve in equipping managers with critically needed skills. Similarly, by training managers to conform to best practice principles and good governance, they may in turn promote the display of this form of behaviour.

Chapter six will focus on the results of the research conducted. A complete analysis of the findings will follow in a subsequent chapter and will be discussed with specific variables identified. Chapter six will also depict the existence of a cross correlation between the principles of governance and aspects of good governance. The findings will ultimately reveal the organisational sustainability in its adherence or non-adherence to the seven principles of good governance.

CHAPTER 6

RESEARCH FINDINGS

6.1. INTRODUCTION

The data collected from the respondents in the questionnaire and interviews is presented in this chapter. The data is displayed in a table, in the same form as that used in the questionnaire and structured interviews. The findings are presented to provide the reader with an indication of the perception of governance and its application by employees within the Department of Cultural Affairs and Sport. Furthermore, the findings indicate whether the directors, managers and employees demonstrate good governance practices within the Department of Cultural Affairs and Sport.

6.2. FINDINGS

The analysis is based upon the evaluation and resultant findings of the primary data classifications contained in the questionnaire, which is categorised in accordance with the seven principles of governance. An attempt was undertaken to assess the perception and application of the seven principles of governance (as indicated in *Table 6.2.1*), by means of assessing the influence of the responses to the questionnaire's seven principles of governance (primary data sub-classifications) as found in *Table 6.2.2*.

Table 6.2.1 Principles of Governance

	Primary Data Classifications
1.	Discipline (controls)
2.	Transparency (non-ambiguity)
3.	Independence (lack of restrictions)
4.	Accountability (answerability)
5.	Responsibility (blame/duty)
6.	Fairness (justice/equality)
7.	Social Responsibility

Table 6.2.2 Principles of governance and the primary data sub-classifications

	Primary Data Classifications	Primary Data Sub-classifications
1.	Discipline (controls)	Is there management commitment to global best practices?
		Is there regular reporting to management on compliance to policy and/or prescripts?
		Is commitment to service delivery reinforced by management decisions and actions?
		Do management reports reflect actual revenue and expenditure (AFS)?
		Are risk assessments conducted?
2.	Transparency (non-ambiguity)	Are the Departmental strategic objectives evident within the annual performance plans?
		Is the individual's performance measured against the Annual Performance Plan?
		Are there reporting structures to Treasury?
		Are there measures in place prescribing the manner of reporting?
		Is the reporting within the Department undertaken in compliance to generally recognised practices?
3.	Independence (lack of restrictions)	Is the decision-making process subject to undue influence?
		Are there guidelines in place for effective decision-making processes?
		Are there instruments in place for fostering public consultation?
		Is there a policy prescribing for the declaration of interest?
		Are decisions monitored and evaluated?
4.	Accountability (answerability)	Are there internal control mechanisms in place identifying deviations and potential risks?
		Are quality audits performed?
		Are the business activities reflected within reports to Treasury?
		Is the performance of individuals aligned to the strategic plan?

		Is senior management held accountable to the Standing Committee for Public accounts (SCOPA)?
5.	Responsibility (blame/duty)	Is there an intervention in place for corrective action?
		Are disciplinary measures in place where repeat offenders have been identified?
		The PFMA, Act 1 of 1999 promotes efficiency and effectiveness of programmes and best practice. Are best practices evident in the application of these processes?
		Is the content of the report to the Auditor General conducive to promoting best practice?
		Is the leadership promoting responsibility and accountability?
6.	Fairness (justice/equality)	Is there a code of conduct in place providing a guideline for behaviour?
		Is there a system in place which makes provision for the long-term attainment of the Departmental strategic objectives?
		Is the financial process utilised currently open for potential mismanagement?
		Is the Strategic Plan effective in attaining the strategic objectives for the short, medium and long term?
		Do the existing policies effectively deter corruption?
7.	Social Responsibility	Is the management of the Department accessible to their stakeholders?
		Is there management commitment to promotion of fiscal/economic and social development?
		Do the leadership foster job creation, loyalty and job retention?
		Are the activities reflective of the goals of the strategic plan?
		Are mechanisms in place for effective and improved service delivery?

The data collected (Refer *Table 6.2.3*), together with the corresponding graphical information as depicted in the attached *Appendix A*, is a reflection of the unrefined data collected in respect of the primary data sub-classifications (the thirty-five questions) posed to respondents. The data obtained is based on the seven

principles of governance, divided into the thirty five corresponding questions (primary data sub-classifications) as outlined in *Table 6.2.2*.

The findings presented in *Table 6.2.3* assess whether the respondents agreed, disagreed or were uncertain about the levels of understanding and application of codes of good governance and best practices in both financial and non-financial applications within the Department of Cultural Affairs and Sport. The five questions which were formulated for each of the seven principles is shown in *Table 6.2.2*.

Appendix A contains the tabulated data and corresponding pie charts Pie Charts A1-A210. These charts provide a graphical illustration of the data obtained.

Table 6.2.3 Presentation of Findings

		PERCENTAGES (%)				ACTUALS			
		Y	N	U	TOTAL	Y	N	U	TOTAL
Q1	Is there management commitment to global best practices?	24.66763	46.67634	28.76712	100	18	34	21	73
Q2	Is there regular reporting to management on compliance to policy and/or prescripts?	67.63426	26.0274	16.43836	100	42	19	12	73
Q3	Is commitment to service delivery reinforced by management decisions and actions?	42.46676	45.20648	12.32877	100	31	33	9	73
Q4	Do management reports reflect actual revenue and expenditure (AFS)?	46.20648	26.0274	28.76712	100	33	19	21	73
Q5	Are risk assessments conducted?	47.94621	12.32877	39.72603	100	36	9	29	73
AVERAGE		43.68164	31.23288	25.08548	100	31.8	22.8	18.4	73
		PERCENTAGES (%)				ACTUALS			
		Y	N	U	TOTAL	Y	N	U	TOTAL
Q6	Are the Departmental strategic objectives evident within the annual performance plans?	67.63426	23.28767	19.17808	100	42	17	14	73
Q7	Is the individual's performance measured against the Annual Performance Plan?	46.20648	34.24668	20.64796	100	33	26	15	73
Q8	Are there reporting structures to Treasury?	66.76342	6.479462	28.76712	100	48	4	21	73
Q9	Are there measures in place prescribing the manner of reporting?	66.76342	19.17808	15.06849	100	48	14	11	73

Q10	Is the reporting within the Department undertaken in compliance to generally recognised practices?	64.79452	19.17808	26.0274	100	40	14	19	73
AVERAGE		67.80822	20.27187	21.91751	100	42.2	14.8	16	73
		PERCENTAGES (%)				ACTUALS			
		Y	N	U	TOTAL	Y	N	U	TOTAL
Q11	Is the decision-making process subject to undue influence?	39.72603	26.0274	34.24668	100	29	19	25	73
Q12	Are there guidelines in place for effective decision-making processes?	60.68493	31.60686	17.80822	100	37	23	13	73
Q13	Are there instruments in place for fostering public consultation?	42.46676	26.0274	31.60686	100	31	19	23	73
Q14	Is there a policy prescribing for the declaration of interest?	64.38366	9.689041	26.0274	100	47	7	19	73
Q15	Are decisions monitored and evaluated?	34.24668	28.76712	36.9863	100	25	21	27	73
AVERAGE		48.80137	24.38388	28.31507	100	33.8	17.8	21.4	73
		PERCENTAGES (%)				ACTUALS			
		Y	N	U	TOTAL	Y	N	U	TOTAL
Q16	Are there internal control mechanisms in place identifying deviations and potential risks?	83.66164	6.849316	9.589041	100	61	6	7	73
Q17	Are quality audits performed?	68.49316	16.06849	16.43836	100	50	11	12	73
Q18	Are the business activities reflected within reports to Treasury?	60.68493	6.849316	42.46676	100	37	6	31	73
Q19	Is the performance of individuals aligned to the strategic plan?	62.05479	26.0274	21.91781	100	38	19	16	73
Q20	Is senior management held accountable to the Standing Committee for Public accounts (SCOPA)?	67.12329	8.219178	24.66763	100	49	6	18	73
AVERAGE		64.36386	12.80174	23.0137	100	47	9.2	16.8	73
		PERCENTAGES (%)				ACTUALS			
		Y	N	U	TOTAL	Y	N	U	TOTAL
Q21	Is there an intervention in place for corrective action?	39.72603	26.0274	34.24668	100	29	19	25	73
Q22	Are disciplinary measures in place where repeat offenders have been identified?	67.63426	16.43836	26.0274	100	42	12	19	73
Q23	The PFMA, Act 1 of 1999 promotes efficiency and effectiveness of programmes and best practice. Are best practices evident in the application of these processes?	43.83662	28.76712	27.39726	100	32	21	20	73

Q24	Is the content of the report to the Auditor General conducive to promoting best practice?	64.79452	4.109689	41.09689	100	40	3	30	73
Q25	Is the leadership promoting responsibility and accountability?	36.61644	47.94521	16.43836	100	26	36	12	73
AVERAGE		46.80137	24.66763	25.0411	100	33.8	18	21.2	73
PERCENTAGES (%)					ACTUALS				
		Y	N	U	TOTAL	Y	N	U	TOTAL
Q26	Is there a code of conduct in place providing a guideline for behaviour?	64.38366	19.17808	16.43836	100	47	14	12	73
Q27	Is there a system in place which makes provision for the long-term attainment of the Departmental strategic objectives?	34.24668	26.0274	39.72603	100	26	19	29	73
Q28	Is the financial process utilised currently open for potential mismanagement?	63.42466	17.80822	28.76712	100	39	13	21	73
Q29	Is the Strategic Plan effective in attaining the strategic objectives for the short, medium and long term?	32.87671	42.46676	24.66763	100	24	31	18	73
Q30	Do the existing policies effectively deter corruption?	32.87671	38.36616	28.76712	100	24	28	21	73
AVERAGE		43.66184	29.76712	27.67123	100	31.8	21	20.2	73
PERCENTAGES (%)					ACTUALS				
		Y	N	U	TOTAL	Y	N	U	TOTAL
Q31	Is the management of the Department accessible to their stakeholders?	26.0274	46.20648	28.76712	100	19	33	21	73
Q32	Is there management commitment to promotion of fiscal/economic and social development?	38.36616	28.76712	32.87671	100	28	21	24	73
Q33	Do the leadership foster job creation, loyalty and job retention?	13.69863	71.23288	15.06849	100	10	62	11	73
Q34	Are the activities reflective of the goals of the strategic plan?	38.36616	34.24668	27.39726	100	28	26	20	73
Q35	Are mechanisms in place for effective and improved service delivery?	41.09689	41.09689	17.80822	100	30	30	13	73
AVERAGE		31.60886	44.10969	24.28366	100	23	32.2	17.8	73
TOTAL AVERAGE		47.63208	28.87634	25.79368	100	34.77143	19.4	18.82857	73

Additional Findings

The individual voluntary comments received, provides qualitative information which reflect that employees do believe that there are still some areas which would benefit from a more diligent application of good governance practices.

The specific comments included:

- The Annual Performance deliverables are not driven throughout the Department.
- Management is not always accessible to employees.
- Directives or briefing sessions received are at times unclear.
- Leadership must be more visible.
- No team spirit visible.
- Greater intervention is required by Human Resources and Internal Controls for performance deliverable initiatives.
- No feedback on initiatives applicable to all e.g. Re-alignment processes.
- Greater management interaction is required.
- Appointment of too many contract workers debilitates processes since staff retention is compromised.
- Suggestions are not taken forward.
- Individual needs are placed above the best interests of the Department.
- The application of systems supporting nepotism has increased.
- No value added benefit evident in the last two years (2006 & 2007).
- No pro-activeness or improvement mechanisms in place.
- No management meetings on quarterly performance targets.
- No driving force to administer the monitoring of performance.
- The department has a 'closed door' policy.
- Gaps have been identified in the activities as opposed to the action plan.
- No continuity of processes.
- Inconsistencies have been identified in the Strategic Plan in relation to the Annual Performance Plan, for the public entities.
- Deliverables are not clearly identified.

- Strategic Plan for the public entities has only been signed off well into the new financial year when it should have been signed at the commencement of the financial year.
- Strategic Plan for the public entities has in some cases been endorsed without obtaining prior approval.
- Not adequate interventions from Treasury.
- Copies of the Strategic Plan should be distributed to all employees within the Department and discussed in conjunction with the Annual Performance Plan to better equip employees to appreciate targets to be met.
- There are systems in place, however the systems are not effectively utilised by management.
- There are insufficient policies in place promoting good governance.
- Service delivery and payments processing is compromised on account of 'do now, pay later' policy (Reactivity exists as opposed to proactivity).
- Decision-making is taken at management level without consultation.
- Service delivery by this department is not evident in some communities.
- The focus in the Department is unstructured and haphazard. The Strategic Plan focuses on development and creation of opportunities. The internal dynamics currently is in conflict with this process. Internal policies are far from adequate, both financial and human resources.

6.3. SUMMARY

The research questions as outlined in chapter one have been addressed within this chapter. The averaged data obtained revealed that employees do perceive there to be evidence of the understanding and application of corporate governance principles within the Department of Cultural Affairs and Sport.

While the study revealed that the application of good governance principles exist in terms of the perceptions of employees within the Department of Cultural Affairs and Sport, the findings also reflected that there exist opportunities for improvement. The study furthermore revealed that management's social responsibility and fairness in conduct and behaviour has shortcomings and requires intervention. The primary

applicators of good governance and best practices are those applications and processes imparted by the leadership of an organisation.

Chapter seven will focus on the research analysis and for the Department to promote corporate governance and to re-align processes where required. The chapter will focus on the most significant areas for corrective action, as identified within chapter eight.

CHAPTER 7

RESEARCH ANALYSIS

7.1. INTRODUCTION

Chapter seven analyses the findings of the interviews conducted and the questionnaires completed by the respondents, which were set out in detail in Chapter Six. It is recommended that Chapter Seven, be read in conjunction with Chapter Six and *Appendix A*.

7.2. QUANTITATIVE ANALYSIS OF RESULTS

The quantitative data as presented in chapter six together with the findings (Refer Table 6.2.3 and Appendix A), must be read in conjunction with the analyses of findings or narrative presentation of findings (Table 7.2.1), as well as, the recommended remedial action.

Table 7.2.1 Narrative presentation of findings

	Question (primary data sub-classifications)	Narrative of findings (primary data sub-classification)
1.	Is there management commitment to global best practices?	<ul style="list-style-type: none">▪ An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer <i>Appendix A</i>).▪ 46.58 percent disagreed with the question, while 28.77 percent were uncertain and the remaining 24.66 percent agreed.▪ The results reflect that almost half the respondents believe that management lacks commitment to global best practices.
2.	Is there regular reporting to	<ul style="list-style-type: none">▪ An analysis of the biographical data within the

<p>management on compliance to policy and/or prescripts?</p>	<p>questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer <i>Appendix A</i>).</p> <ul style="list-style-type: none"> ▪ 57.53 percent agreed with the question, while 26.03 percent disagreed and the remaining 16.44 percent were uncertain. ▪ The results reflect that more than half the respondents believe that there exists regular reporting to management on compliance to policy and/or prescripts.
<p>3. Is commitment to service delivery reinforced by management decisions and actions?</p>	<ul style="list-style-type: none"> ▪ An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer <i>Appendix A</i>). ▪ 45.21 percent disagreed with the question, while 42.47 percent agreed and the remaining 12.33 percent were uncertain. ▪ The results reflect that almost half the respondents believe that commitment to service delivery is reinforced by management decisions and actions while almost the same percentage disagrees.
<p>4. Do management reports reflect actual revenue and expenditure (AFS)?</p>	<ul style="list-style-type: none"> ▪ An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer <i>Appendix A</i>). ▪ 45.21 percent agreed with the question, while 28.77 percent were uncertain and the remaining

	<p>26.03 percent disagreed.</p> <ul style="list-style-type: none"> ▪ The results reflect that the majority of respondents believe that management reports do reflect actual revenue and expenditure (AFS), while the remaining respondents either disagreed or were uncertain.
<p>5. Are risk assessments conducted?</p>	<ul style="list-style-type: none"> ▪ An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer <i>Appendix A</i>). ▪ 47.95 percent agreed with the question, while 39.73 percent were uncertain and the remaining 12.33 percent disagreed. ▪ The results reflect that majority of the respondents believe that risk assessments are being conducted while a large percentage of the remaining respondents were uncertain.
<p>6. Are the Departmental strategic objectives evident within the Annual Performance Plans?</p>	<ul style="list-style-type: none"> ▪ An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer <i>Appendix A</i>). ▪ 57.53 percent agreed with the question, while 23.29 percent disagreed and the remaining 19.18 percent were uncertain. ▪ The results reflect that majority of the respondents believe that the Departmental strategic objectives are evident within the Annual Performance Plans, while the remaining respondents either disagreed or were uncertain.
<p>7. Is the individual's performance</p>	<ul style="list-style-type: none"> ▪ An analysis of the biographical data within the

measured against the Annual Performance Plan?

questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).

- 45.21 percent agreed with the question, while 34.25 percent disagreed and the remaining 20.55 percent were uncertain.
- The results reflect that majority of the respondents believe that the individual's performance is measured against the Annual Performance Plan, while a large percentage disagreed.

8. Are there reporting structures to Treasury?

An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).

- 65.75 percent agreed with the question, while 28.77 percent were uncertain and the remaining 5.479 percent disagreed.
- The results reflect that majority of the respondents believe that there do exist reporting structures to Treasury, while the remaining respondents either disagreed or were uncertain.

9. Are there measures in place prescribing the manner of reporting?

An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).

- 65.75 percent agreed with the question, while 19.18 percent disagreed and the remaining 15.07

percent were uncertain.

- The results reflect that majority of the respondents believe that there are measures in place prescribing the manner of reporting, while the remaining respondents either disagreed or were uncertain.

10. Is the reporting within the Department undertaken in compliance to generally recognised practices?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 54.79 percent agreed with the question, while 26.03 percent were uncertain and the remaining 19.18 percent disagreed.
- The results reflect that majority of the respondents believe that the reporting within the Department is undertaken in compliance to generally recognised practices, while the remaining respondents either disagreed or were uncertain.

11. Is the decision-making process subject to undue influence?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 39.73 percent agreed with the question, while 34.25 percent were uncertain and the remaining 26.03 percent disagreed.
- The results reflect that the majority respondents believe that the decision-making process is subject to undue influence while an almost equal percentage were uncertain.

12. Are there guidelines in place for effective decision-making processes?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 50.68 percent agreed with the question, while 31.51 percent disagreed and the remaining 17.81 percent were uncertain.
- The results reflect that the majority respondents believe that there are guidelines in place for effective decision-making processes while a large percentage disagreed.

13. Are there instruments in place for fostering public consultation?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 42.47 percent agreed with the question, while 31.51 percent were uncertain and the remaining 26.03 percent disagreed.
- The results reflect that the majority respondents believe that there are instruments in place for fostering of public consultation, while a large percentage disagreed.

14. Is there a policy prescribing for the declaration of interest?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 64.38 percent agreed with the question, while 26.03 percent were uncertain and the remaining

9.589 percent disagreed.

- The results reflect that the majority respondents believe that there is a policy prescribing for the declaration of interest, while the remaining respondents either disagreed or were uncertain.

15. Are decisions monitored and evaluated?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 36.99 percent were uncertain, while 34.25 percent agreed and the remaining 28.77 percent disagreed.
- The results reflect that an almost equal percentage believed decisions were being monitored and evaluated while the majority respondents were uncertain whether this was the case.

16. Are there internal control mechanisms in place identifying deviations and potential risks?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 83.56 percent agreed with the question, while 9.589 percent were uncertain and the remaining 6.849 percent disagreed.
- The results reflect that the majority respondents believed that there are internal control mechanisms in place identifying deviations and potential risks, while the remaining respondents either disagreed or were uncertain.

17. Are quality audits performed?

- An analysis of the biographical data within the

questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).

- 68.49 percent agreed with the question, while 16.44 percent were uncertain and the remaining 15.07 percent disagreed.
- The results reflect that the majority respondents believed that quality audits are performed, while the remaining respondents either disagreed or were uncertain.

18. Are the business activities reflected within reports to Treasury?

▪ An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).

- 50.68 percent agreed with the question, while 42.47 percent were uncertain and the remaining 6.849 percent disagreed.
- The results reflect that the majority respondents believed that the business activities are reflected within reports to Treasury while an almost equal percentage of respondents were uncertain.

19. Is the performance of individuals aligned to the strategic plan?

▪ An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).

- 52.05 percent agreed with the question, while 26.03 percent disagreed and the remaining 21.92 percent were uncertain.

	<ul style="list-style-type: none"> ▪ The results reflect that the majority respondents believed that the performance of individuals is aligned to the strategic plan, while the remaining respondents either disagreed or were uncertain.
<p>20. Is senior management held accountable to the Standing Committee for Public accounts (SCOPA)?</p>	<ul style="list-style-type: none"> ▪ An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer Appendix A). ▪ 67.12 percent agreed with the question, while 24.66 percent were uncertain and the remaining 8.219 percent disagreed. ▪ The results reflect that the majority respondents believed that the senior management are held accountable by the Standing Committee for Public accounts (SCOPA), while the remaining respondents either disagreed or were uncertain.
<p>21. Is there an intervention in place for corrective action?</p>	<ul style="list-style-type: none"> ▪ An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer Appendix A). ▪ 39.73 percent agreed with the question, while 34.25 percent were uncertain and the remaining 26.03 percent disagreed. ▪ The results reflect that the majority respondents believed that there is an intervention in place for corrective action, while an almost equal percentage were uncertain of this.
<p>22. Are disciplinary measures in place where repeat offenders have been identified?</p>	<ul style="list-style-type: none"> ▪ An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be

attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).

- 57.53 percent agreed with the question, while 26.03 percent were uncertain and the remaining 16.44 percent disagreed.
- The results reflect that the majority respondents believed that disciplinary measures are in place where repeat offenders have been identified, while the remaining respondents either disagreed or were uncertain.

23. The PFMA, Act 1 of 1999 promotes efficiency and effectiveness of programmes and best practice. Are best practices evident in the application of these processes?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 43.84 percent agreed with the question, while 28.77 percent disagreed and the remaining 27.4 percent were uncertain.
- The results reflect that the majority respondents believed that best practices are evident in the application of processes, while the remaining respondents either disagreed or were uncertain.

24. Is the content of the report to the Auditor General conducive to promoting best practice?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 54.79 percent agreed with the question, while 41.1 percent were uncertain and the remaining 4.11 percent disagreed.
- The results reflect that the majority respondents

believed that the content of the report to the Auditor General is conducive to promoting best practice, while a large percentage of respondents were uncertain.

25. Is the leadership promoting responsibility and accountability?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 47.95 percent disagreed with the question, while 35.62 percent agreed and the remaining 16.44 percent were uncertain.
- The results reflect that a large percentage of the respondents believed that the leadership is promoting responsibility and accountability, while the majority did not believe this to be the case.

26. Is there a code of conduct in place providing a guideline for behaviour?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 64.38 percent agreed with the question, while 19.18 percent disagreed and the remaining 16.44 percent were uncertain.
- The results reflect that the majority respondents believed that there is a code of conduct in place providing a guideline for behaviour, while the remaining respondents either disagreed or were uncertain.

27. Is there a system in place which makes provision for the long-term attainment of the Departmental strategic objectives?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be

- attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 39.73 percent were uncertain, while 34.25 percent agreed and the remaining 26.03 percent disagreed.
 - The results reflect that an almost equal percentage believed that there was a system in place which makes provision for the long-term attainment of the Departmental strategic objectives while the majority respondents were uncertain whether this was the case.
28. Is the financial process utilised currently open for potential mismanagement?
- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
 - 53.42 percent agreed with the question, while 28.77 percent were uncertain and the remaining 17.81 percent disagreed.
 - The results reflect that the majority respondents believed that the financial process utilised is currently open for potential mismanagement, while the remaining respondents were either uncertain or disagreed.
29. Is the Strategic Plan effective in attaining the strategic objectives for the short, medium and long term?
- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
 - 42.47 percent disagreed with the question, while 32.88 percent agreed and the remaining 24.66

percent were uncertain.

- The results reflect that the majority respondents believed that the Strategic Plan was not effective in attaining the strategic objectives for the short, medium and long term while an almost equal percentage believed it was effective.

30. Do the existing policies effectively deter corruption?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 38.36 percent disagreed with the question, while 32.88 percent agreed and the remaining 28.77 percent were uncertain.
- The results reflect that the majority respondents believed that the existing policies do not effectively deter corruption, while an almost equal percentage believed it was effective.

31. Is the management of the Department accessible to their stakeholders?

- An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
- 45.21 percent disagreed with the question, while 28.77 percent were uncertain and the remaining 26.03 percent agreed.
- The results reflect that the majority respondents believed that the management of the Department was not accessible to their stakeholders, while the remaining respondents either believed that management was accessible or were uncertain.

32. Is there management commitment to

- An analysis of the biographical data within the

promotion of fiscal/economic and social development?

questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).

- 38.36 percent agreed with the question, while 32.88 percent were uncertain and the remaining 28.77 percent disagreed.
- The results reflect that the majority respondents believed that there is management commitment to promotion of fiscal/economic and social development, while an almost equal percentage were uncertain.

33. Do the leadership foster job creation, loyalty and job retention?

▪ An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).

- 71.23 percent disagreed with the question, while 15.07 percent were uncertain and the remaining 13.7 percent agreed.
- The results reflect that the majority respondents believed that the leadership do not foster job creation, loyalty and job retention, while the remaining respondents either believed that the leadership do foster job creation or were uncertain.

34. Are the activities reflective of the goals of the strategic plan?

▪ An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).

35. Are mechanisms in place for effective and improved service delivery?

- 38.36 percent agreed with the question, while 34.25 percent disagreed and the remaining 27.4 percent were uncertain.
 - The results reflect that the majority respondents believed that the activities are reflective of the goals of the strategic plan, while an almost equal percentage did not agree.
 - An analysis of the biographical data within the questionnaire reflected an identical response for each of the thirty five questions. This may be attributed by each individual having only one response to select from within the biographical information (Refer *Appendix A*).
 - 41.1 percent agreed with the question, while 41.1 percent disagreed and the remaining 17.81 percent were uncertain.
 - The results reflect that an equal percentage agree and disagree that mechanisms are in place for effective and improved service delivery.
-

On average, the research indicated that while the majority of responses to each of the questions lean toward the understanding and application of good governance principles within the Department of Cultural Affairs and Sport; it should also be noted that, the combined responses of those who disagreed and those who were uncertain, averaged at 52.368 percent (52.368%) in relation to 47.63 percent (47.63%) of those who reflected agreement. The degree of uncertainty as contained within the evaluation may be attributed to the degree of exposure which the individual had within the strategic processes.

7.3. QUALITATIVE ANALYSIS OF RESULTS

The perception regarding the existence and understanding of good governance within the Department of Cultural Affairs and Sport reflect that employees on the whole do

believe that the fundamental principles of governance as contained within the King Report on Governance for South Africa, 2002, exist within the Department of Cultural Affairs and Sport.

While the majority believes in the existence of the principles, shortcomings were identified. The following comments were obtained during the focus group session and the interviews.

Areas identified by employees for improvement, include:

- Management should focus on becoming committed toward global best practices.
- Greater commitment to service delivery needs to be reinforced by management decisions and actions.
- A large percentage of employees are unsure whether risk assessments are conducted or not.
- Many employees are unaware that there are reporting structures to Treasury.
- Many employees are unaware that reporting within the Department is undertaken in compliance to Generally Recognised Accounting Practices (GRAP) and Generally Accepted Accounting Practices (GAAP).
- Guidelines should be in place for effective decision-making processes.
- There should be instruments in place for fostering public consultation.
- Uncertainty exists as to whether decisions are monitored and evaluated or not.
- Uncertainty exists as to whether quality audits are performed or not.
- There exists uncertainty with reference to the reports to Treasury reflecting on the business activities.
- Uncertainty exists as to whether senior management is held accountable by the Standing Committee for Public Accounts (SCOPA) or not.
- A majority disagree with the statement 'the leadership is promoting responsibility and accountability'.
- Uncertainty exists as to whether or not there is a system in place which makes provision for the long-term attainment of the Departmental strategic objectives.
- A majority of employees believe that the Strategic Plan is ineffective in attaining the strategic objectives for the short, medium and long term.
- Many employees believe that the existing policies do not effectively deter corruption.

- The management of the Department is inaccessible to their stakeholders.
- The leadership do not foster job creation, loyalty and job retention.

The number of uncertainties which emanated from the responses received may be attributed to decision-making and consultation only taking place with a select group and may not necessarily be the opinion of all employees. An organisation geared toward good governance is reflective of the collective attempts by all employees to strive toward a common goal.

An uncertain response may reflect an employee's own disinterest or lack of understanding of the concepts of good governance. Invariably, communication and internal consultation have a great impact on the drive toward a shared vision and mission. For optimal efficiency and effectiveness, the Department should promote greater interaction at all levels, since a direct input from all employees' increases individual ownership and goal orientation. Such action would increase the level of good governance attained, and in turn improve long-term sustainability.

7.4. COLLECTIVE ANALYSIS

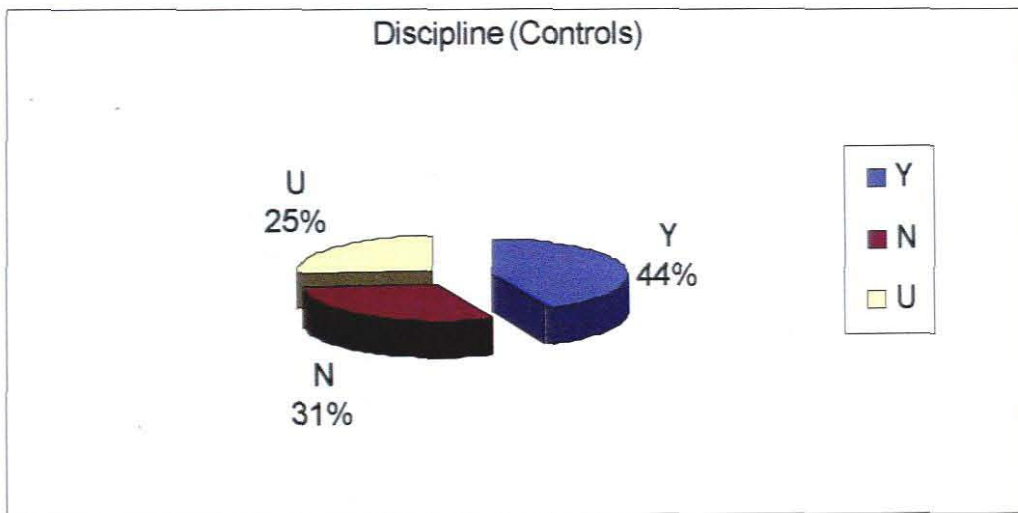
Chapter seven provides an individual analysis of the findings of the data collected based on the questions contained within the questionnaire. The chapter also displays the averaged tabulated data collected as pie charts (*Refer Table 7.4.1*) for each of the principles of governance outlined in the King Report on Governance, 2002.

A summary of the findings in chapter seven follows:

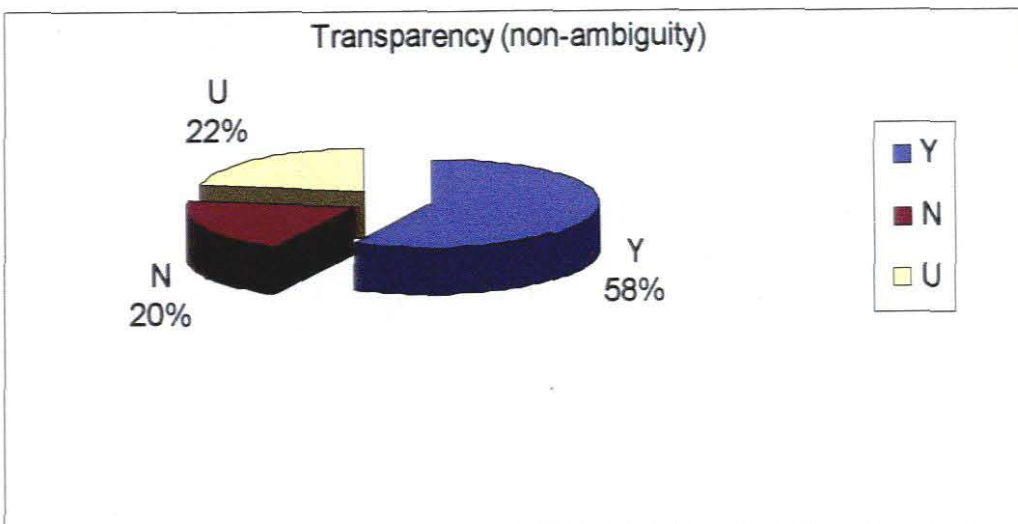
Table 7.4.1 Summary of findings

		Average (%)			
Principles of Governance		Agree	Disagree	Unsure	Total
1.	Discipline (controls)	43.562	31.233	25.205	100
2.	Transparency (non-ambiguity)	57.808	20.274	21.918	100
3.	Independence (lack of restrictions)	46.301	24.384	29.315	100
4.	Accountability (answerability)	64.384	12.603	23.014	100
5.	Responsibility (blame/duty)	46.301	24.658	29.041	100
6.	Fairness (justice/equality)	43.562	28.767	27.671	100
7.	Social Responsibility	31.507	44.110	24.384	100
Total Average		47.632	26.575	25.793	100

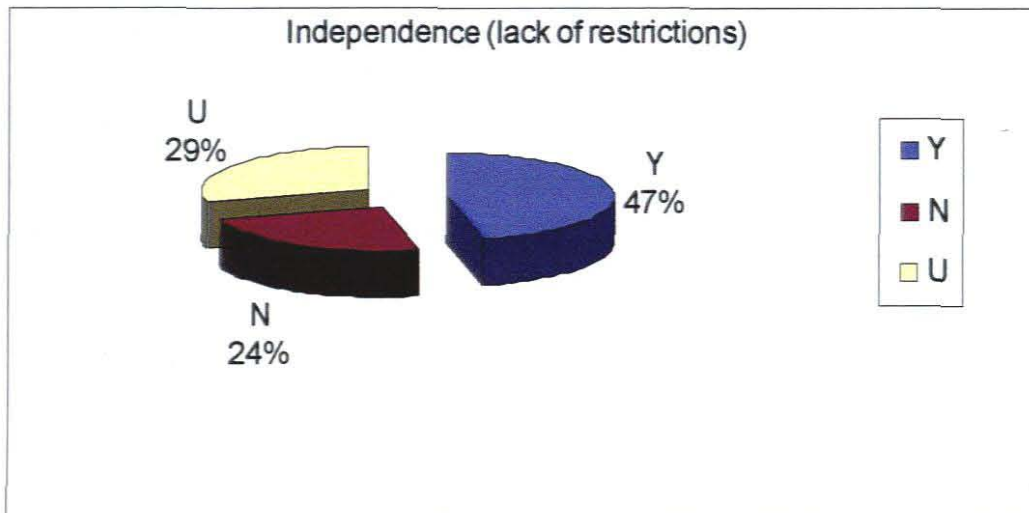
1. Discipline (controls)



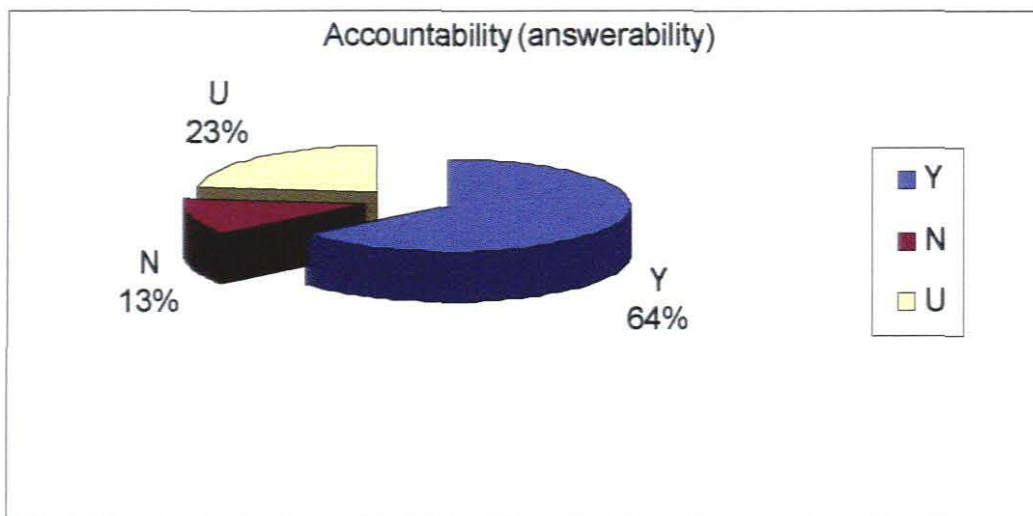
2. Transparency (non-ambiguity)



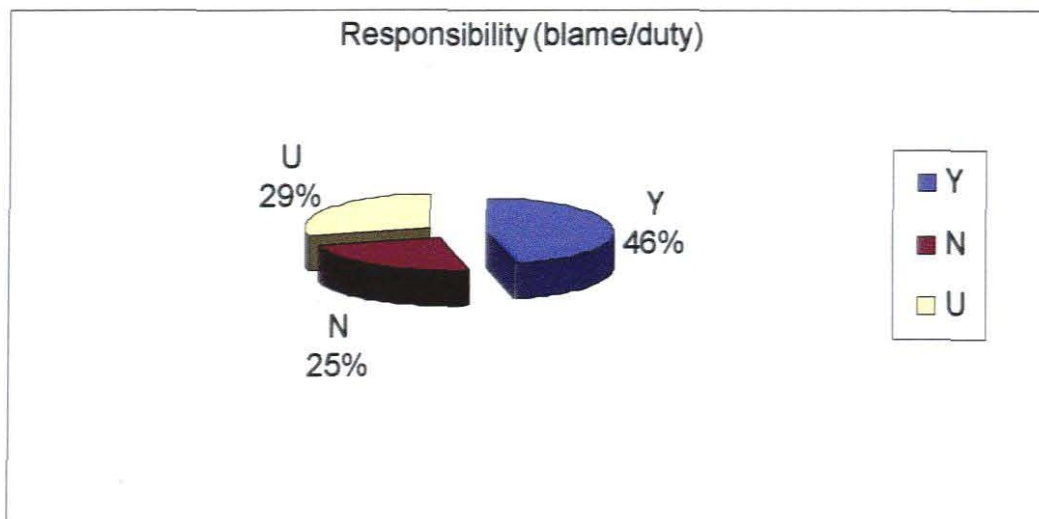
3. Independence (lack of restrictions)



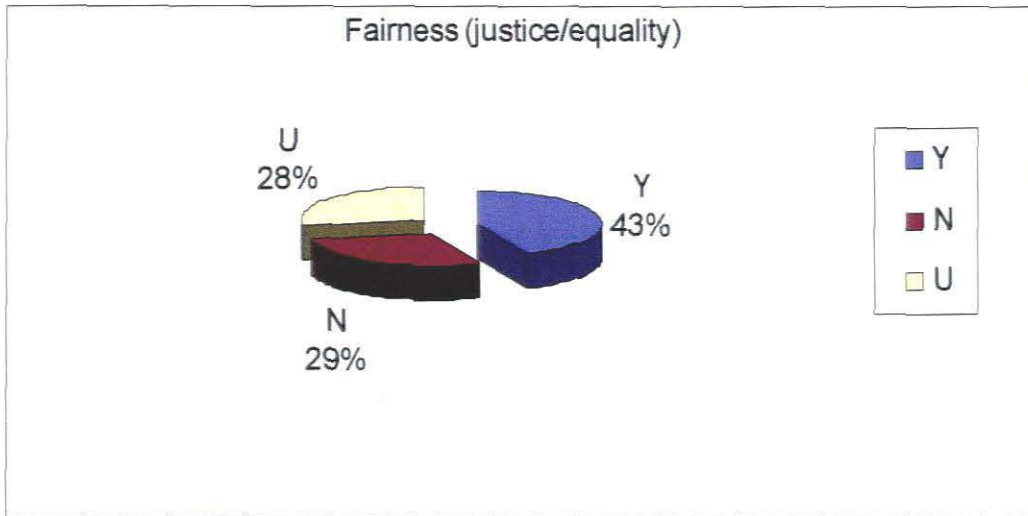
4. Accountability (answerability)



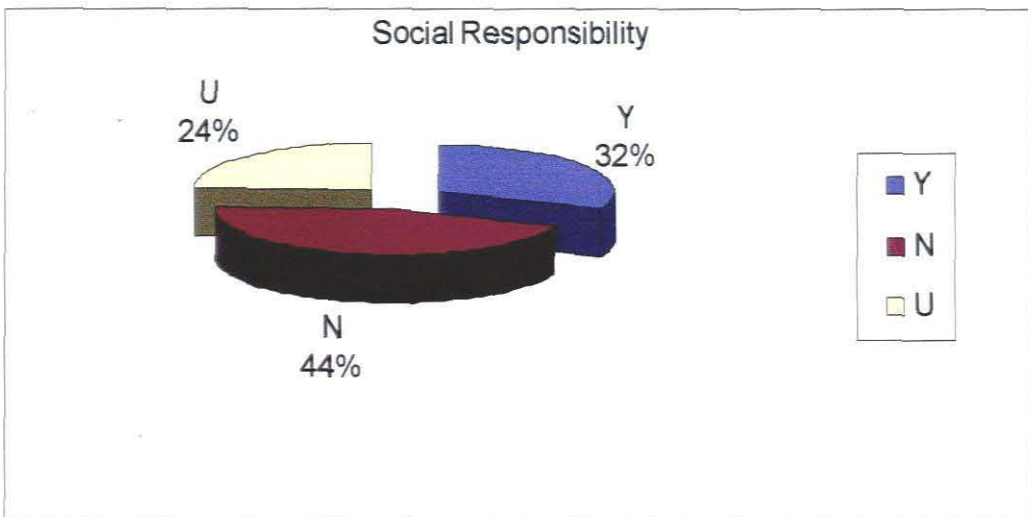
5. Responsibility (blame/duty)



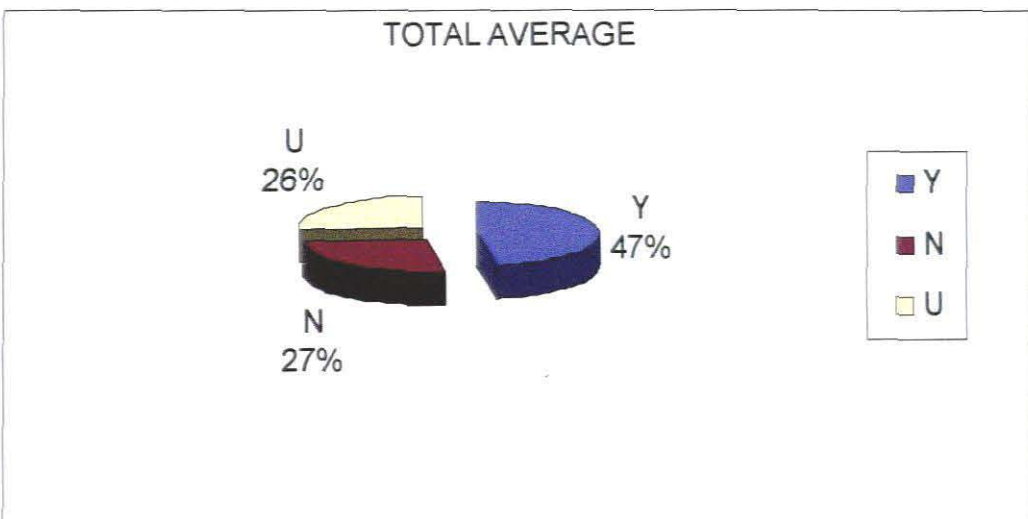
6. Fairness (justice/equality)



7. Social Responsibility



Total Average



7.5. SUMMARY

Chapter seven presented the primary merits and shortcomings within its application of governance, by the Department of Cultural Affairs and Sport. The analysis of the data reflected the quantitative, qualitative and empirical surveys conducted, while providing an indication of the extent to which good governance principles and codes of best practice were applied.

Chapter eight provides the analysis mitigating the perception of a shortcoming in the application of good governance through the identification of key qualitative aspects.

Hendrikse and Hendrikse (2004:306), describes 'performance and conformance' within those organisations that succeed as "*encompassing good systems and controls*", and within those that are prone to failure as having "*no systems and no controls*". The initiation and application of good governance practice is attributed to individuals within the organisation. Good governance cannot be applied by a company or organisation, it can only be propagated through senior management decisions and the activities conducted by the employees within that organisation.

CHAPTER 8

CONCLUSION AND RECOMMENDATION

8.1. INTRODUCTION

The research has provided evidence that though challenges may exist within the Department of Cultural Affairs and Sport; employees do believe that there are adequate controls in place, which prove the existence of good governance. Important contributions to good governance come not only from the application of best practices by employees, but also from the directives issued by senior management.

Chapter eight also lists the recommended interventions identified by officials during the process of data collection and analysis. While governance application may be perceived to be evident in the daily operations, deficiencies were also identified. In view of the challenges identified and some shortcomings in the application of the principles of good governance, management needs to be informed of those shortcomings, not only for the purposes of instituting corrective measures, but also for the implementation of continuous improvement strategies.

8.2. SYNOPSIS OF RESEARCH

Chapter one provided an introduction to the research. Governance, in particular within the public sector has a direct impact on the manner in which daily activities and strategic operations are conducted and managed. During the last few years, government has increasingly come under the spotlight on account of financial mismanagement, fraud and corruption. The chapter places emphasis on the leadership structures and the implication and subsequent impact of the application of good governance. The chapter also provides the reader with a background to the promotion of governance principles, specifically within the public sector and the Department of Cultural Affairs and Sport.

Chapter two provided a literary study of governance. The chapter examined the traditional concepts of management in relation to the promotion of best practice and good governance. Best Practice and the concept of governance were also discussed

in greater detail with emphasis on the theoretical perspective. Chapter two, in addition examined the perceptions of governance by employees within the Department of Cultural Affairs and Sport. The chapter examined the challenges, ethical implications and theoretical impact, of the application and promotion of good governance and best practice initiatives within provincial government.

Chapter three examined the universal application of the King Report on Governance for South Africa, 2002. The chapter also analysed international benchmarking standards as a balanced scorecard in the application of effective governance. The background leading up to the release of the King Reports on Governance was explained, and why they were needed. The chapter defined best practice and the principles of governance as contained within the King Report on Governance, 2002 and assessed the linkages between the principles.

Chapter four provided a detailed assessment of the statutory framework, the policies and regulatory measures which serve to promote good governance and best practice. The chapter outlined the legislation applicable, while assessing the policies and role of governing bodies recruited to monitor service delivery and compliance to regulatory standards. The chapter also provided an assessment of the specific legislation promoting conformance to best practice and good governance, together with citing extracts which, apply not only to its application but also to the implications of non-compliance.

Chapter five described the research design and methodology applied in analysing the data obtained. The aspects discussed included the objectives of the research and its purpose. The research design outlined the criteria for research evaluation which encompassed the collection of quantitative and qualitative data collection techniques as was utilised in assessing the data obtained. The chapter described the research population the process and the methodology applied in collating, and analysing the responses which had been obtained using a variety of data collection techniques. The chapter provided the reader with an outline of the methodology applied to determine the perceptions regarding the application of corporate governance that existed within the Department of Cultural Affairs and Sport.

Chapter six provided a tabulation of the data obtained through observations and utilisation of the quantitative and qualitative techniques.

Chapter seven provided an analysis of the data tabulated in chapter six. The data analysis provided the reader with an understanding of the perceptions that had been derived from the research observations, interviews and questionnaires. Most importantly, chapter seven provided a collective interpretation of the perception of employees regarding the understanding and application of corporate governance principles, within the Department of Cultural Affairs and Sport

8.3. RECOMMENDATIONS

The research, having been concluded, provides evidence of the perceived *understanding and application of governance principles by employees within the Department of Cultural Affairs and Sport*. The research also concluded that there were various areas requiring attention, since these areas, individually or combined may later have an impact on the future application of governance within the department. Greater attention is required in the following areas:

- Management should workshop the Strategic Plan and Annual Performance Plans *throughout the department to promote the meeting of collective goals, with a singular vision and mission.*
- Greater employee involvement or buy-in is required in adopting procedures promoting good governance and best practices.
- Service delivery must be prominent and reinforced by management decisions and actions.
- Matters must be addressed by emphasising the basis or rationale for the application of activities.
- Greater commitment should be imparted towards global best practices with emphasis on employee inclusion.

- Regular correspondence is required with employees in order to inform them of various strategic goals and objectives and the role they will play in their attainment.
- Management should encourage two way communication rather than engaging in a top down hierarchy of communication.
- Greater interest in further education and in particular, post graduate studies, should be encouraged to improve decision making abilities.
- Management should as far as possible adopt an inclusive approach to encourage public consultation.
- A policy should be applied promoting delegation without abdication.
- Loyalty should be encouraged through internal promotion and implementation of policies adopting succession planning, thus promoting job retention.

8.4. SUMMARY

The perception regarding the existence and application of good governance within the Department of Cultural Affairs and Sport reflect that employees do believe that the fundamental principles exist. The analysis of the data however, reflects shortcomings within the department in its application of good governance efficiency and effectiveness. Lack of good governance or its absence, particularly within the public sector, may present challenges in the long term, if not addressed.

The chapter proposes factors supporting the application of good governance while providing recommendations for the adoption of improved governance principles by the Department of Cultural Affairs and Sport. Although the perception held by employees; confirms the existence of governance principles within the department, there are still challenges, which, if not addressed may impact the long term sustainability of processes, accompanied by financial and non financial consequences which may be detrimental to the department.

Chapter eight has provided recommendations for the improved application of good governance principles within the Department of Cultural Affairs and Sport. Although the research has concluded that the Department may indeed be applying good governance in its daily activities, the existing operations could be improved upon for *improved service delivery, efficiency and effectiveness of applications*. An organisation striving toward service excellence and best practices should continuously review existing processes and institute measures for continuous improvement. The continuous review of existing processes helps to promote the fundamentals of good governance application.

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Further acknowledgement is afforded as follows in terms of the overall structure, format and layout of their respective research:

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APPENDIX A

ILLUSTRATION OF QUESTIONNAIRE RESULTS

Appendix A provides a graphical illustration of the tabular data reflected in Chapter Six. The Tables and Pie Charts are a reflection of the actual data derived from the evaluation of the results of the questionnaires.

The tabular data and graphical illustration should be read as follows:

Figure 1, together with the corresponding tables and pie charts, provides the reader with the actual tabulated responses reflected in terms of the biographical classifications. The *corresponding tables* are intended to provide the reader with an indication of the actual data acquired based on each biographical categorisation. The *corresponding pie charts* are intended to provide the reader with a graphical illustration of the content of the corresponding tables specifically reflecting on those respondents who agreed, disagreed and were uncertain with reference to the question posed.

Figure 1: Biographical Classifications

Biographical Classifications	Corresponding Table(s)	Corresponding Pie Chart(s)
1. Respondents Age	A1, A7, A13, A19, A25, A31, A37, A43, A49, A55, A61, A67, A73, A79, A85, A91, A97, A103, A109, A115, A121, A127, A133, A139, A145, A151, A157, A163, A169, A175, A181, A187, A193, A199, A205	A1.1-A1.3, A7.1-A7.3, A13.1-A13.3, A19.1-A19.3, A25.1-A25.3, A31.1-A31.3, A37.1-A37.3, A43.1-A43.3, A49.1-A49.3, A55.1-A55.3, A61.1-A61.3, A67.1-A67.3, A73.1-A73.3, A79.1-A79.3, A85.1-A85.3, A91.1-A91.3, A97.1-A97.3, A103.1-A103.3, A109.1-A109.3, A115.1-A115.3, A121.1-A121.3, A127.1-A127.3, A133.1-A133.3, A139.1-A139.3, A145.1-A145.3, A151.1-A151.3, A157.1-

		A157.3, A 1 6 3 .1-A163.3, A169.1-A169.3, A 1 7 5 .1-A175.3, A 1 8 1 .1-A181.3, A187.1-A187.3, A 1 9 3 .1-A193.3, A 1 9 9 .1-A199.3, A205.1-A205.3
2	Respondents Level	A2, A8, A14, A20, A26, A32, A2.1-A2.3, A8.1-A8.3, A14.1-A38, A44, A50, A56, A62, A14.3, A 2 0 .1-A20.3, A 2 6 .1-A68, A74, A80, A86, A92, A26.3, A 3 2 .1-A32.3, A 3 8 .1-A98, A104, A110, A116, A38.3, A 4 4 .1-A44.3, A 5 0 .1-A122, A128, A134, A140, A50.3, A 5 6 .1-A56.3, A 6 2 .1-A146, A152, A158, A164, A62.3, A 6 8 .1-A68.3, A 7 4 .1-A170, A176, A182, A188, A74.3, A 8 0 .1-A80.3, A 8 6 .1-A194, A200, A206 A86.3, A 9 2 .1-A92.3, A 9 8 .1-A98.3, A104.1-A104.3, A110.1-A110.3, A 1 1 6 .1-A116.3, A122.1-A122.3, A 1 2 8 .1-A128.3, A 1 3 4 .1-A134.3, A140.1-A140.3, A 1 4 6 .1-A146.3, A 1 5 2 .1-A152.3, A158.1-A158.3, A 1 6 4 .1-A164.3, A 1 7 0 .1-A170.3, A176.1-A176.3, A 1 8 2 .1-A182.3, A 1 8 8 .1-A188.3, A194.1-A194.3, A 2 0 0 .1-A200.3, A206.1-A206.3
3	Respondents Gender	A3, A9, A15, A21, A27, A33, A3.1-A3.3, A9.1-A9.3, A15.1-A39, A45, A51, A57, A63, A15.3, A 2 1 .1-A21.3, A 2 7 .1-A69, A75, A81, A87, A93, A27.3, A 3 3 .1-A33.3, A 3 9 .1-A99, A105, A111, A117, A39.3, A 4 5 .1-A45.3, A 5 1 .1-A123, A129, A135, A141, A51.3, A 5 7 .1-A57.3, A 6 3 .1-A147, A153, A159, A165, A63.3, A 6 9 .1-A69.3, A 7 5 .1-A171, A177, A183, A189, A75.3, A 8 1 .1-A81.3, A 8 7 .1-A195, A201, A207 A87.3, A 9 3 .1-A93.3, A 9 9 .1-

		A99.3, A105.1-A105.3, A111.1-A111.3, A 1 1 7 .1-A117.3, A123.1-A123.3, A 1 2 9 .1-A129.3, A 1 3 5 .1-A135.3, A141.1-A141.3, A 1 4 7 .1-A147.3, A 1 5 3 .1-A153.3, A159.1-A159.3, A 1 6 5 .1-A165.3, A 1 7 1 .1-A171.3, A177.1-A177.3, A 1 8 3 .1-A183.3, A 1 8 9 .1-A189.3, A195.1-A195.3, A 2 0 1 .1-A201.3, A207.1-A207.3
4.	Respondents Sub-directorate	A4, A10, A16, A22, A28, A34, A40, A46, A52, A58, A64, A70, A76, A82, A88, A94, A100, A106, A112, A118, A124, A130, A136, A142, A148, A154, A160, A166, A172, A178, A184, A190, A196, A202, A208 A4.1-A4.3, A 1 0 .1-A10.3, A16.1-A16.3, A 2 2 .1-A22.3, A28.1-A28.3, A 3 4 .1-A34.3, A40.1-A40.3, A 4 6 .1-A46.3, A52.1-A52.3, A 5 8 .1-A58.3, A64.1-A64.3, A 7 0 .1-A70.3, A76.1-A76.3, A 8 2 .1-A82.3, A88.1-A88.3, A 9 4 .1-A94.3, A100.1-A100.3, A 1 06.1-A106.3, A 1 1 2 .1-A112.3, A118.1-A118.3, A 1 2 4 .1-A124.3, A 1 3 0 .1-A130.3, A136.1-A136.3, A 1 4 2 .1-A142.3, A 1 4 8 .1-A148.3, A154.1-A154.3, A 1 6 0 .1-A160.3, A 1 6 6 .1-A166.3, A172.1-A172.3, A 1 7 8 .1-A178.3, A 1 8 4 .1-A184.3, A190.1-A190.3, A 1 9 6 .1-A196.3, A 2 0 2 .1-A202.3, A208.1-A208.3
5.	Respondents Previous Work	A5, A11, A17, A23, A29, A35, A5.1-A5.3, A 1 1 .1-A11.3,

Experience (years)	A41, A47, A53, A59, A65, A71, A77, A83, A89, A95, A101, A107, A113, A119, A125, A131, A137, A143, A149, A155, A161, A167, A173, A179, A185, A191, A197, A203, A209	A17.1-A17.3, A 2 3 .1-A23.3, A29.1-A29.3, A 3 5 .1-A35.3, A41.1-A41.3, A 4 7 .1-A47.3, A53.1-A53.3, A 5 9 .1-A59.3, A65.1-A65.3, A 7 1 .1-A71.3, A77.1-A77.3, A 8 3 .1-A83.3, A89.1-A89.3, A 9 5 .1-A95.3, A101.1-A101.3, A 1 0 7 .1-A107.3, A 1 1 3 .1-A113.3, A119.1-A119.3, A 1 2 5 .1-A125.3, A 1 3 1 .1-A131.3, A137.1-A137.3, A 1 4 3 .1-A143.3, A 1 4 9 .1-A149.3, A155.1-A155.3, A 1 6 1 .1-A161.3, A 1 6 7 .1-A167.3, A173.1-A173.3, A 1 7 9 .1-A179.3, A 1 8 5 .1-A185.3, A191.1-A191.3, A 1 9 7 .1-A197.3, A 2 0 3 .1-A203.3, A209.1-A209.3
6. Respondents Educational Level	A6, A12, A18, A24, A30, A36, A42, A48, A54, A60, A66, A72, A78, A84, A90, A96, A102, A108, A114, A120, A126, A132, A138, A144, A150, A156, A162, A168, A174, A180, A186, A192, A198, A204, A210	A6.1-A6.3, A 1 2 .1-A12.3, A18.1-A18.3, A 2 4 .1-A24.3, A30.1-A30.3, A 3 6 .1-A36.3, A42.1-A42.3, A 4 8 .1-A48.3, A54.1-A54.3, A 6 0 .1-A60.3, A66.1-A66.3, A 7 2 .1-A72.3, A78.1-A78.3, A 8 4 .1-A84.3, A90.1-A90.3, A 9 6 .1-A96.3, A102.1-A102.3, A 1 0 8 .1-A108.3, A 1 1 4 .1-A114.3, A120.1-A120.3, A 1 2 6 .1-A126.3, A 1 3 2 .1-A132.3, A138.1-A138.3, A 1 4 4 .1-A144.3, A 1 5 0 .1-A150.3,

A156.1-A156.3, A 1 6 2 .1-
 A162.3, A 1 6 8 .1-A168.3,
 A174.1-A174.3, A 1 8 0 .1-
 A180.3, A 1 8 6 .1-A186.3,
 A192.1-A192.3, A 1 9 8 .1-
 A198.3, A 2 0 4 .1-A204.3,
 A210.1-A210.3

Figure 2, together with the corresponding questions, provides the reader with an indication of the manner in which the questionnaire was divided. The data acquired was divided in terms of each of the seven principles of good governance as outlined within the King Report on Governance, 2002. The data acquired are presented in the form of *tables and pie charts* below and are intended to provide the reader with a graphic illustration of the respondents who agreed, disagreed and were uncertain with reference to each question posed.

Figure 2: Primary Data Classifications (Seven Principles of Good Governance)

	Primary Data Classifications	Corresponding Questions
1.	Discipline (controls)	1-5
2.	Transparency (non-ambiguity)	6-10
3.	Independence (lack of restrictions)	11-15
4.	Accountability (answerability)	16-20
5.	Responsibility (blame/duty)	21-25
6.	Fairness (justice/equality)	26-30
7.	Social Responsibility	31-35

The following table (presented for information purposes), denotes the entire list of questions as contained within the questionnaire.

	Principles of Governance	Questions sub-classification
1.	Discipline (controls)	Is there management commitment to global best practices? Is there regular reporting to management on compliance to policy

		and/or prescripts?
		Is commitment to service delivery reinforced by management decisions and actions?
		Do management reports reflect actual revenue and expenditure (AFS)?
		Are risk assessments conducted?
2.	Transparency (non-ambiguity)	Are the Departmental strategic objectives evident within the annual performance plans?
		Is the individual's performance measured against the Annual Performance Plan?
		Are there reporting structures to Treasury?
		Are there measures in place prescribing the manner of reporting?
		Is the reporting within the Department undertaken in compliance to generally recognised practices?
3.	Independence (lack of restrictions)	Is the decision-making process subject to undue influence?
		Are there guidelines in place for effective decision-making processes?
		Are there instruments in place for fostering public consultation?
		Is there a policy prescribing for the declaration of interest?
		Are decisions monitored and evaluated?
4.	Accountability (answerability)	Are there internal control mechanisms in place identifying deviations and potential risks?
		Are quality audits performed?
		Are the business activities reflected within reports to Treasury?
		Is the performance of individuals aligned to the strategic plan?
		Is senior management held accountable to the Standing Committee for Public accounts (SCOPA)?
5.	Responsibility (blame/duty)	Is there an intervention in place for corrective action?
		Are disciplinary measures in place where repeat offenders have been identified?

		The PFMA, Act 1 of 1999 promotes efficiency and effectiveness of programmes and best practice. Are best practices evident in the application of these processes?
		Is the content of the report to the Auditor General conducive to promoting best practice?
		Is the leadership promoting responsibility and accountability?
6.	Fairness (justice/equality)	Is there a code of conduct in place providing a guideline for behaviour?
		Is there a system in place which makes provision for the long-term attainment of the Departmental strategic objectives?
		Is the financial process utilised currently open for potential mismanagement?
		Is the Strategic Plan effective in attaining the strategic objectives for the short, medium and long term?
		Do the existing policies effectively deter corruption?
7.	Social Responsibility	Is the management of the Department accessible to their stakeholders?
		Is there management commitment to promotion of fiscal/economic and social development?
		Do the leadership foster job creation, loyalty and job retention?
		Are the activities reflective of the goals of the strategic plan?
		Are mechanisms in place for effective and improved service delivery?

Question 1: Discipline (controls)

Table 1: Management commitment to global best practices

Q1	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	19	1	7	1	3	1	2	1	2	0
N	34	6	4	7	4	6	3	3	1	0
U	21	2	8	1	4	2	2	2	0	0
	73	9	19	9	11	9	7	6	3	0

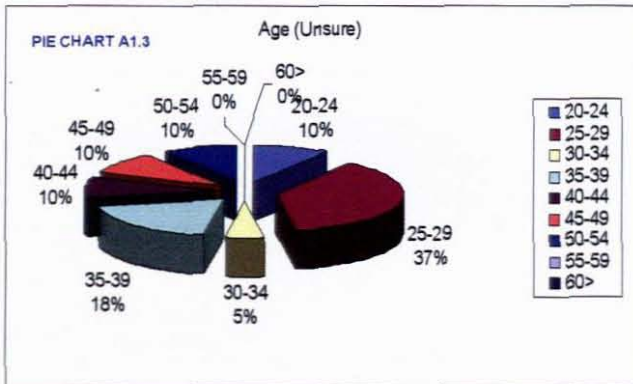
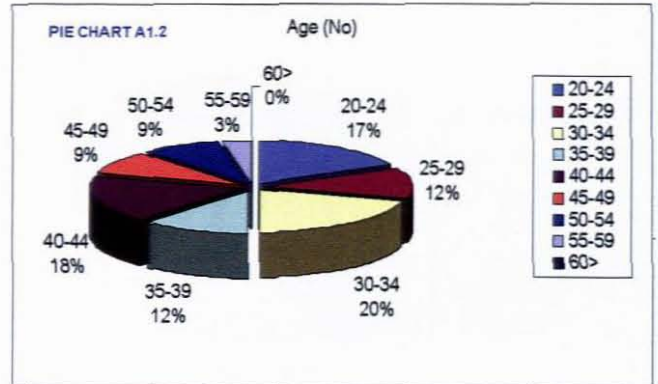
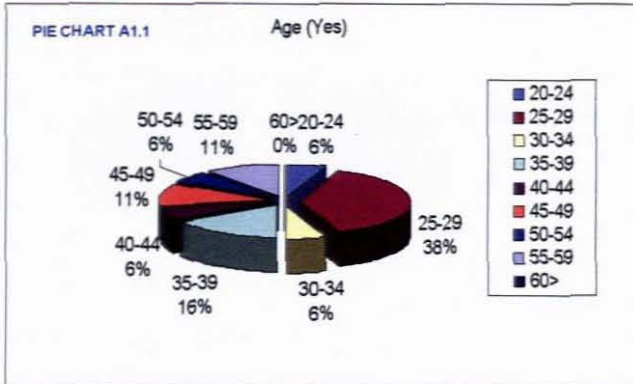
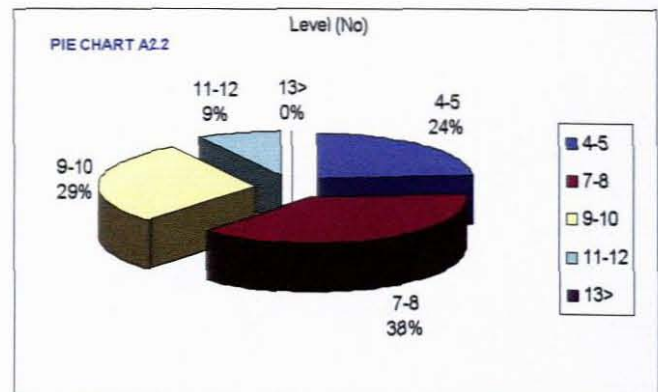
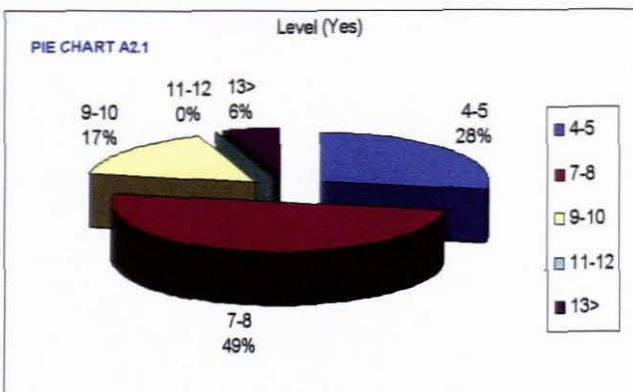


Table A2: Management commitment to global best practices

Q1	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	18	5	9	3	0	1
N	34	8	13	10	3	0
U	21	6	9	5	1	0
	73	19	31	18	4	1



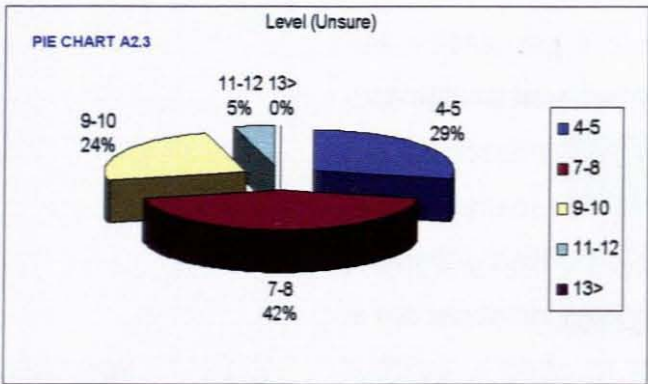


Table A3: Management commitment to global best practices

Q1	GENDER		
	Total	M	F
Y	18	8	10
N	34	16	18
U	21	13	8
	73	37	36

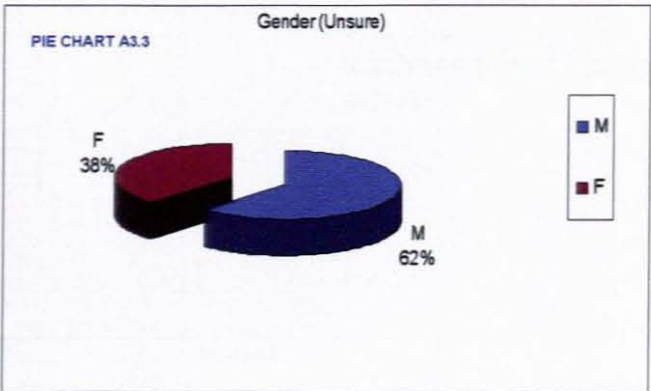
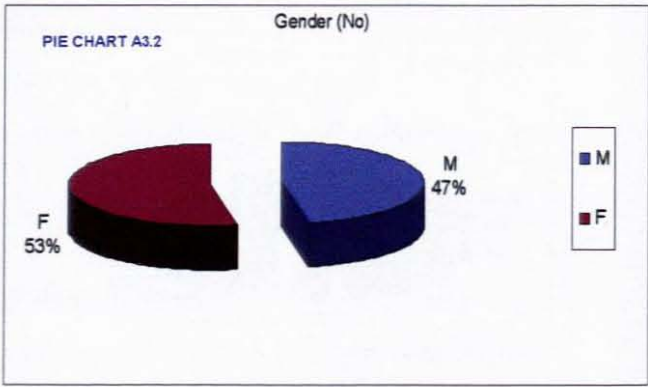
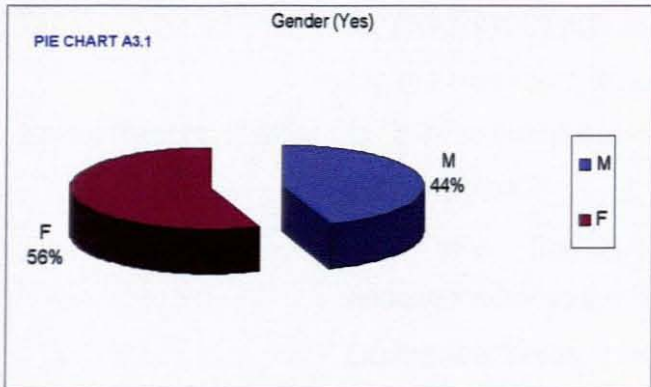


Table A4: Management commitment to global best practices

Q1	Total	SUB-DIRECTORATE														
		MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	18	0	0	0	4	2	1	1	1	3	0	1	2	0	0	3
N	34	0	0	1	7	7	0	2	0	1	1	3	2	4	0	6
U	21	0	2	0	7	3	0	0	0	1	2	2	1	2	0	1
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10

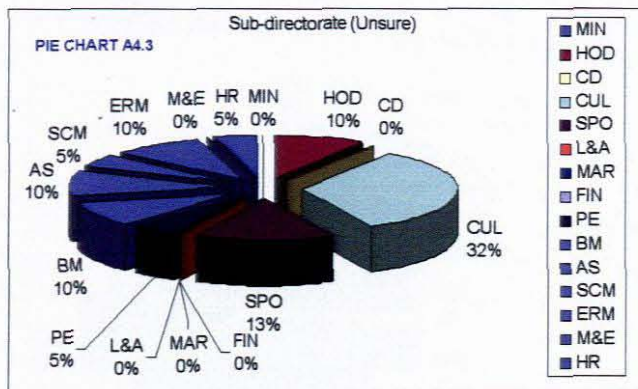
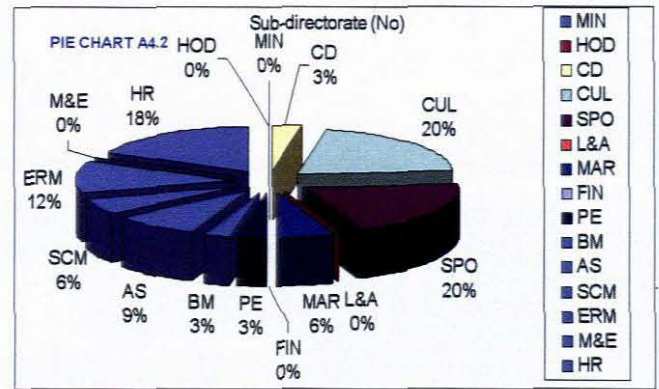
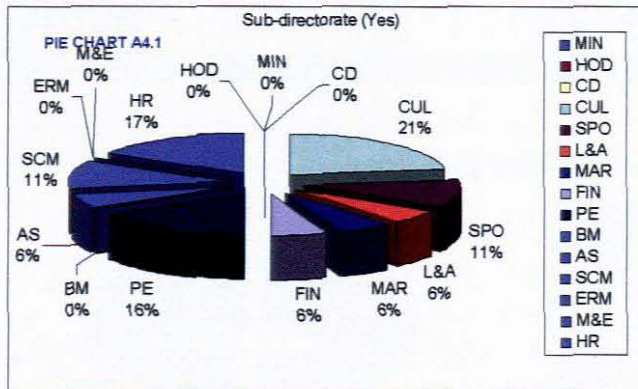
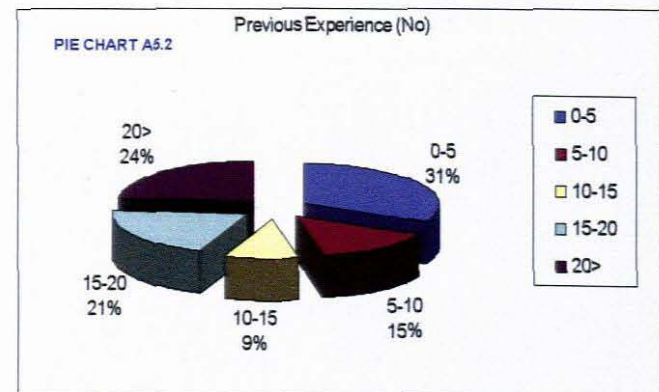
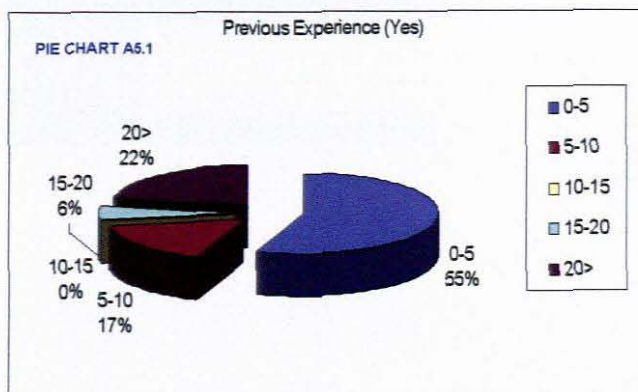


Table A5: Management commitment to global best practices

Q1	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	18	10	3	0	1	4
N	34	11	5	3	7	8
U	21	8	6	2	1	4
	73	29	14	5	9	16



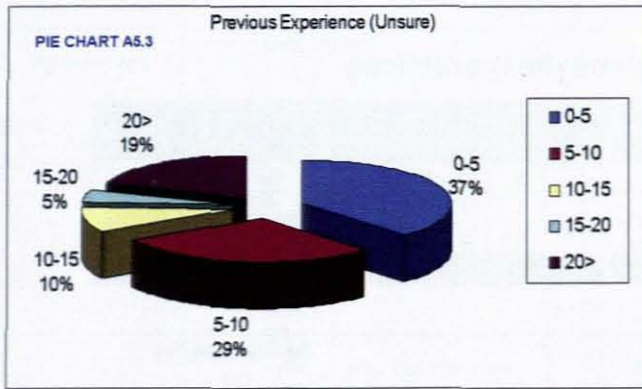
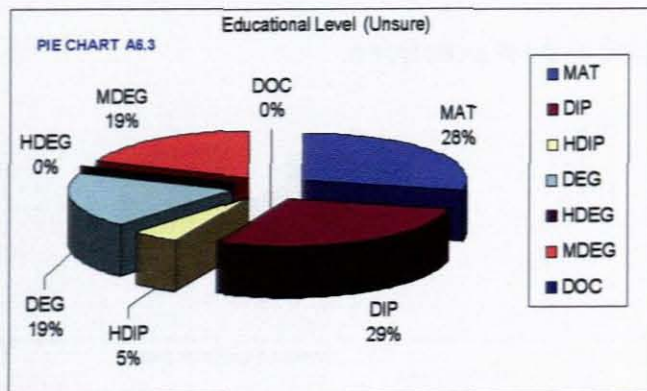
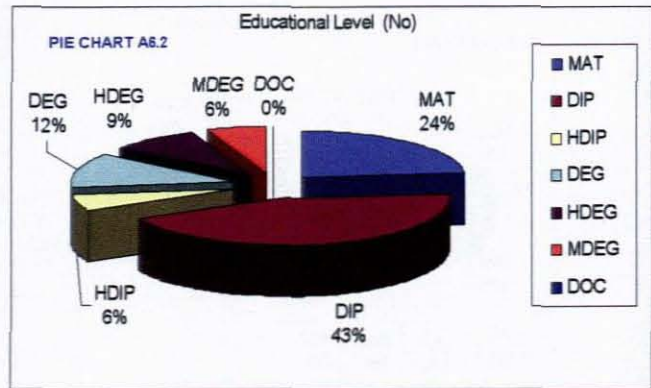
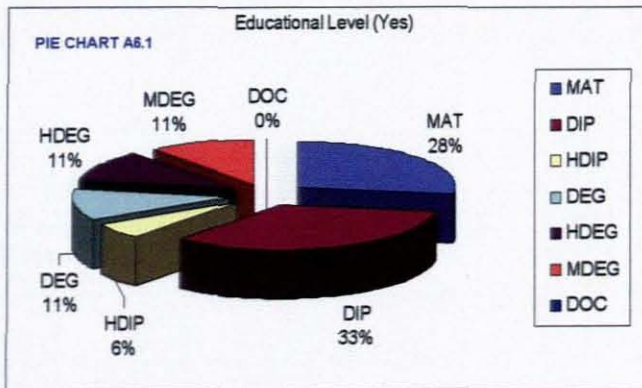


Table A6: Management commitment to global best practices

Q1	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	18	5	6	1	2	2	2	0
N	34	8	15	2	4	3	2	0
U	21	6	6	1	4	0	4	0
	73	19	27	4	10	6	8	0



Question 2: Discipline (controls)

Table A7: Regular reporting to management on compliance to policy and/or prescripts

SEX	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	42	5	12	4	6	6	2	5	2	0
N	19	4	4	4	1	1	3	1	1	0
U	12	0	3	1	4	2	2	0	0	0
	73	9	19	9	11	9	7	6	3	0

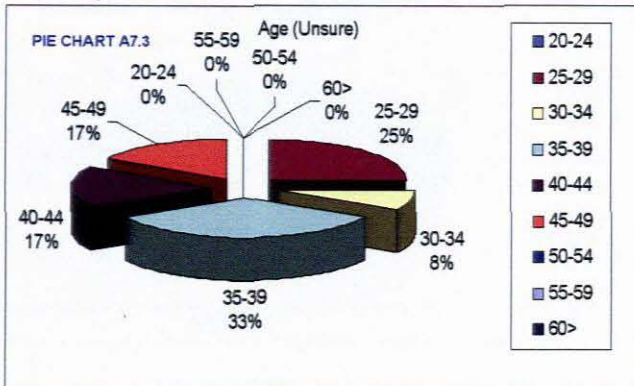
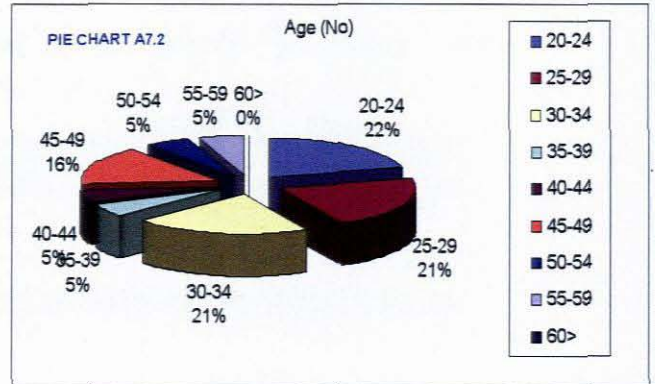
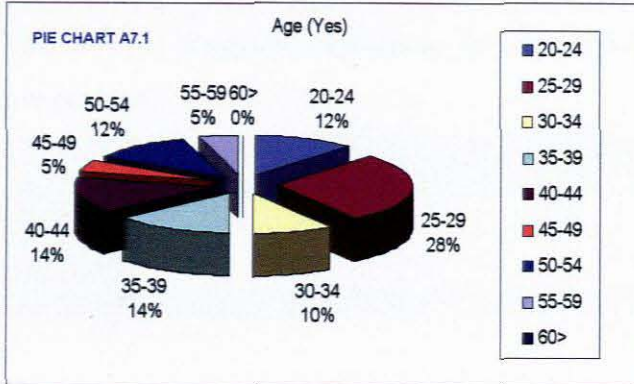


Table A8: Regular reporting to management on compliance to policy and/or prescripts

SEX	Total	LEVEL				
		4-6	7-8	9-10	11-12	13>
Y	42	8	17	13	4	0
N	19	8	5	5	0	1
U	12	3	9	0	0	0
	73	19	31	18	4	1

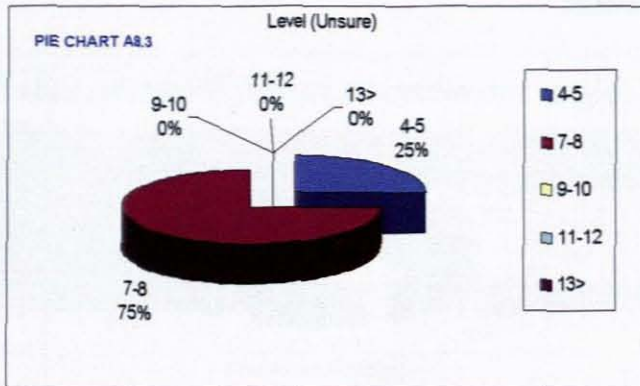
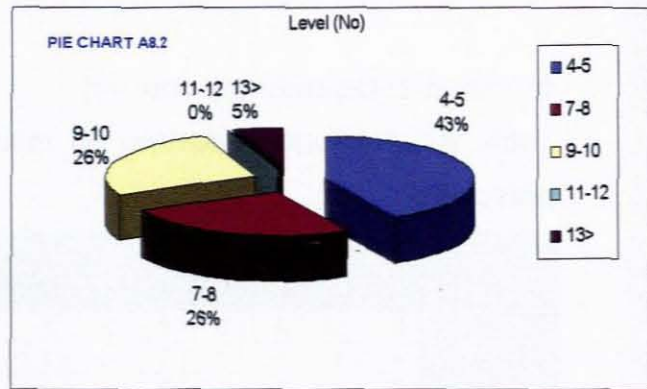
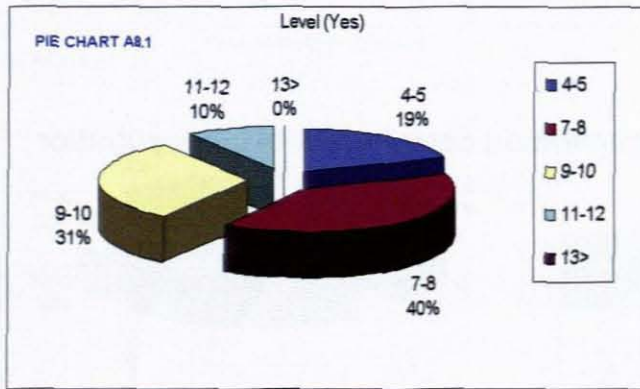
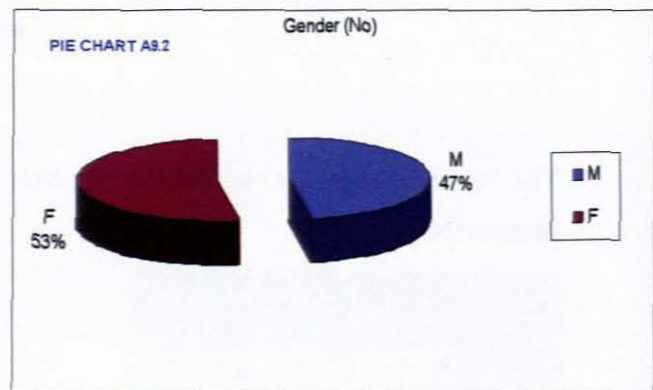
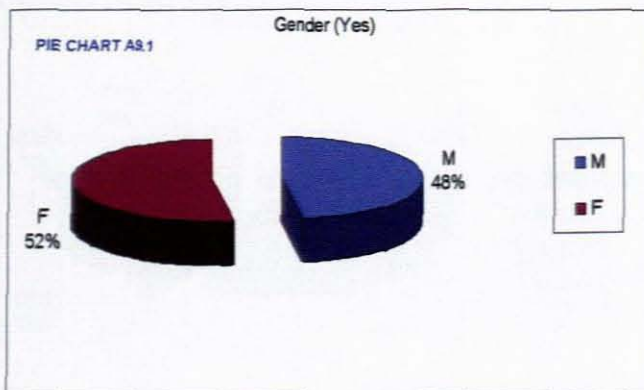


Table A9: Regular reporting to management on compliance to policy and/or prescripts

G	GENDER		
	Total	M	F
Y	42	20	22
N	19	9	10
U	12	8	4
	73	37	36



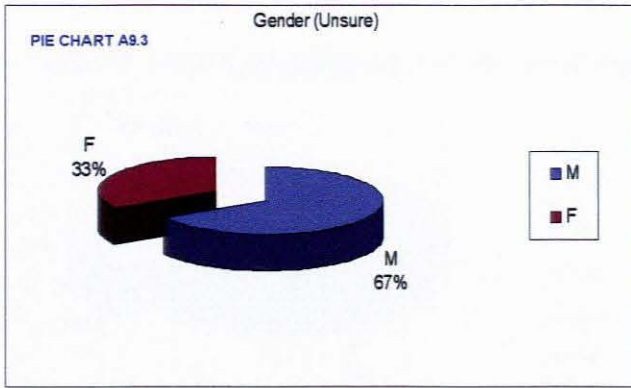


Table A10: Regular reporting to management on compliance to policy and/or prescripts

Q3	SUB-DIRECTORATE															
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	42	0	1	1	10	6	1	2	0	5	3	2	1	5	0	5
N	19	0	1	0	3	5	0	1	1	0	0	3	2	0	0	3
U	12	0	0	0	5	1	0	0	0	0	0	1	2	1	0	2
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10

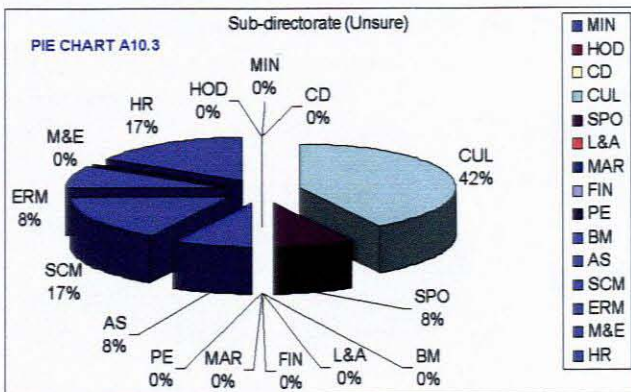
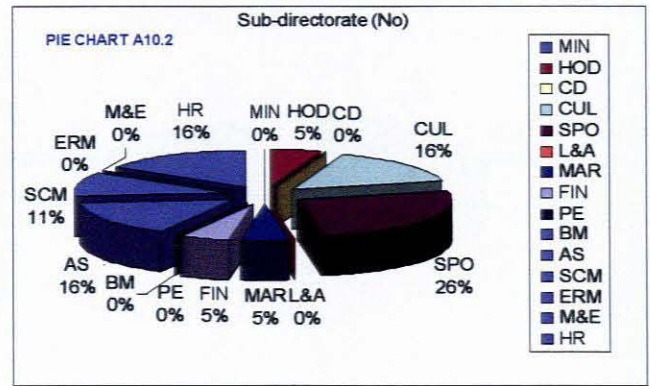
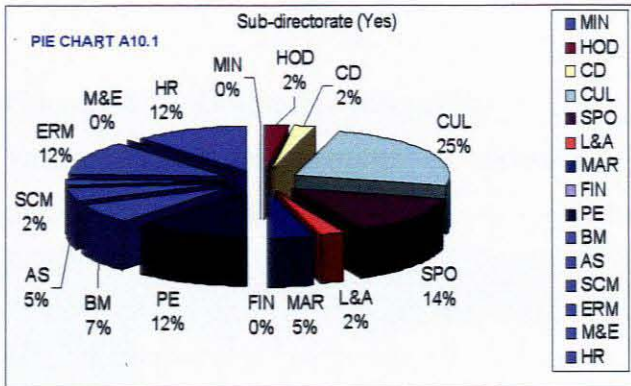


Table A11: Regular reporting to management on compliance to policy and/or prescripts

G	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	42	16	8	1	7	10
N	19	8	4	2	1	4
U	12	5	2	2	1	2
	73	29	14	5	9	16

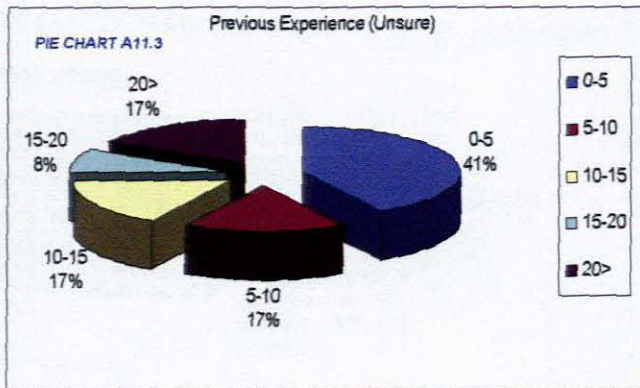
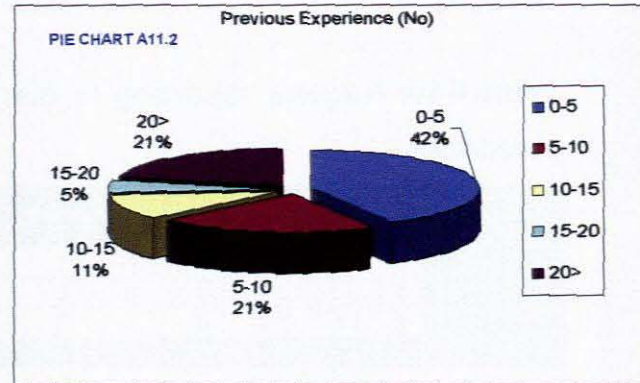
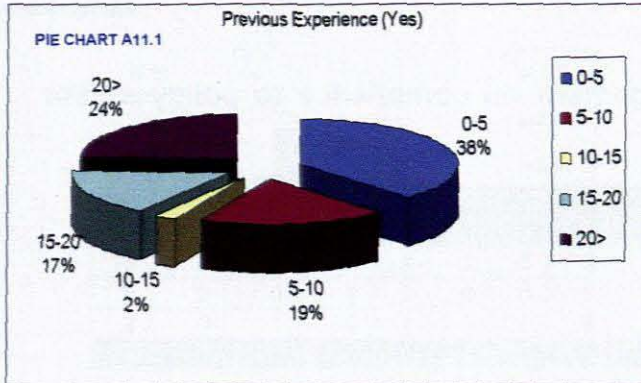
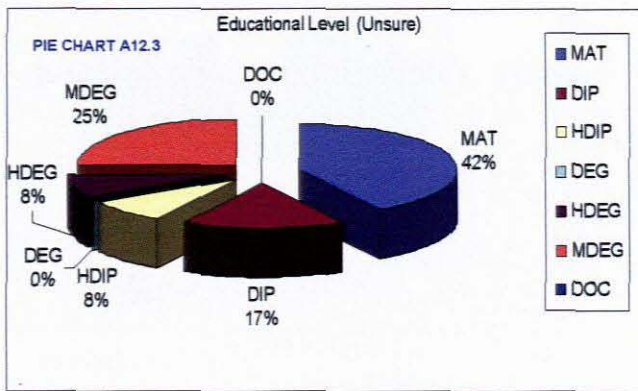
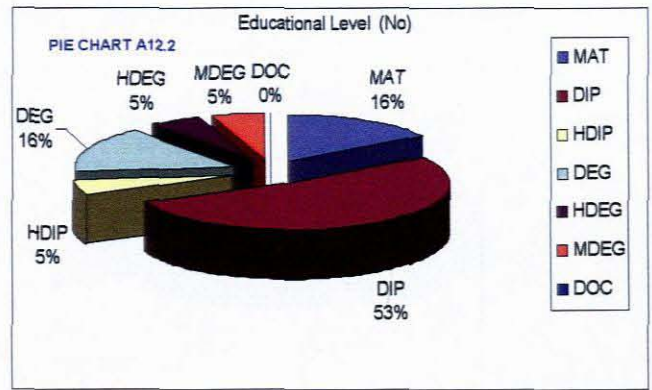
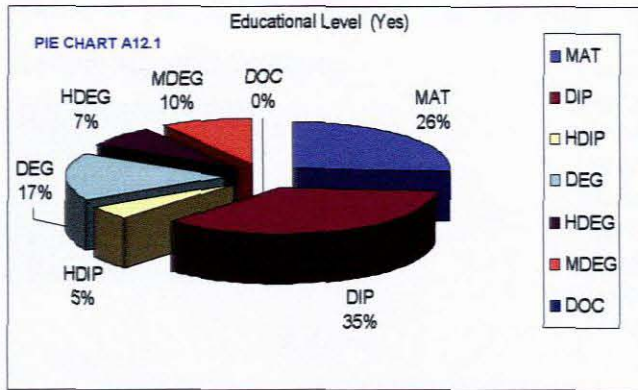


Table A12: Regular reporting to management on compliance to policy and/or prescripts

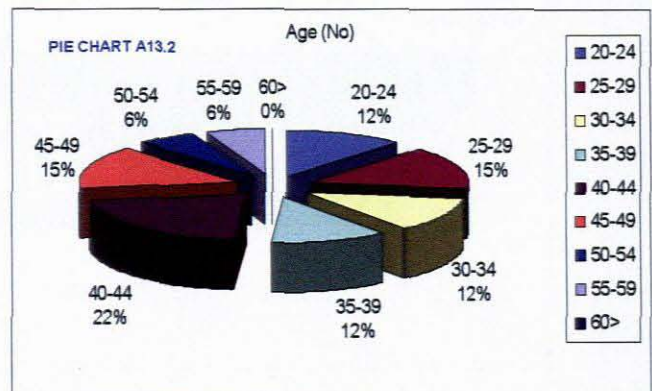
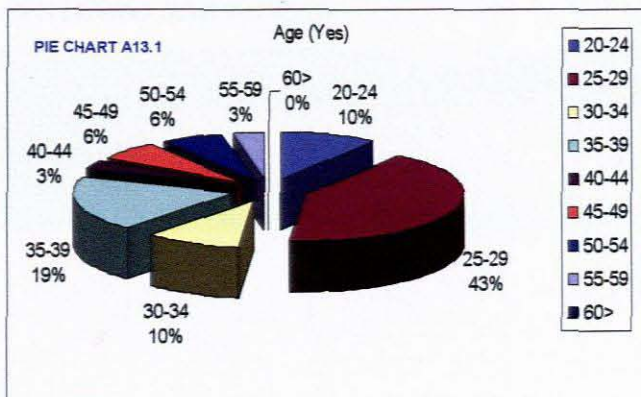
G	Total	EDUCATIONAL LEVEL						
		MAT	DIP	HDIP	DEG	HDEG	MDEG	DOG
Y	42	11	15	2	7	3	4	0
N	19	3	10	1	3	1	1	0
U	12	5	2	1	0	1	3	0
	73	19	27	4	10	5	8	0



Question 3 – Discipline (controls)

Table A13: Commitment to service delivery reinforced by management decisions and actions

	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	31	3	13	3	6	1	2	2	1	0
N	33	4	5	4	4	7	5	2	2	0
U	9	2	1	2	1	1	0	2	0	0
	73	9	19	9	11	9	7	6	3	0



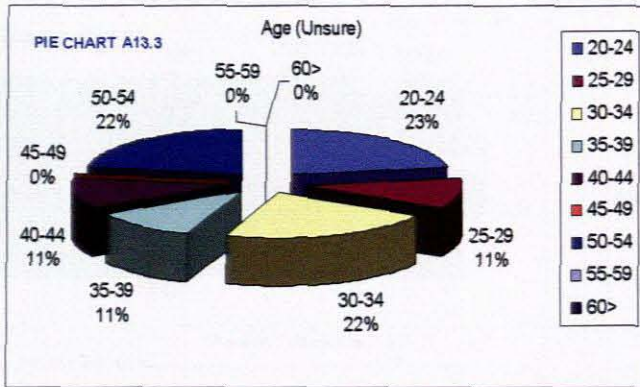


Table A 14: Commitment to service delivery reinforced by management decisions and actions

	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	27	8	16	7	0	0
N	23	7	13	10	2	1
U	9	4	2	1	2	0
	73	19	31	18	4	1

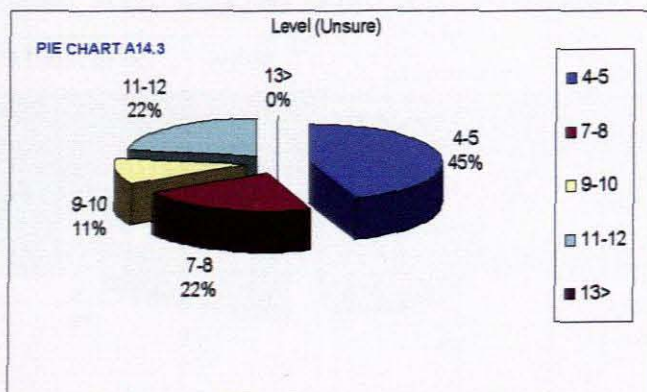
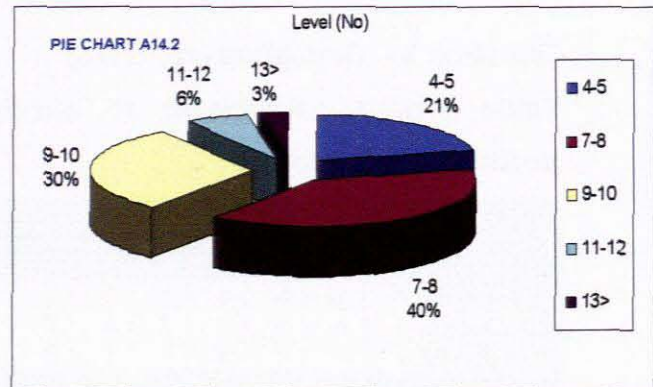
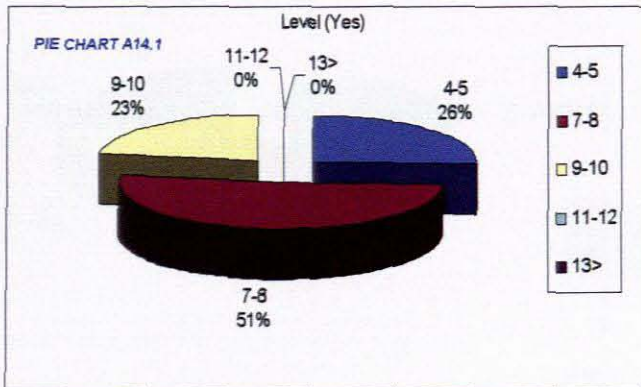


Table A 15: C ommitment to service delivery reinforced by management decisions and actions

Q3	GENDER		
	Total	M	F
Y	31	12	19
N	33	19	14
U	9	6	3
	73	37	36

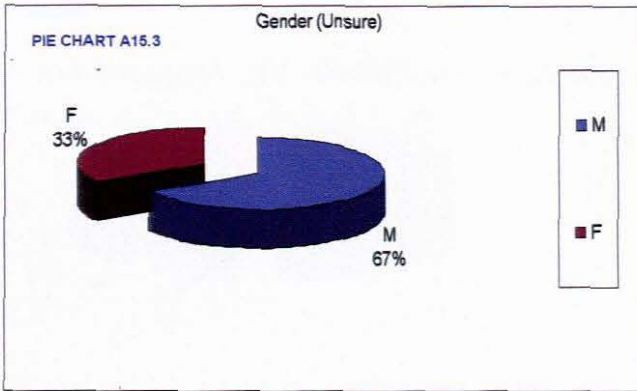
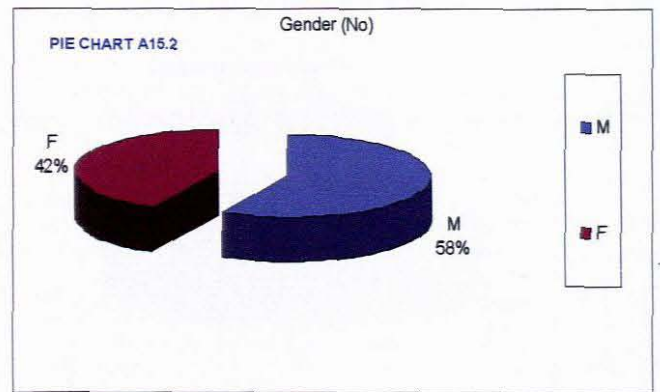
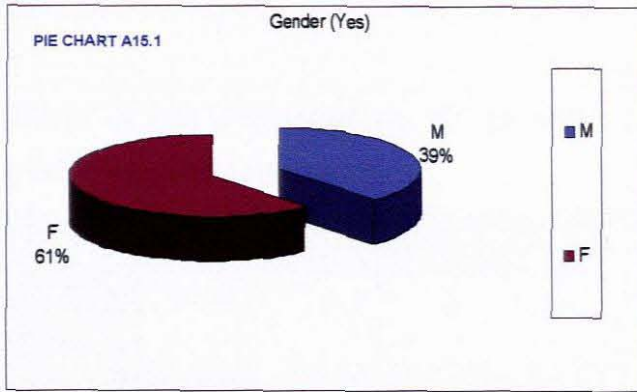


Table A 16: C ommitment to service delivery reinforced by management decisions and actions

Q3	Total	SUB-DIRECTORATE														
		MIN	HOD	CD	CUL	SPQ	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	31	0	1	1	6	9	1	1	0	3	2	2	3	0	0	2
N	33	0	1	0	10	2	0	2	1	1	1	3	2	4	0	6
U	9	0	0	0	2	1	0	0	0	1	0	1	0	2	0	2
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10

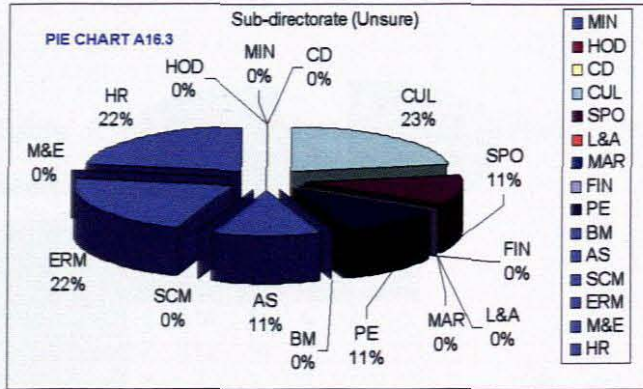
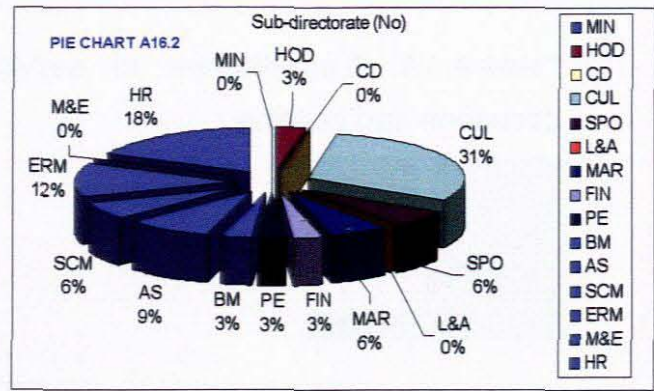
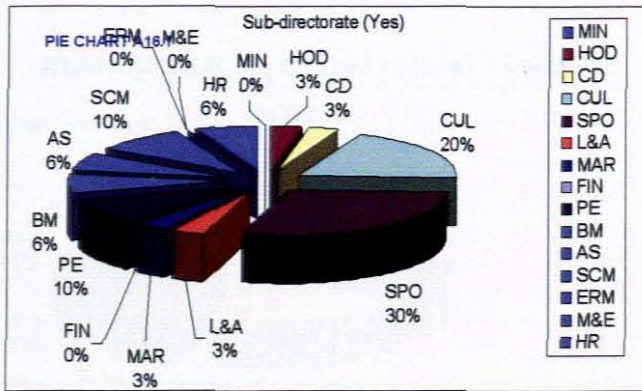
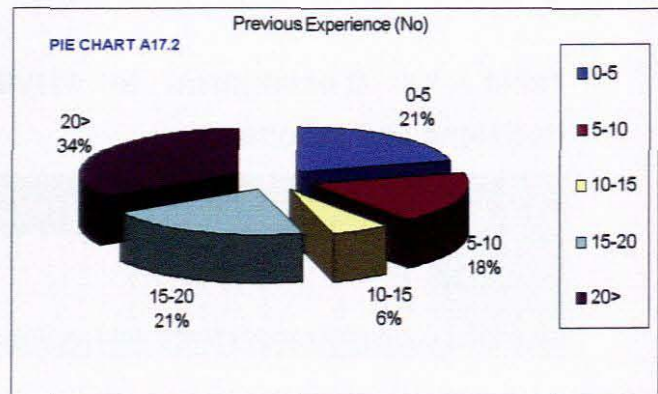
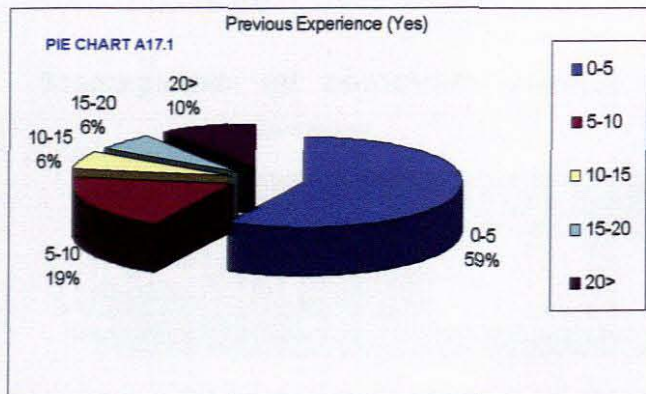


Table A 17: C ommitment to service delivery reinforced by management decisions and actions

CS	PREVIOUS EXPERIENCE					
	Total	0-5	5-10	10-15	15-20	20>
Y	31	18	6	2	2	3
N	33	7	6	2	7	11
U	9	4	2	1	0	2
	73	29	14	5	9	16



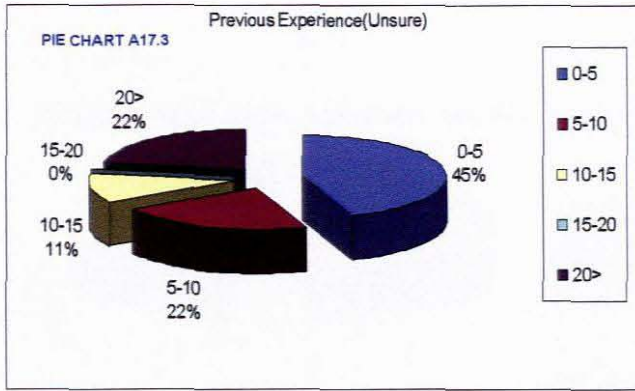
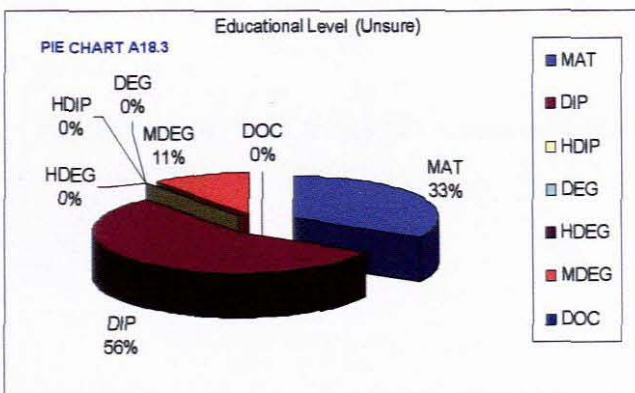
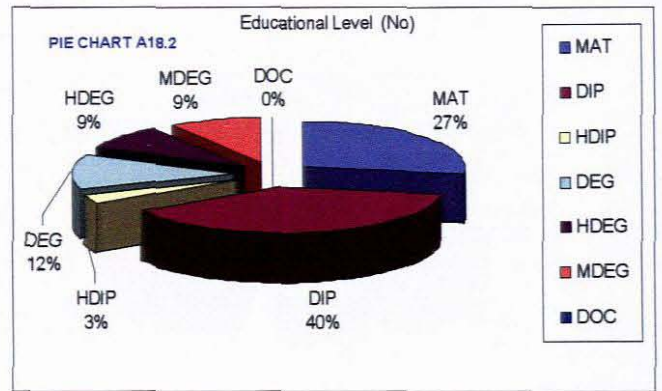
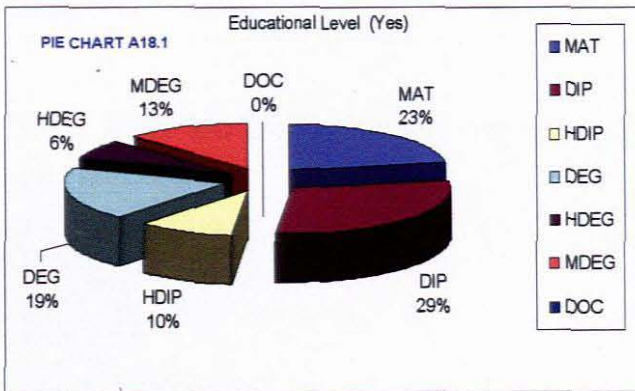


Table A18: Commitment to service delivery reinforced by management decisions and actions

ED	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	31	7	9	3	6	2	4	0
N	33	9	13	1	4	3	3	0
U	9	3	5	0	0	0	1	0
	73	19	27	4	10	5	8	0



Question 4 – Discipline (controls)

Table A19: Do management reports reflect actual revenue and expenditure (AFS)?

Q4	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	33	2	10	3	4	6	3	3	2	0
N	19	4	2	4	3	2	1	3	0	0
U	21	3	7	2	4	1	3	0	1	0
	73	9	19	9	11	9	7	6	3	0

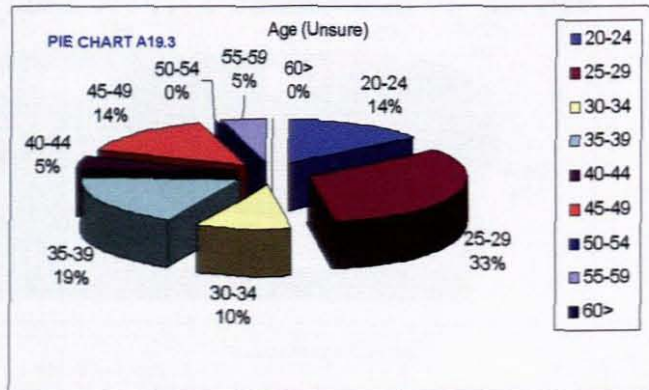
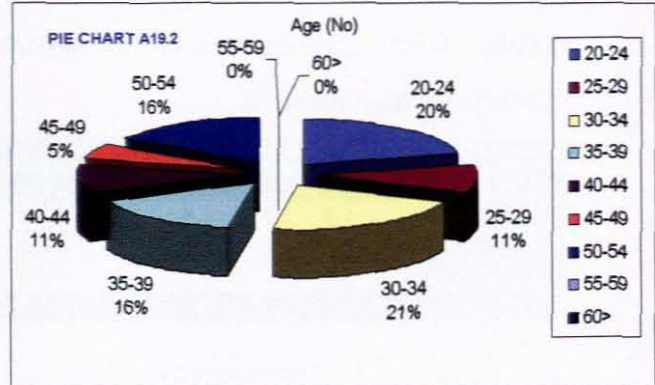
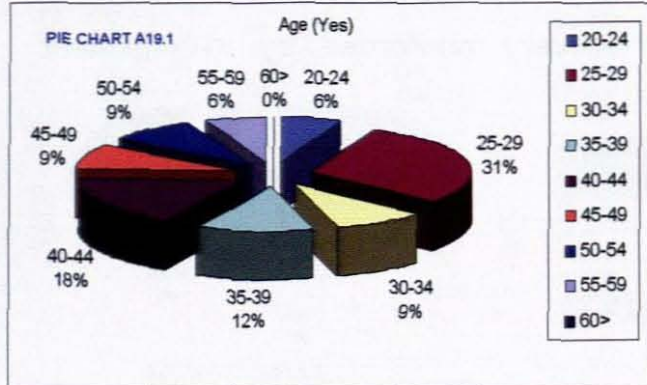


Table A20: Do management reports reflect actual revenue and expenditure (AFS)?

Q4	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	33	5	12	12	3	1
N	19	5	9	4	1	0
U	21	9	10	2	0	0
	73	19	31	18	4	1

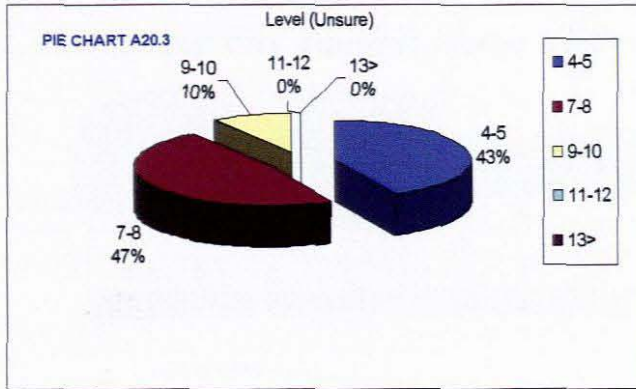
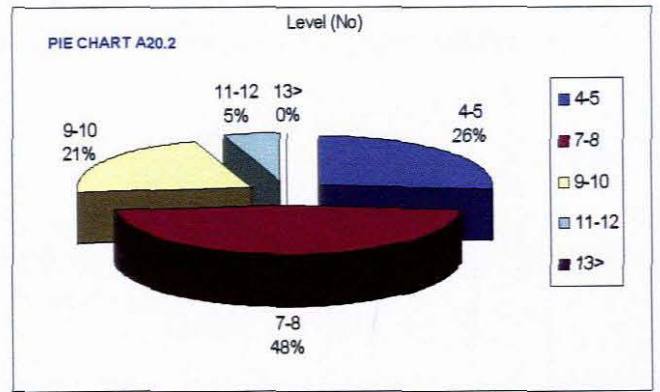
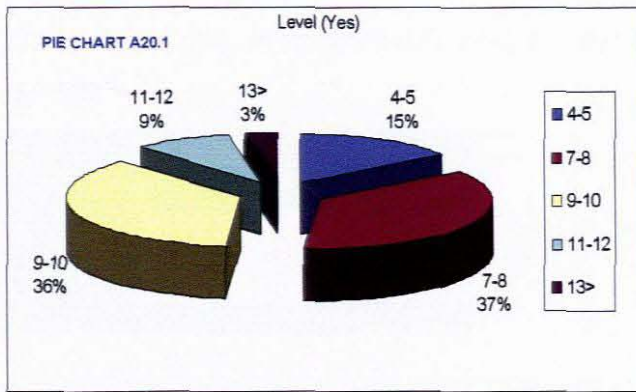
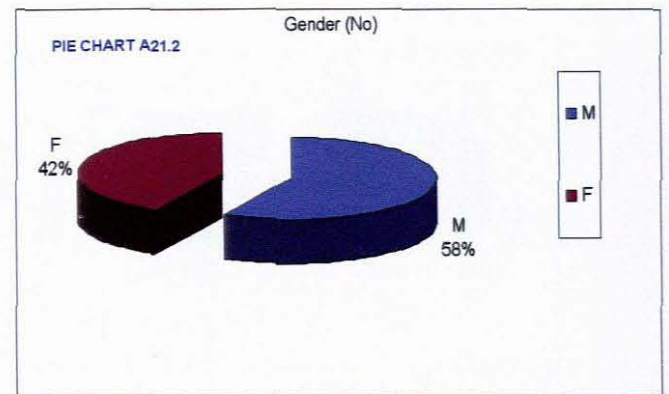
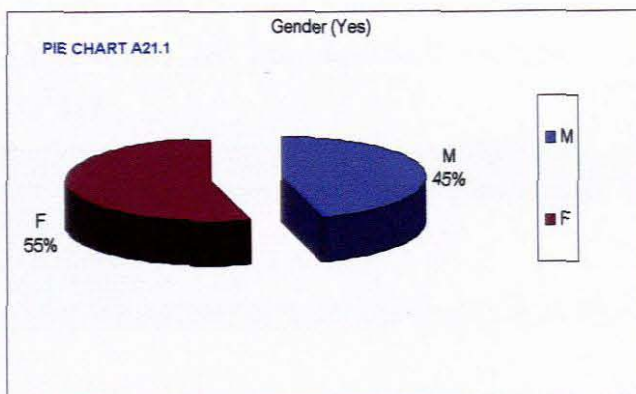


Table A21: Do management reports reflect actual revenue and expenditure (AFS)?

Q4	GENDER		
	Total	M	F
Y	33	15	18
N	19	11	8
U	21	11	10
	73	37	36



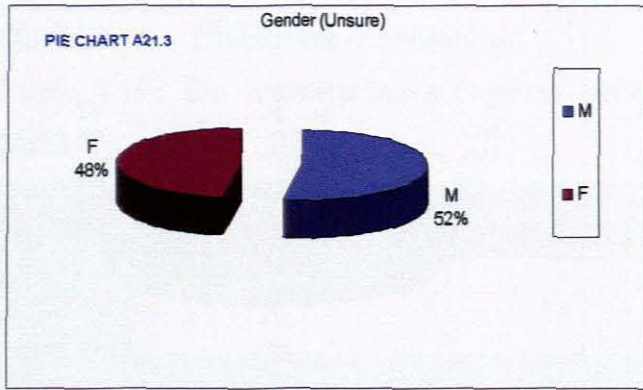


Table A22: Do management reports reflect actual revenue and expenditure (AFS)?

Q4	Total	SUB-DIRECTORATE														
		MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	33	0	2	1	8	2	1	0	1	5	3	3	2	3	0	2
N	19	0	0	0	4	7	0	3	0	0	0	2	0	1	0	2
U	21	0	0	0	6	3	0	0	0	0	0	1	3	2	0	6
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10

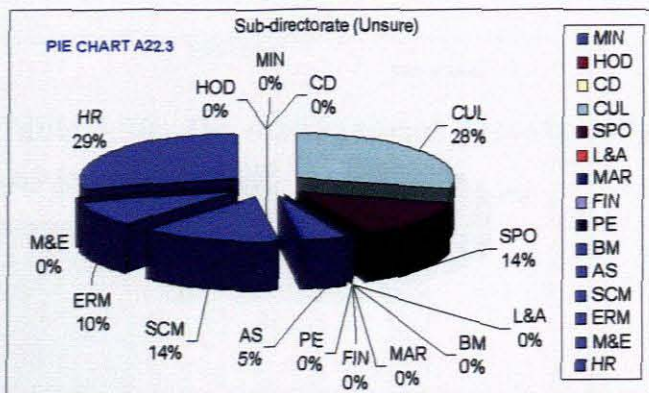
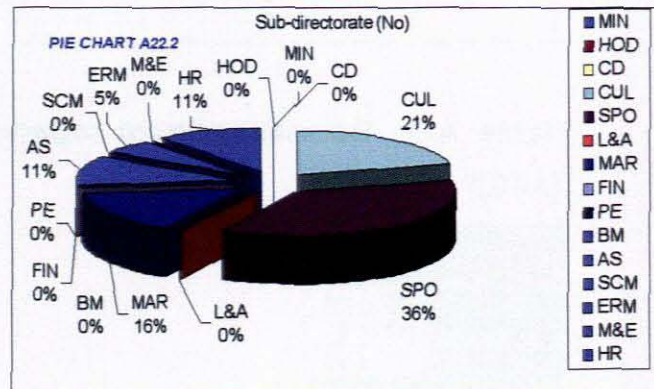
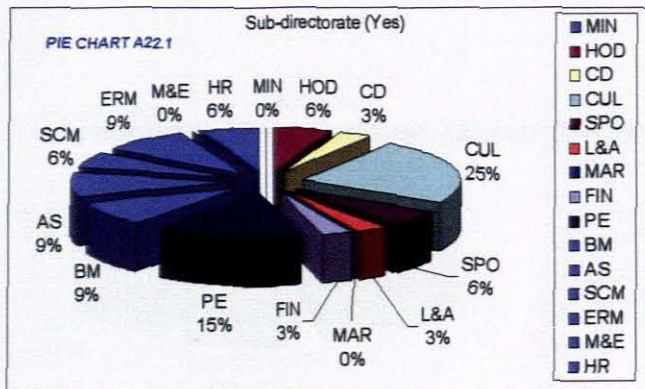


Table A 23: Do management reports reflect actual revenue and expenditure (AFS)?

Q4	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	33	10	8	2	5	8
N	19	8	3	1	3	4
U	21	11	3	2	1	4
	73	29	14	5	9	16

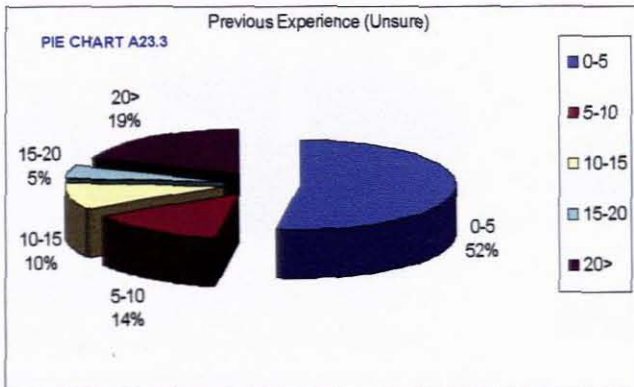
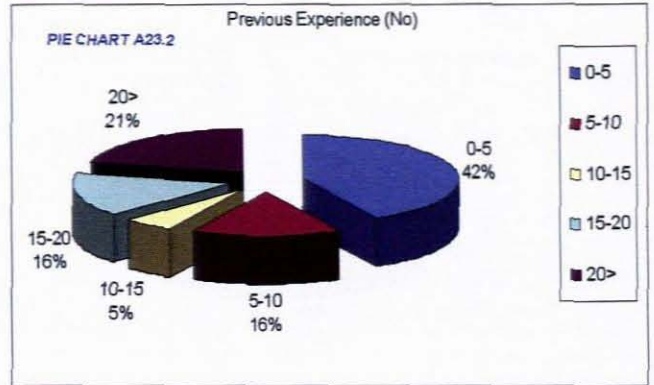
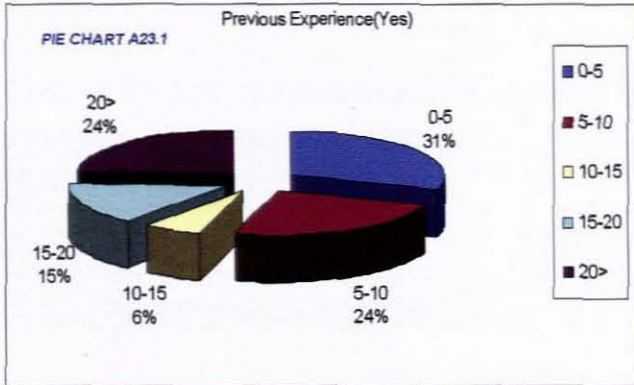
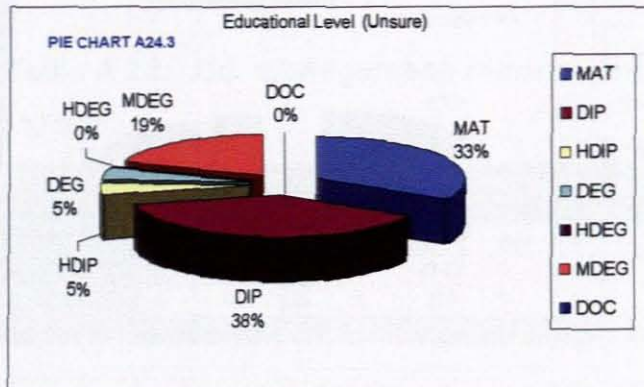
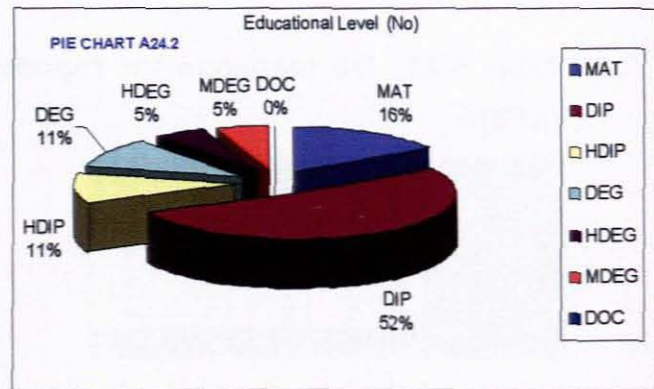
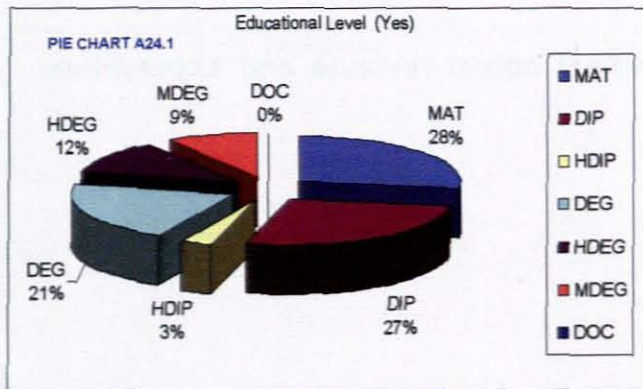


Table A 24: Do management reports reflect actual revenue and expenditure (AFS)?

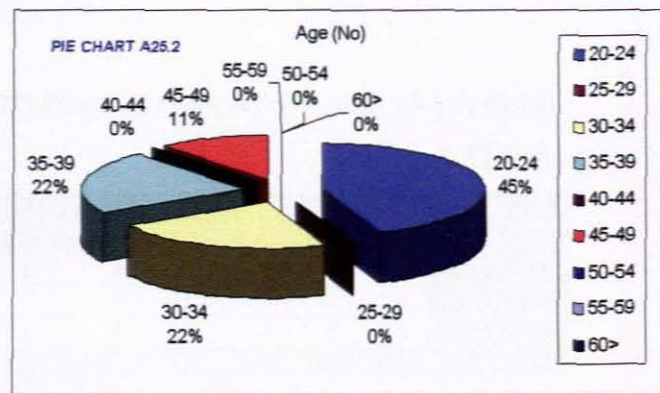
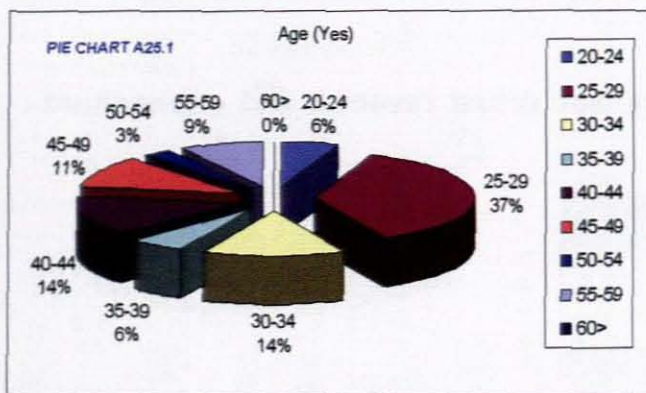
Q4	Total	EDUCATIONAL LEVEL						
		MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	33	9	9	1	7	4	3	0
N	19	3	10	2	2	1	1	0
U	21	7	8	1	1	0	4	0
	73	19	27	4	10	5	8	0



Question 5 – Discipline (controls)

Table A25: Are risk assessments conducted?

Q5	Total	AGE									
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>	
Y	36	2	13	5	2	5	4	1	3	0	
N	9	4	0	2	2	0	1	0	0	0	
U	28	3	6	2	7	4	2	5	0	0	
	73	9	19	9	11	9	7	6	3	0	



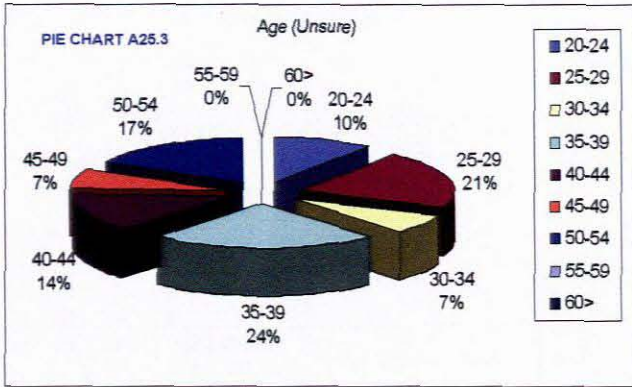


Table A26: Are risk assessments conducted?

Q#	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	36	7	16	8	3	1
N	8	5	3	1	0	0
U	29	7	12	9	1	0
	73	19	31	18	4	1

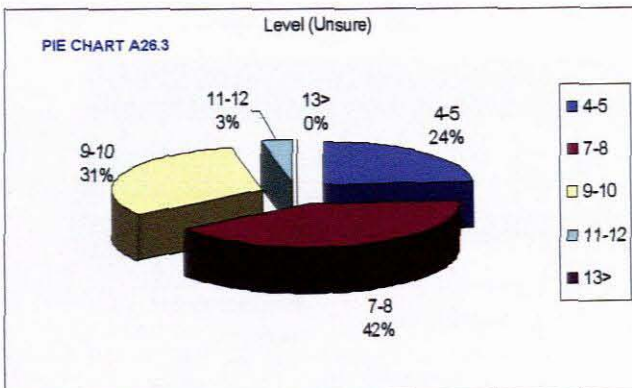
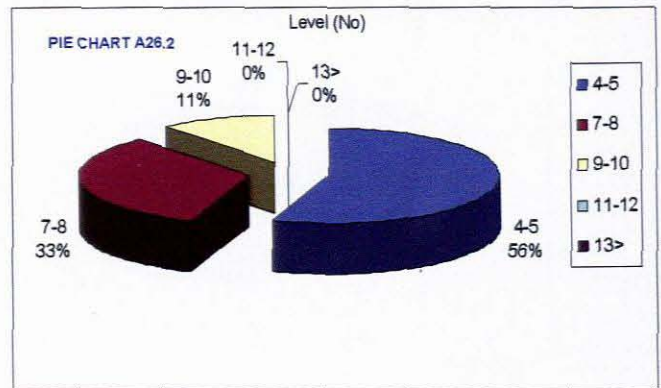
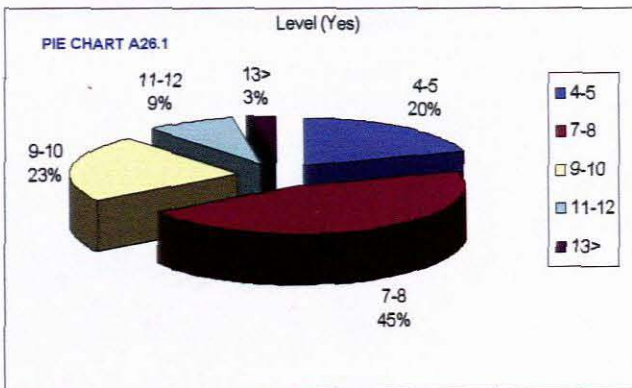


Table A27: Are risk assessments conducted?

G#	GENDER		
	Total	M	F
Y	35	15	20
N	9	5	4
U	29	17	12
	73	37	36

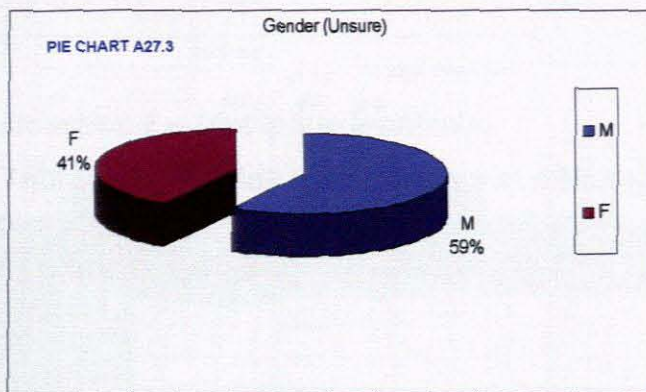
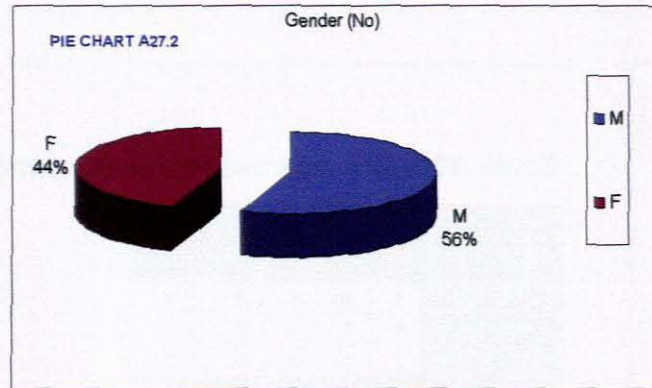
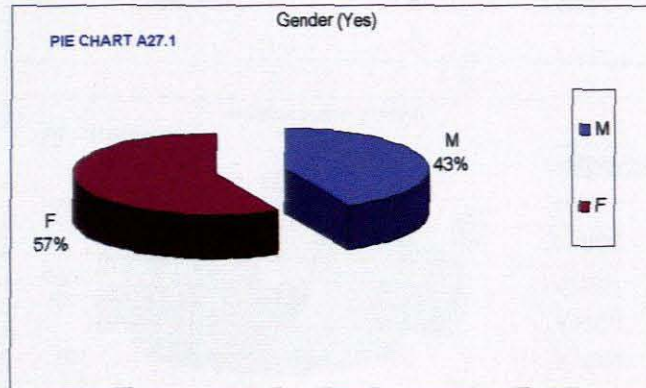
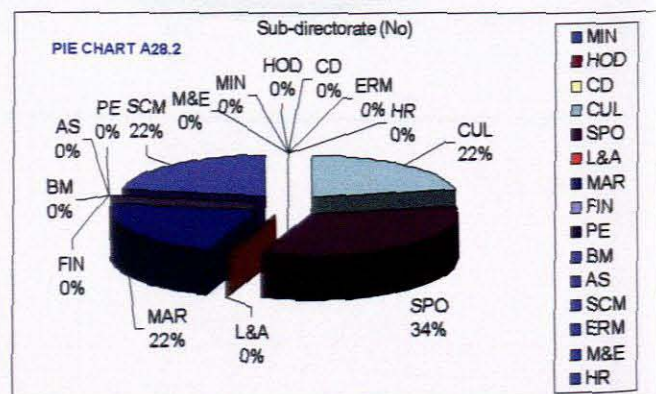
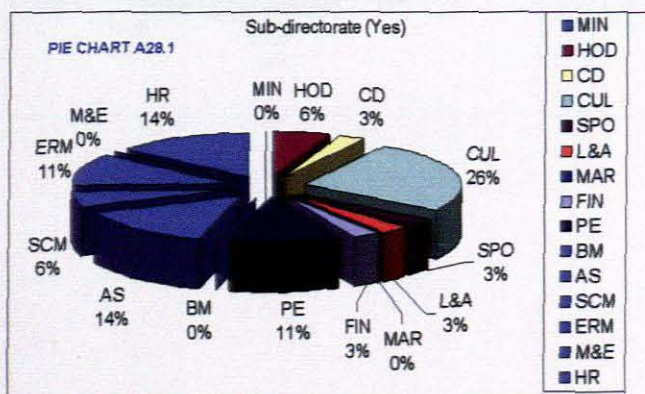


Table A28: Are risk assessments conducted?

G#	SUB-DIRECTORATE																
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR	
Y	35	0	2	1	9	1	1	0	1	4	0	5	2	4	0	5	
N	9	0	0	0	2	3	0	2	0	0	0	0	2	0	0	0	
U	29	0	0	0	7	8	0	1	0	1	3	1	1	2	0	5	
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10	



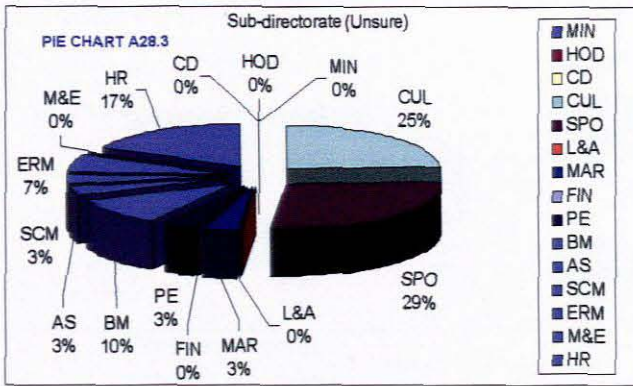


Table A29: Are risk assessments conducted?

Q#	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	36	12	7	2	6	8
N	9	4	4	1	0	0
U	28	13	3	2	3	8
	73	29	14	5	9	16

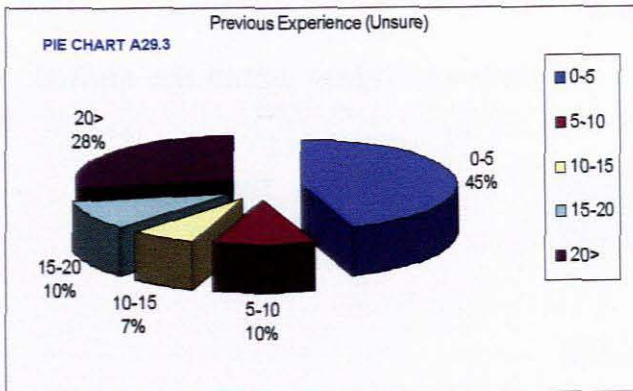
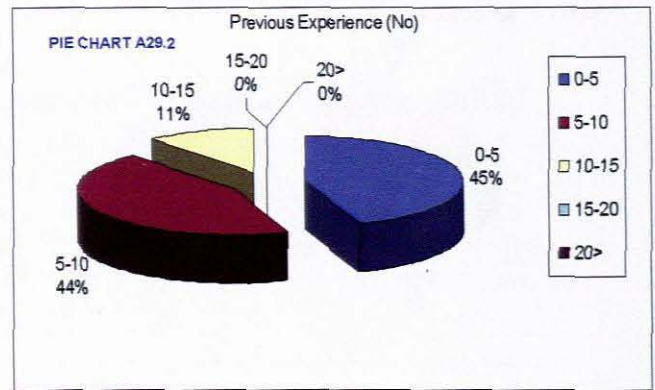
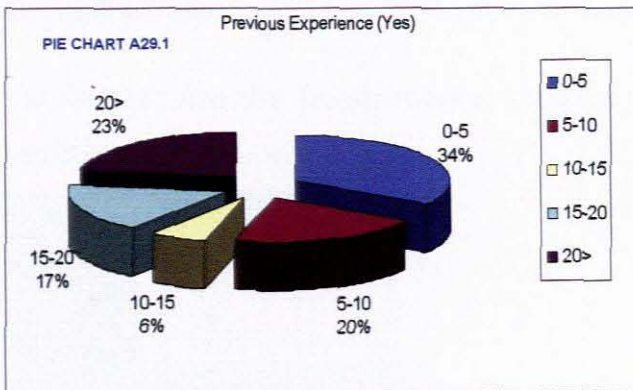
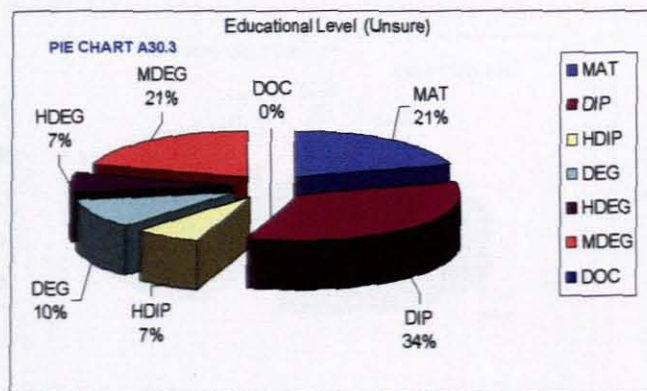
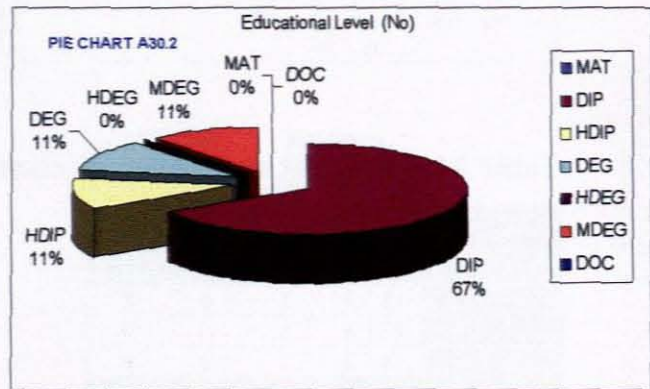
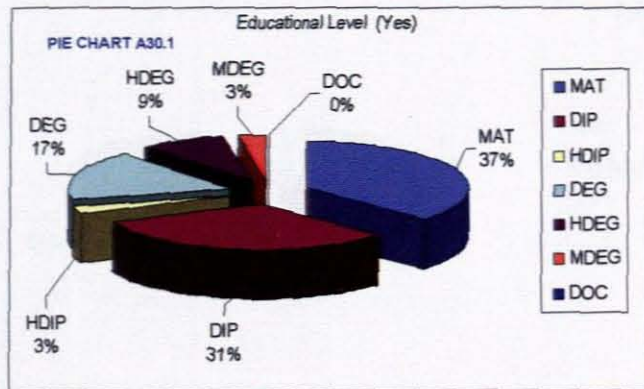


Table A30: Are risk assessments conducted?

Q#	Total	EDUCATIONAL LEVEL						
		MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	36	13	11	1	6	3	1	0
N	9	0	6	1	1	0	1	0
U	29	6	10	2	3	2	6	0
	73	19	27	4	10	5	8	0



Question 6 – Transparency (non-ambiguity)

Table A31: Are the Departmental strategic objectives evident within the annual performance plans?

Q#	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60+
Y	42	4	14	5	6	3	4	4	2	0
N	17	2	3	2	3	5	2	0	0	0
U	14	3	2	2	2	1	1	2	1	0
	73	9	19	9	11	9	7	6	3	0

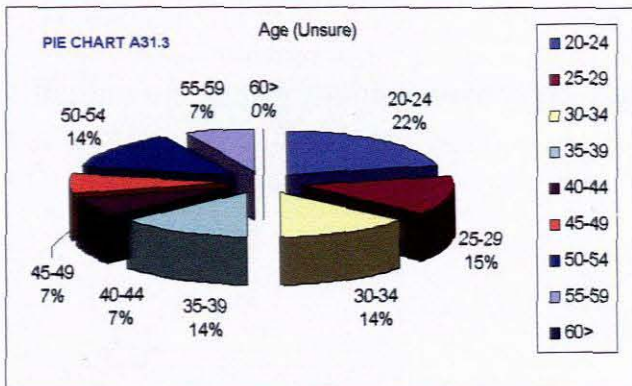
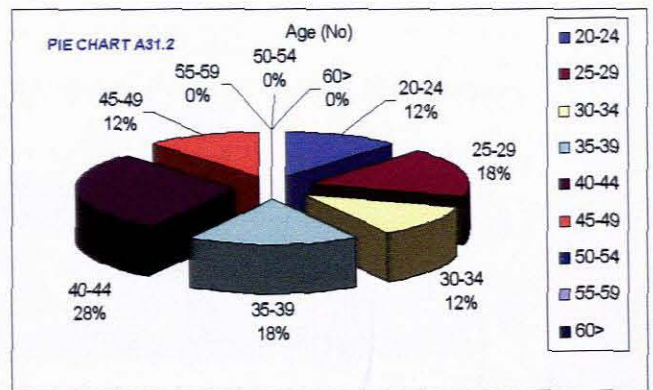
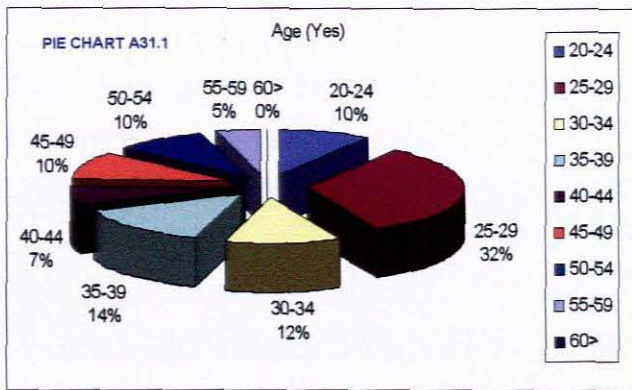
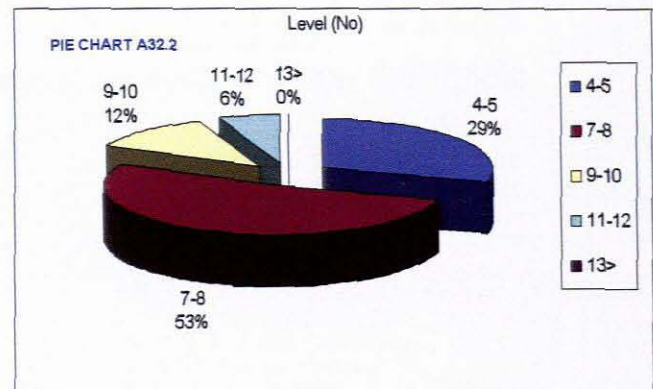
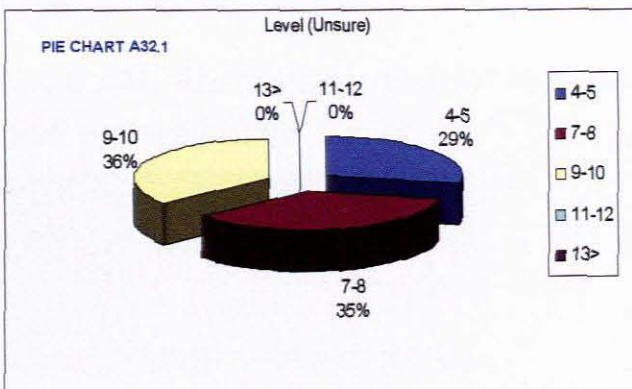


Table A32: Are the Departmental strategic objectives evident within the annual performance plans?

Q4	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	42	10	17	11	3	1
N	17	5	9	2	1	0
U	14	4	5	5	0	0
	73	19	31	18	4	1



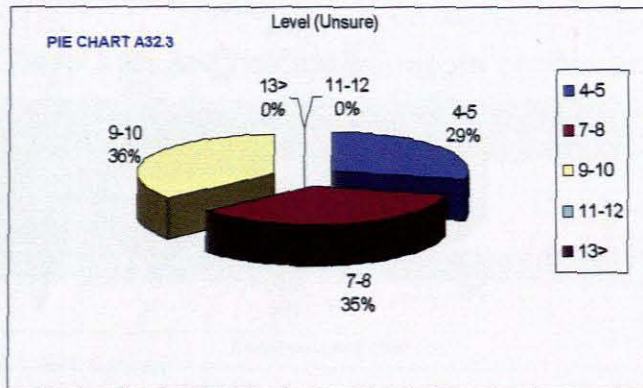


Table A33: Are the Departmental strategic objectives evident within the annual performance plans?

Q4	GENDER		
	Total	M	F
Y	42	17	25
N	17	10	7
U	14	10	4
	73	37	36

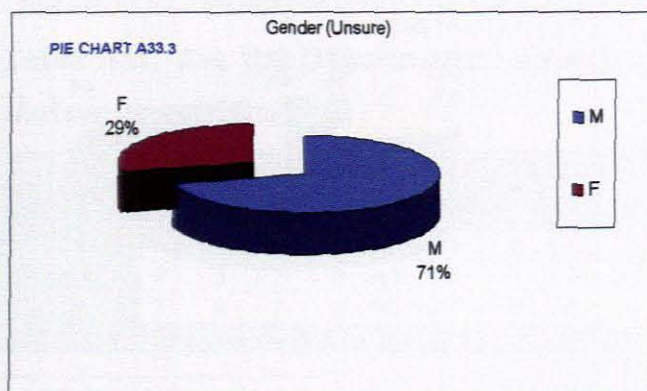
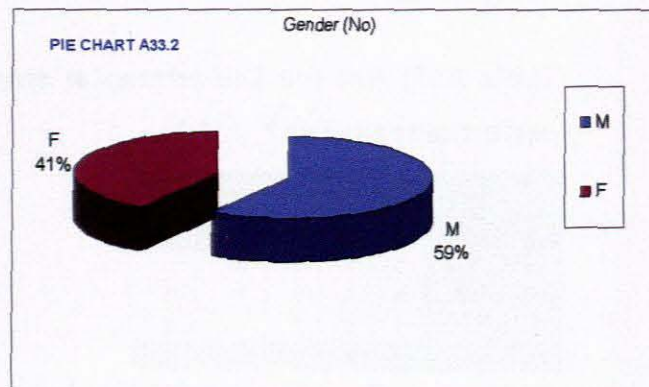
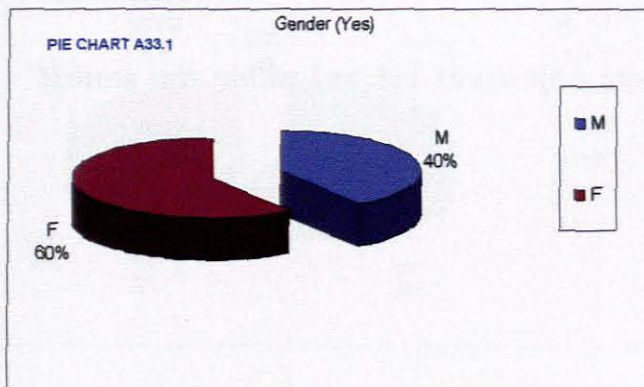


Table A34: Are the Departmental strategic objectives evident within the annual performance plans?

Q4	SUB-DIRECTORATE																
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR	
Y	42	0	2	1	11	7	1	2	1	3	3	2	3	2	0	4	
N	17	0	0	0	7	3	0	1	0	0	0	1	1	2	0	2	
U	14	0	0	0	0	2	0	0	0	2	0	3	1	2	0	4	
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10	

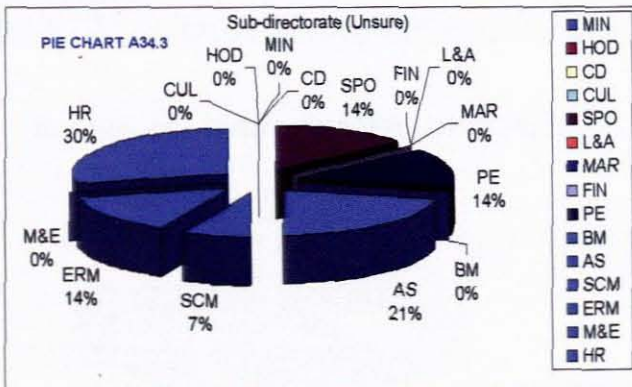
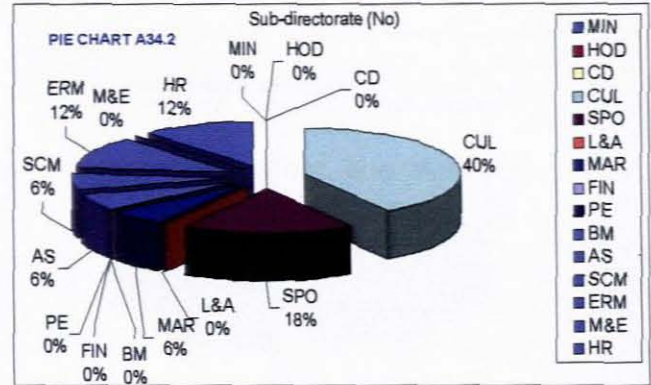
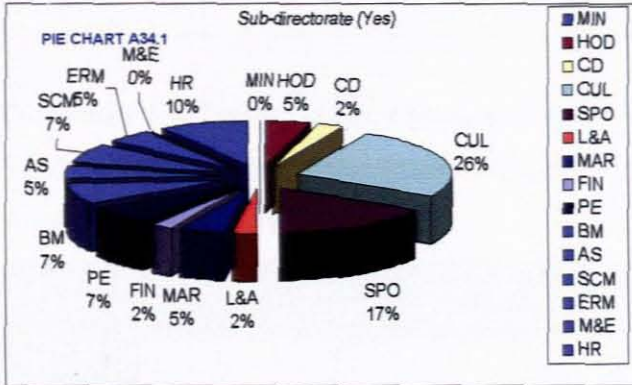


Table A35: Are the Departmental strategic objectives evident within the annual performance plans?

Q4	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20+
Y	42	19	8	4	3	8
N	17	5	4	1	4	3
U	14	5	2	0	2	5
	73	29	14	5	9	16

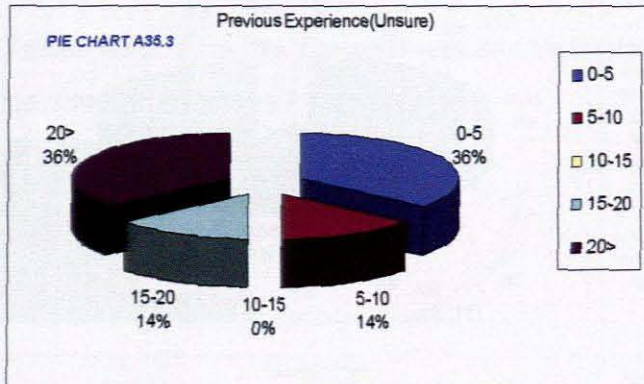
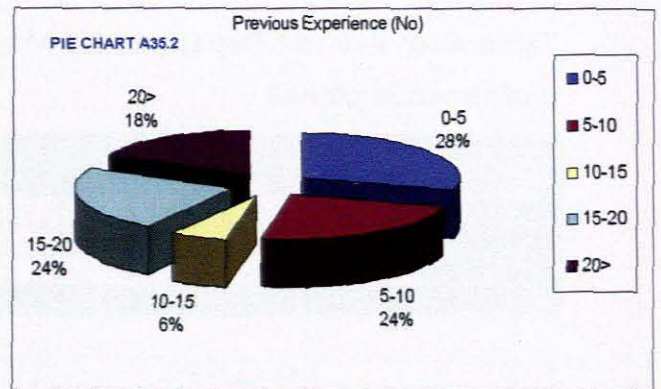
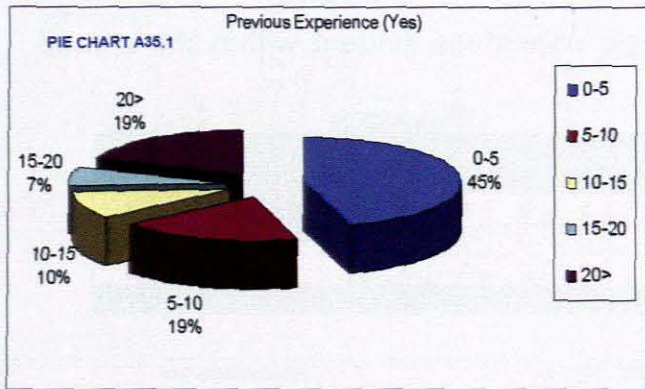
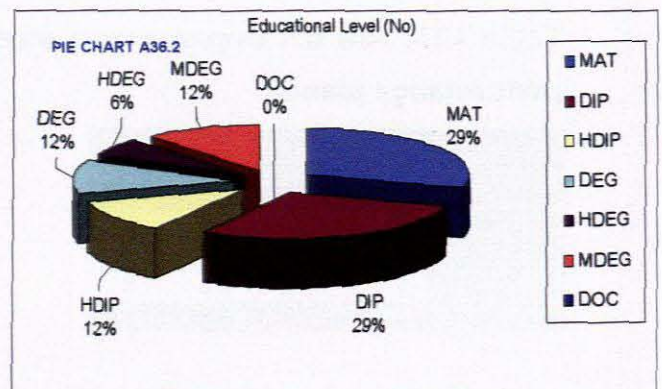
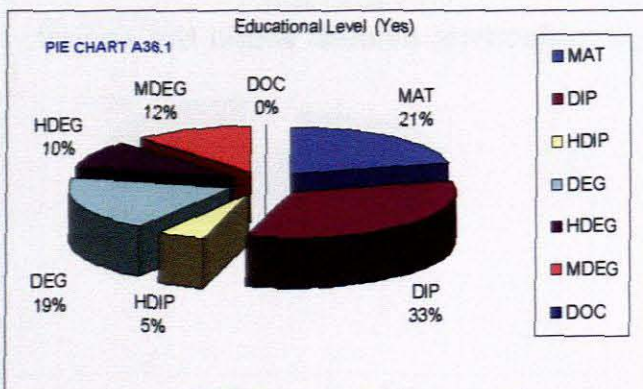
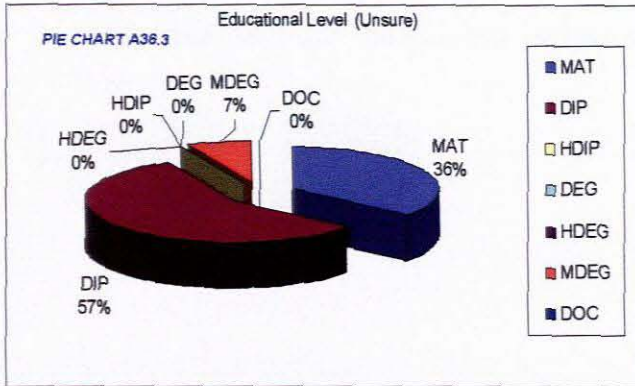


Table A36: Are the Departmental strategic objectives evident within the annual performance plans?

Q#	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	42	9	14	2	8	4	5	0
N	17	5	5	2	2	1	2	0
U	14	5	8	0	0	0	1	0
	73	19	27	4	10	5	8	0





Question 7 – Transparency (non-ambiguity)

Table A37: Is the individual's performance measured against the Annual Performance Plan?

	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	33	2	9	3	8	3	4	2	2	0
N	26	5	6	4	2	5	1	1	1	0
U	15	2	4	2	1	1	2	3	0	0
	73	9	19	9	11	9	7	6	3	0

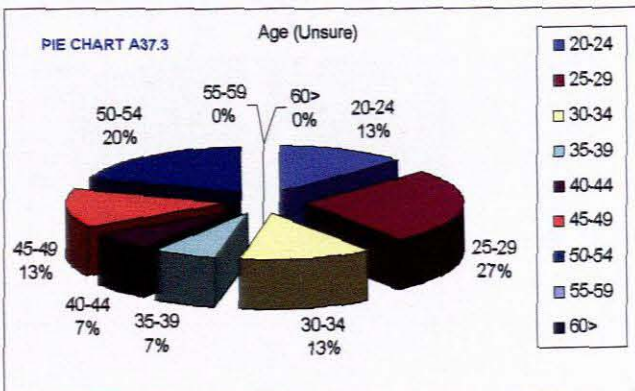
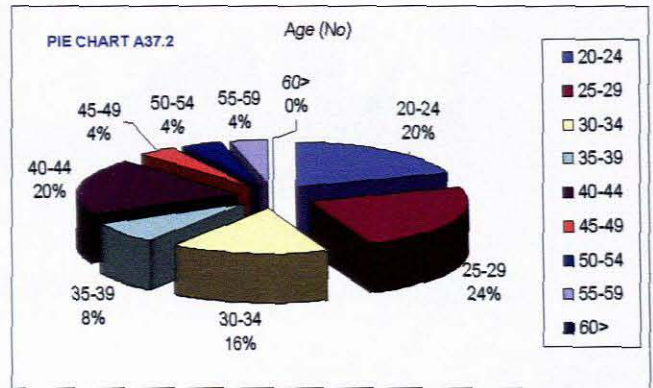
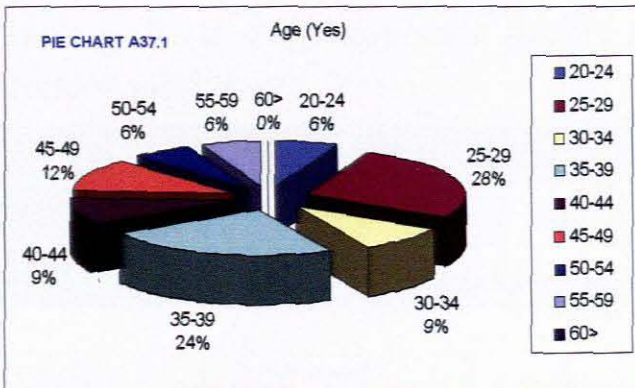


Table A38: Is the individual's performance measured against the Annual Performance Plan?

QT	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	33	7	15	9	2	0
N	25	10	7	6	1	1
U	15	2	9	3	1	0
	73	19	31	18	4	1

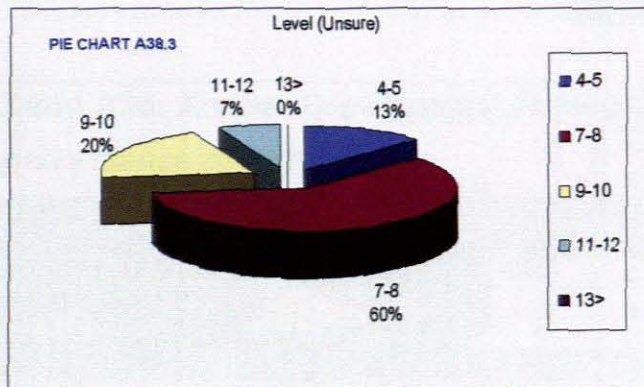
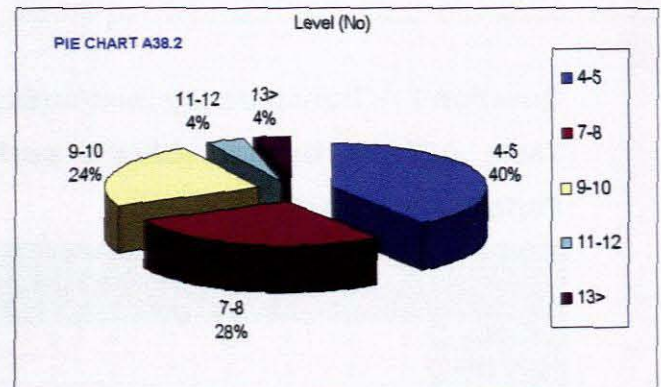
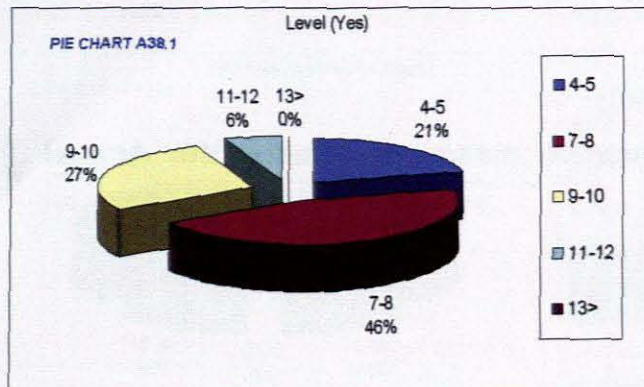


Table A39: Is the individual's performance measured against the Annual Performance Plan?

QT	Total	GENDER	
		M	F
Y	33	17	16
N	25	12	13
U	15	8	7
	73	37	36

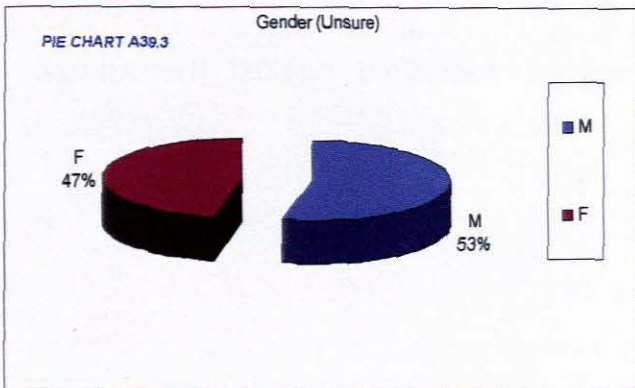
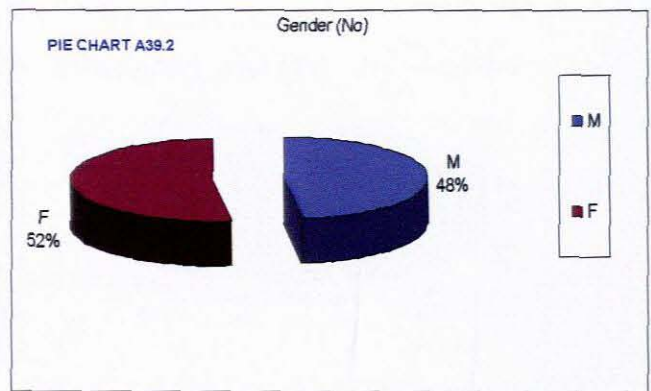
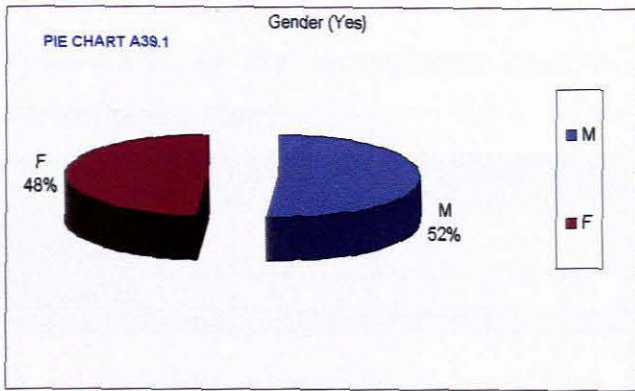
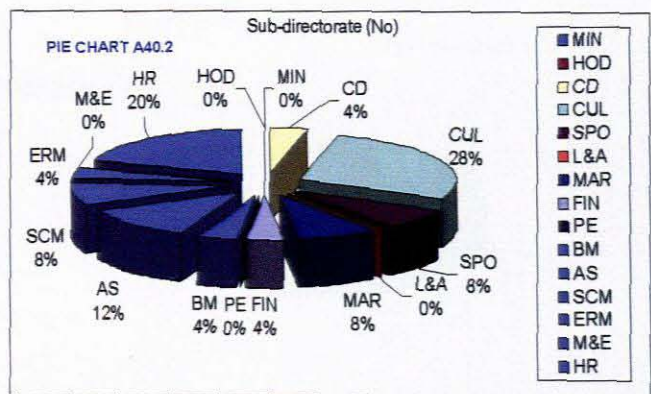
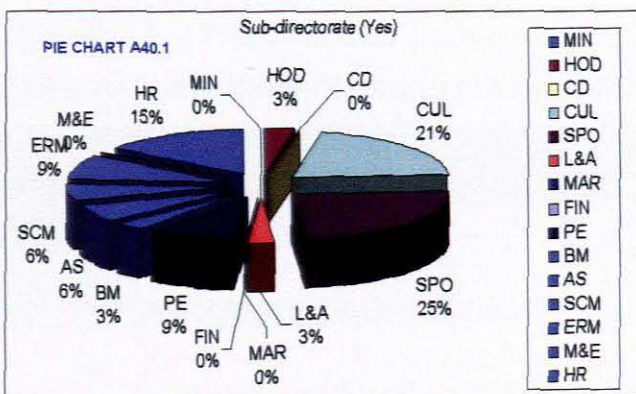


Table A 40: Is the individual's performance measured against the Annual Performance Plan?

QT	SUB-DIRECTORATE															
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	33	0	1	0	7	8	1	0	0	3	1	2	2	3	0	5
N	25	0	0	1	7	2	0	2	1	0	1	3	2	1	0	5
U	16	0	1	0	4	2	0	1	0	2	1	1	1	2	0	0
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10



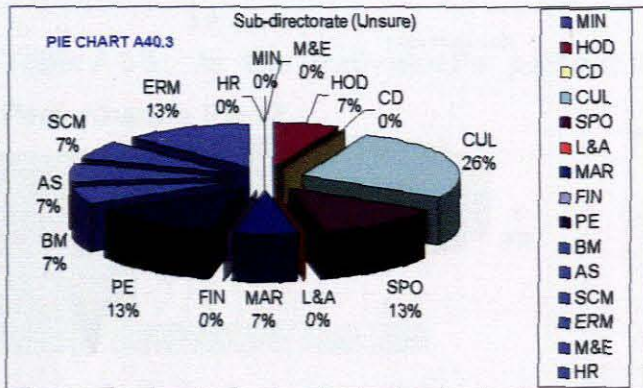


Table A 41: Is the individual's performance measured against the Annual Performance Plan?

Q1	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	33	12	7	3	5	6
N	26	10	4	2	3	6
U	16	7	3	0	1	4
	73	29	14	5	9	16

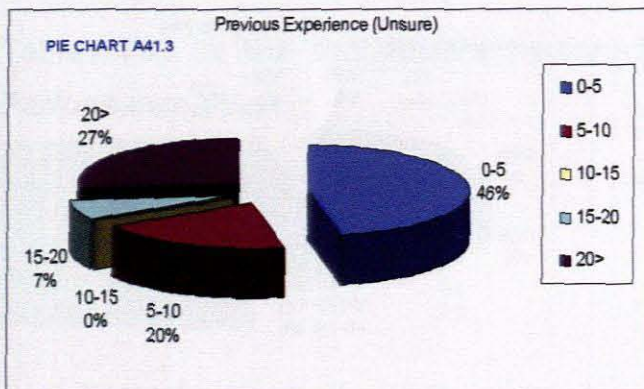
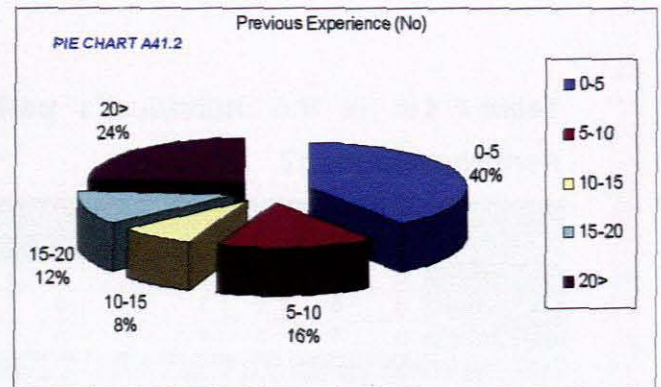
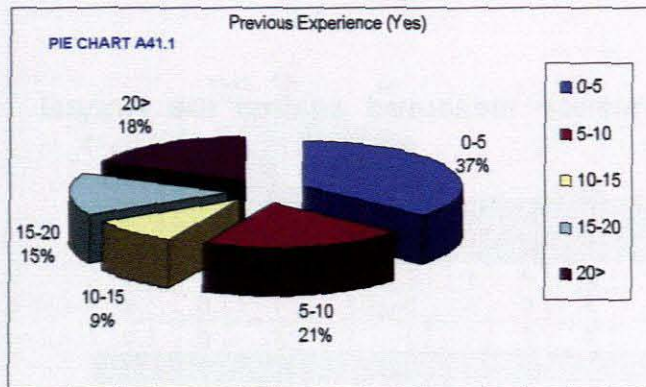
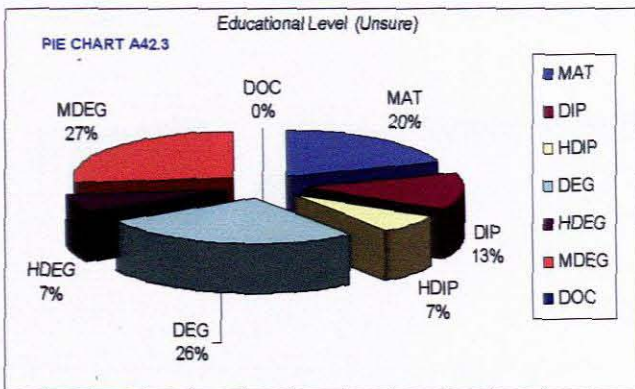
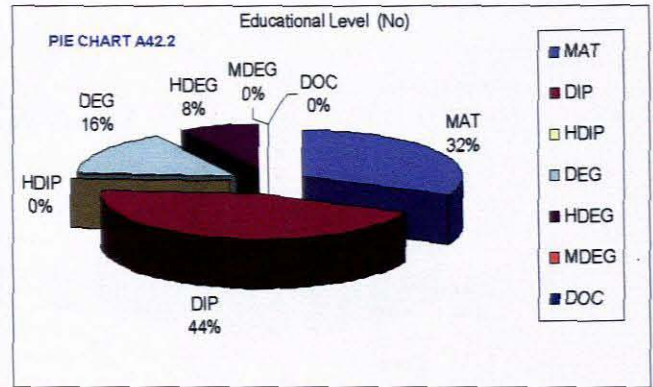
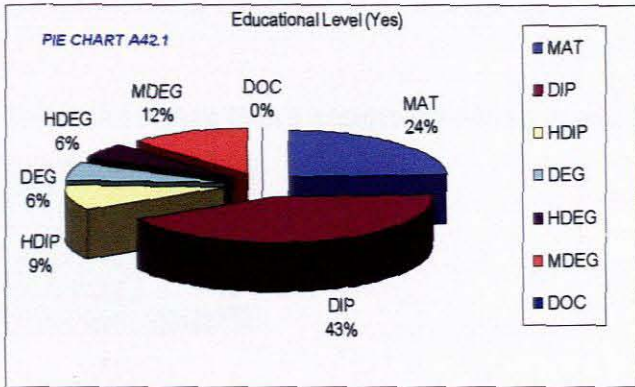


Table A42: Is the individual's performance measured against the Annual Performance Plan?

QT	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	33	8	14	3	2	2	4	0
N	26	8	11	0	4	2	0	0
U	15	3	2	1	4	1	4	0
	73	19	27	4	10	5	8	0



Question 8 – Transparency (non-ambiguity)

Table A43: Are there reporting structures to Treasury?

QT	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60+
Y	48	6	12	6	6	7	4	6	1	0
N	4	1	0	1	2	0	0	0	0	0
U	21	2	7	2	3	2	3	0	2	0
	73	9	19	9	11	9	7	6	3	0

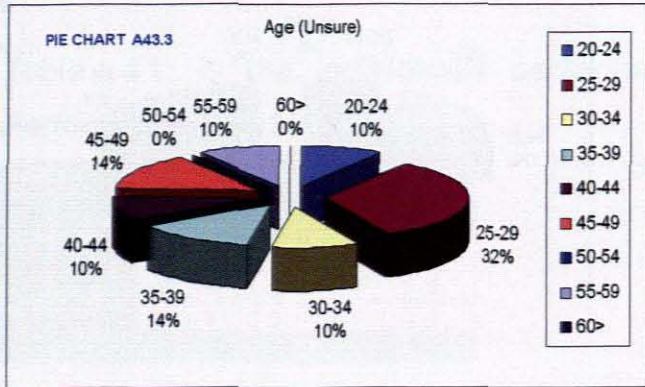
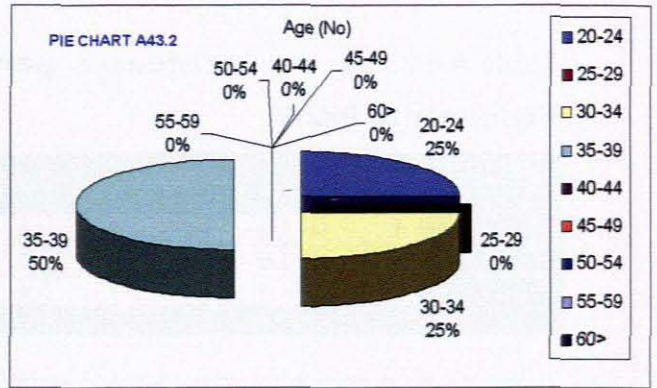
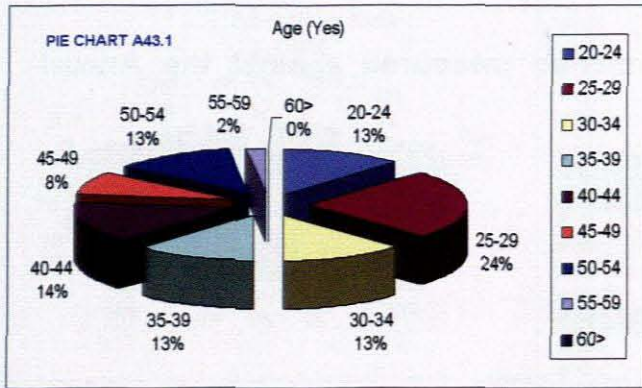
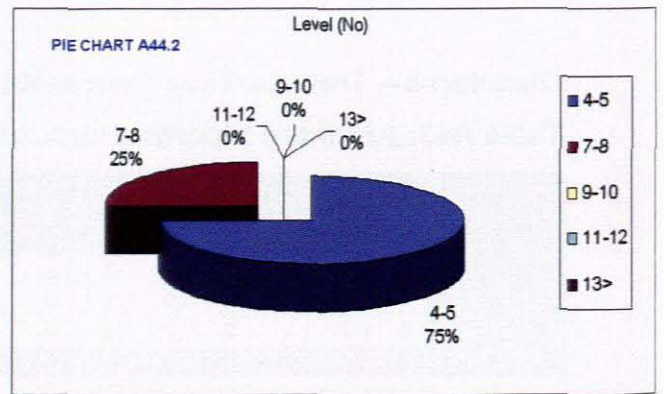
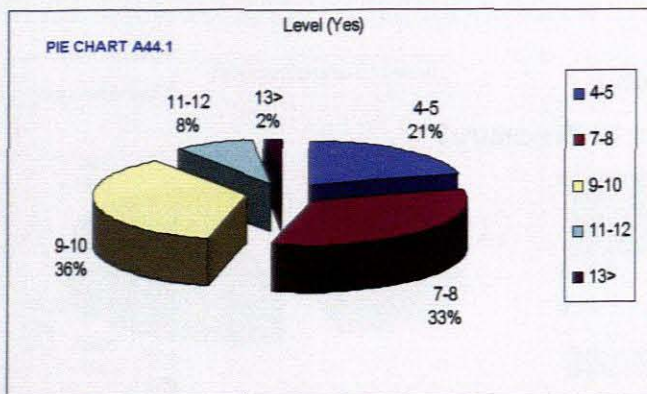


Table A44: Are there reporting structures to Treasury?

Q4	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	48	10	16	17	4	1
N	4	3	1	0	0	0
U	21	6	14	1	0	0
	73	19	31	18	4	1



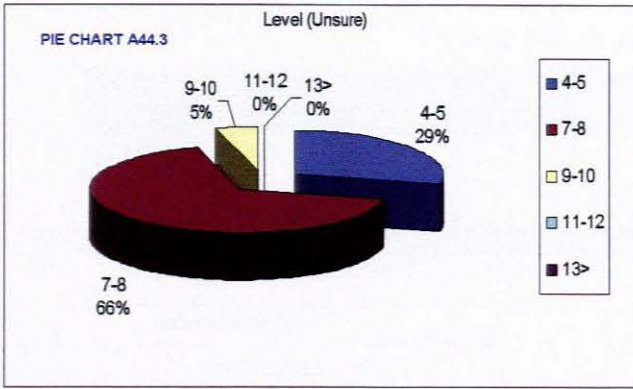


Table A45: Are there reporting structures to Treasury?

	GENDER		
	Total	M	F
Y	48	26	22
N	4	3	1
U	21	8	13
	73	37	36

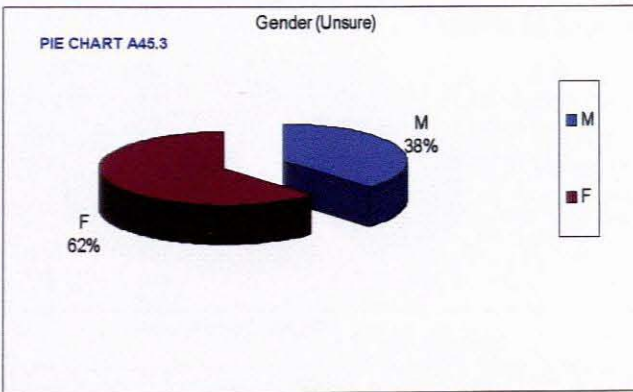
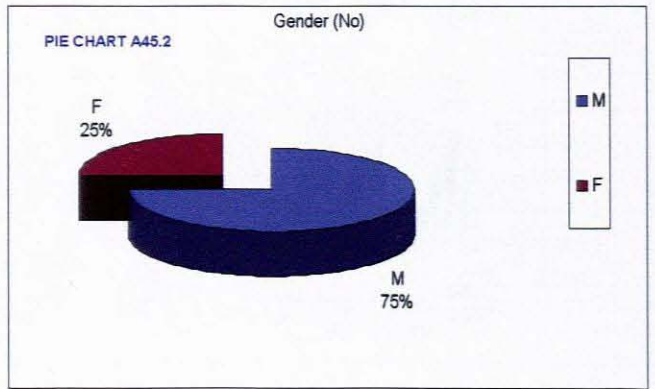
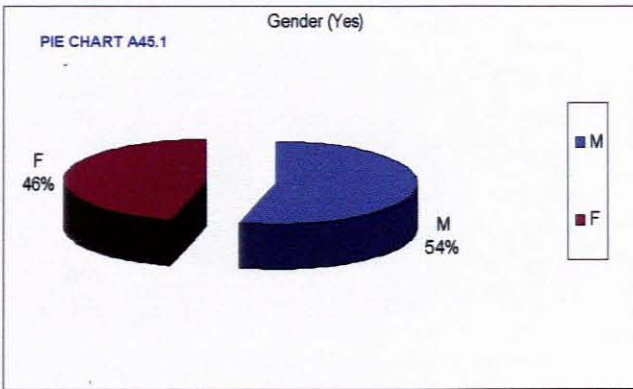


Table A46: Are there reporting structures to Treasury?

GR	Total	SUB-DIRECTORATE														
		MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	48	0	2	1	10	7	1	1	1	4	3	5	3	6	0	4
N	4	0	0	0	1	1	0	1	0	0	0	0	1	0	0	0
U	21	0	0	0	7	4	0	1	0	1	0	1	1	0	0	6
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10

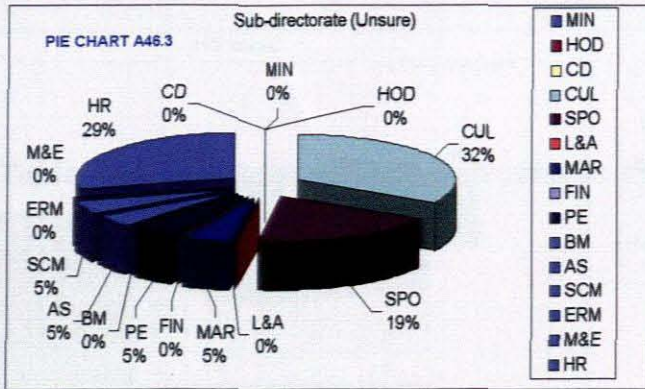
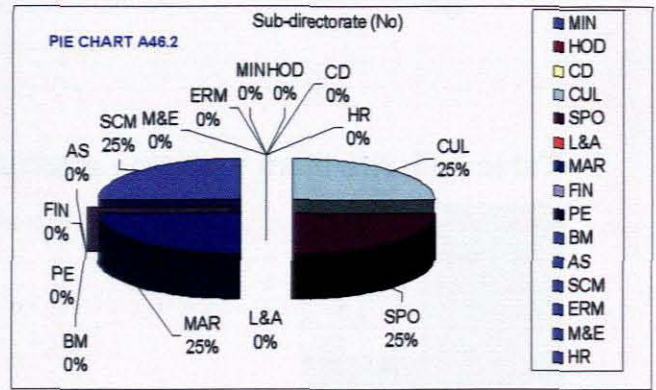
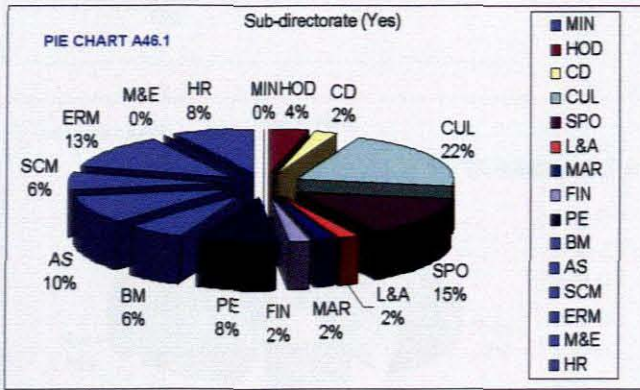
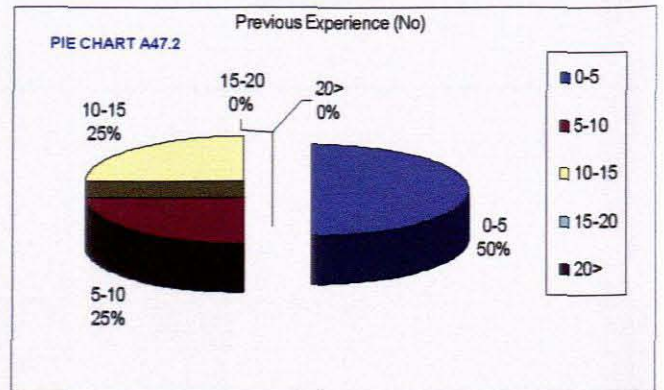
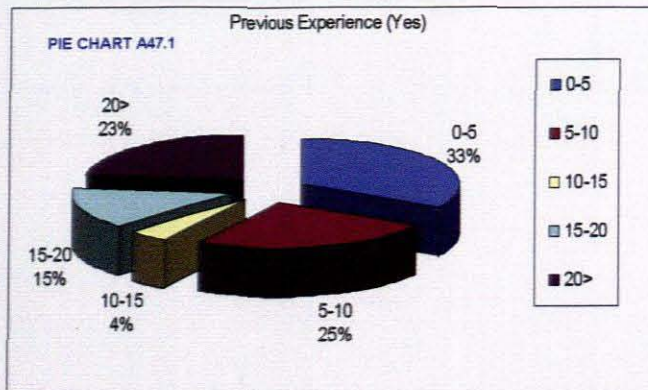


Table A47: Are there reporting structures to Treasury?

GR	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	48	16	12	2	7	11
N	4	2	1	1	0	0
U	21	11	1	2	2	5
	73	29	14	5	9	16



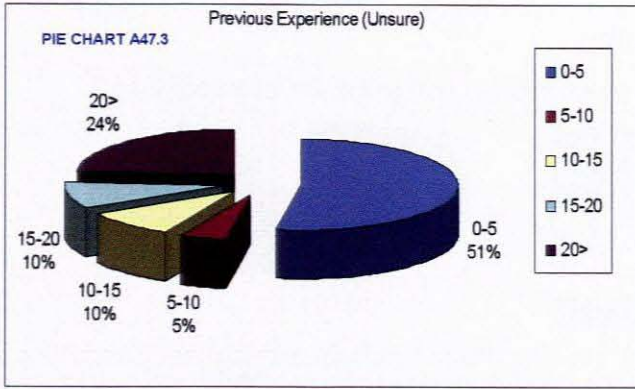
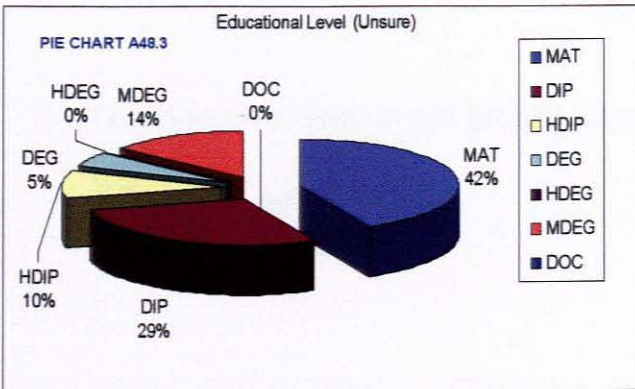
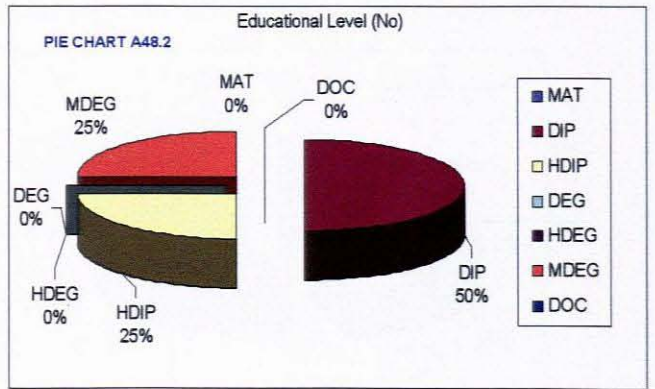
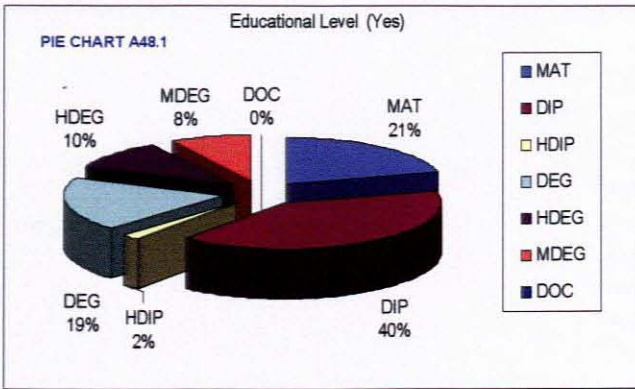


Table A48: Are there reporting structures to Treasury?

Response	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	48	10	19	1	9	5	4	0
N	4	0	2	1	0	0	1	0
U	21	9	6	2	1	0	3	0
	73	19	27	4	10	5	8	0



Question 9 – Transparency (non-ambiguity)

Table A49: Are there measures in place prescribing the manner of reporting?

Q#	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	48	5	13	5	6	6	6	4	3	0
N	14	4	0	3	4	2	0	1	0	0
U	11	0	6	1	1	1	1	1	0	0
	73	9	19	9	11	9	7	6	3	0

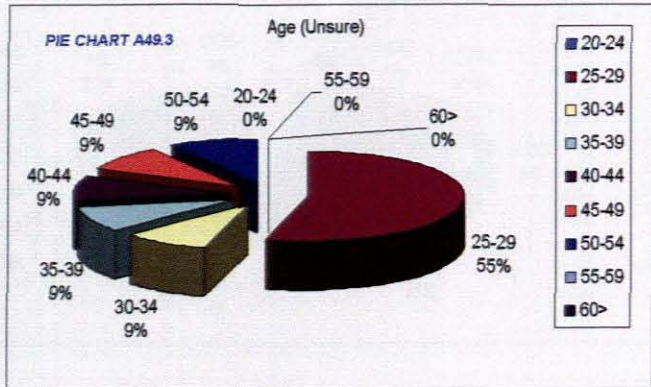
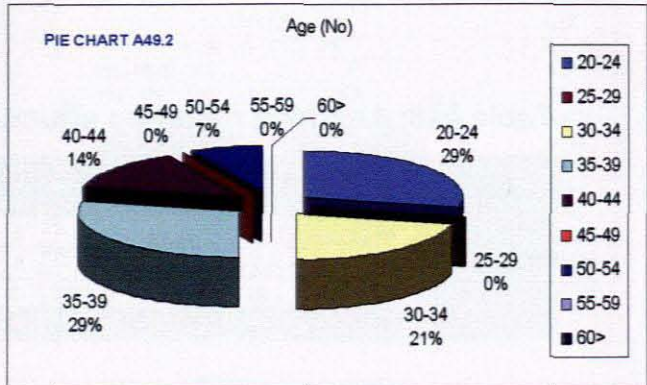
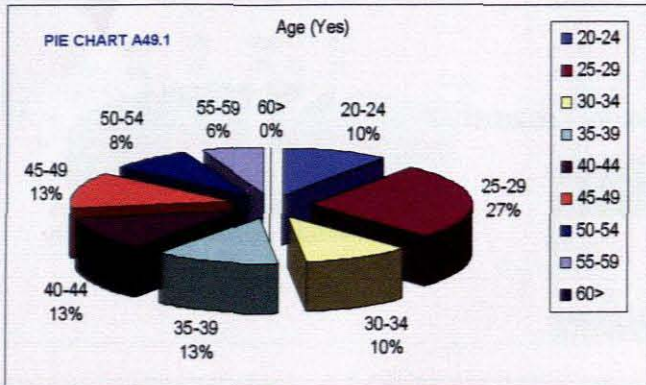
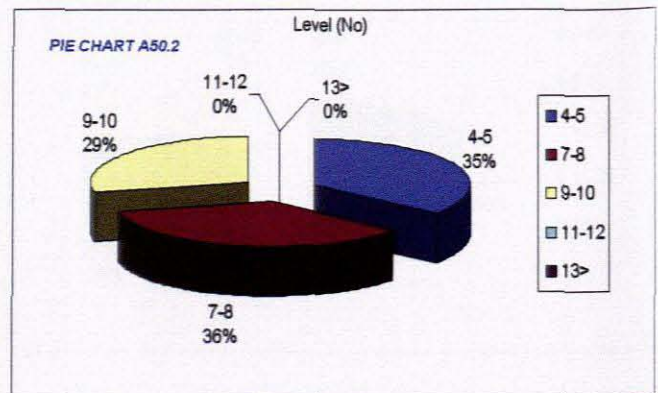
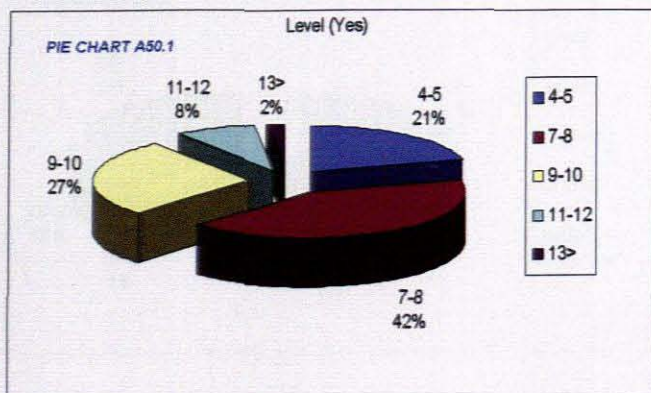


Table A50: Are there measures in place prescribing the manner of reporting?

Q#	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	48	10	20	13	4	1
N	14	5	5	4	0	0
U	11	4	6	1	0	0
	73	19	31	18	4	1



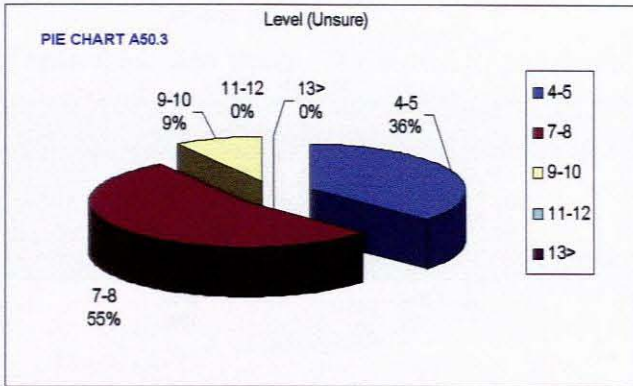


Table A51: Are there measures in place prescribing the manner of reporting?

CM	GENDER		
	Total	M	F
Y	48	24	24
N	14	7	7
U	11	6	5
	73	37	36

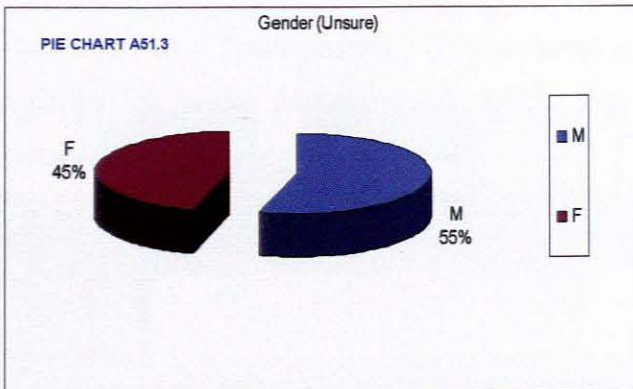
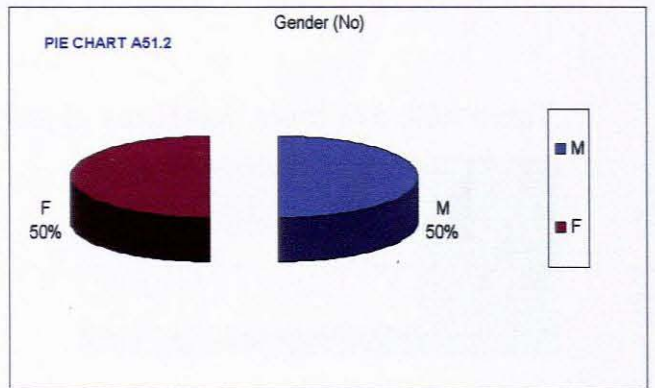
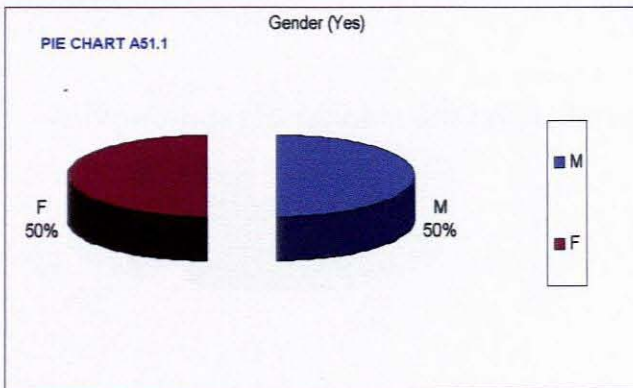


Table A52: Are there measures in place prescribing the manner of reporting?

CM	Total	SUB-DIRECTORATE														
		MIN	HOD	CD	CUL	SPQ	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	48	0	1	0	14	7	1	1	1	4	2	5	3	4	0	5
N	14	0	1	1	2	4	0	2	0	0	1	0	1	1	0	1
U	11	0	0	0	2	1	0	0	0	1	0	1	1	1	0	4
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10

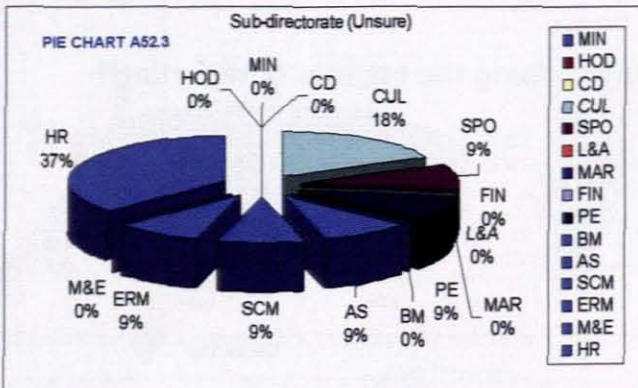
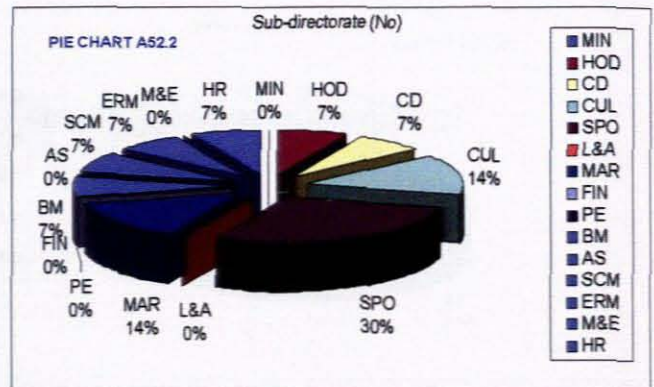
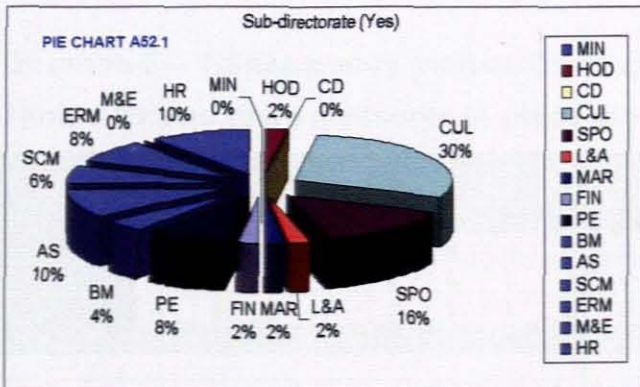


Table A53: Are there measures in place prescribing the manner of reporting?

SM	PREVIOUS EXPERIENCE					
	Total	0-5	5-10	10-15	15-20	20>
Y	48	17	10	3	6	12
N	14	5	3	2	3	1
U	11	7	1	0	0	3
	73	29	14	5	9	16

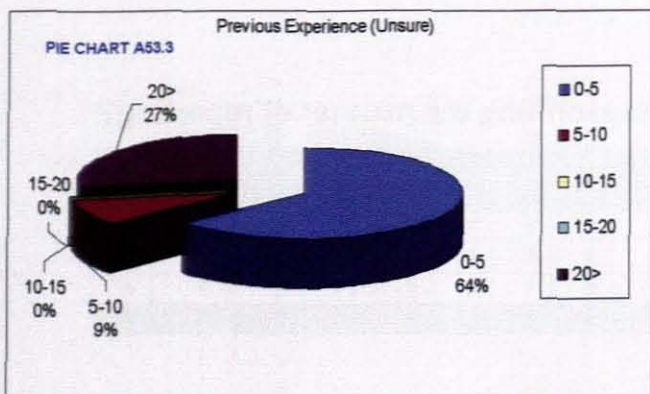
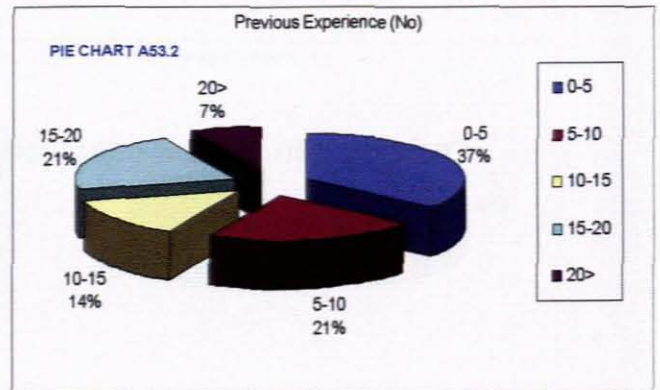
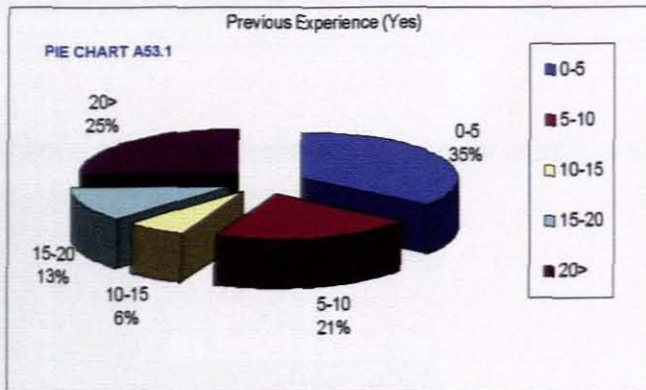
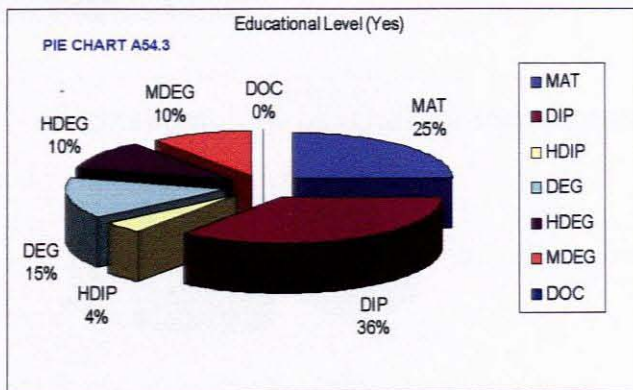
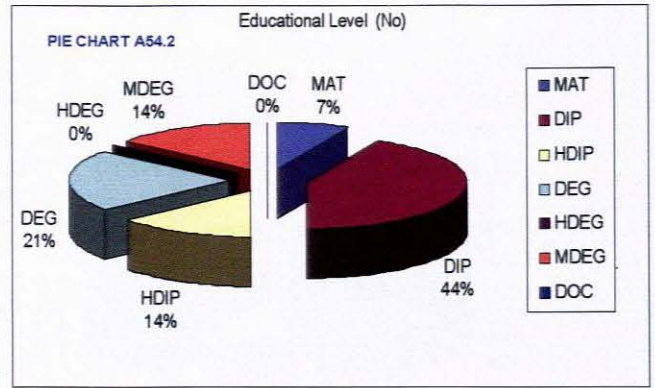
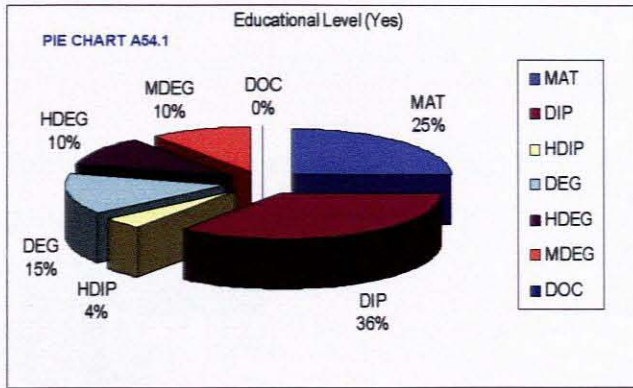


Table A54: Are there measures in place prescribing the manner of reporting?

Q14	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	48	12	17	2	7	5	5	0
N	14	1	6	2	3	0	2	0
U	11	6	4	0	0	0	1	0
	73	19	27	4	10	5	8	0



Question 10 – Transparency (non-ambiguity)

Table A55: Is the reporting within the Department undertaken in compliance to generally recognised practices?

Q15	AGE									
	Total	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	40	5	12	3	5	4	4	4	3	0
N	14	3	1	3	3	2	1	1	0	0
U	19	1	6	3	3	3	2	1	0	0
	73	9	19	9	11	9	7	6	3	0

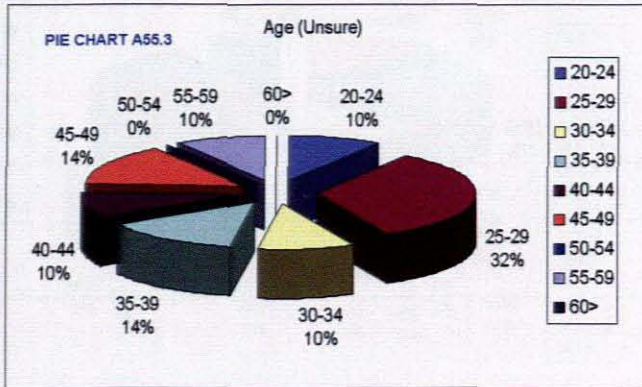
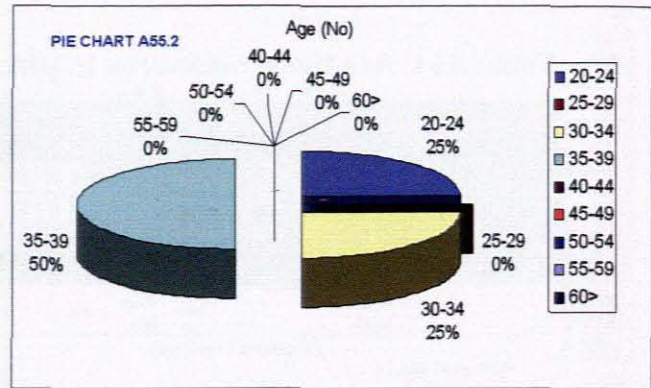
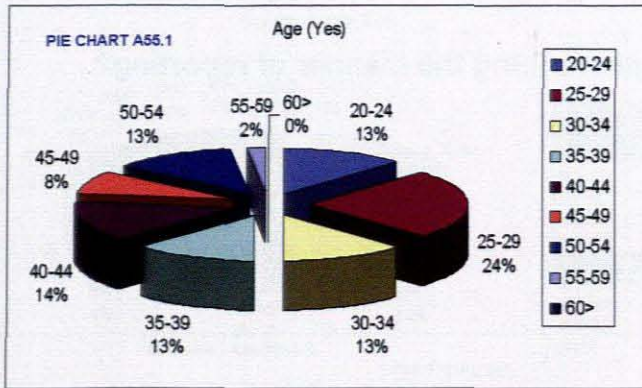
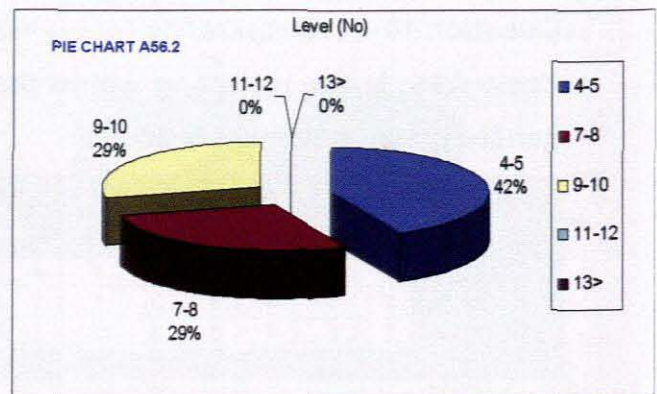
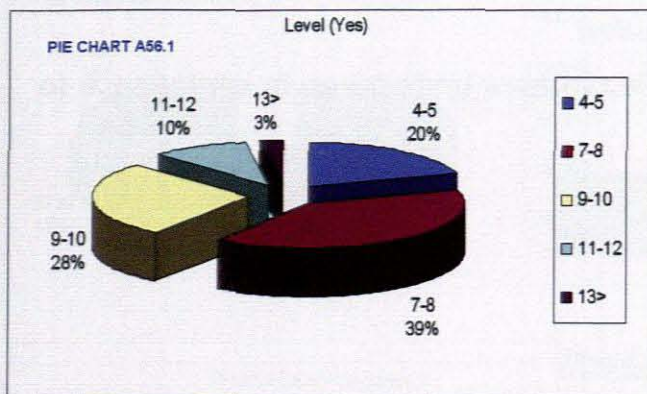


Table A56: Is the reporting within the Department undertaken in compliance to generally recognised practices?

Q11	LEVEL					
	Total	4-5	7-8	9-10	11-12	13>
Y	40	8	16	11	4	1
N	14	6	4	4	0	0
U	19	5	11	3	0	0
	73	19	31	18	4	1



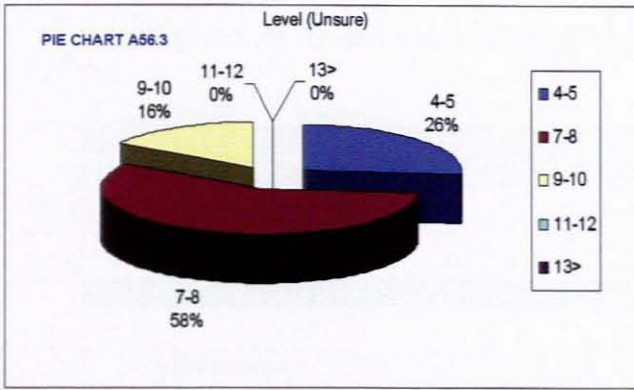


Table A57: Is the reporting within the Department undertaken in compliance to generally recognised practices?

	GENDER		
	Total	M	F
Y	40	17	23
N	14	9	5
U	19	11	8
	73	37	36

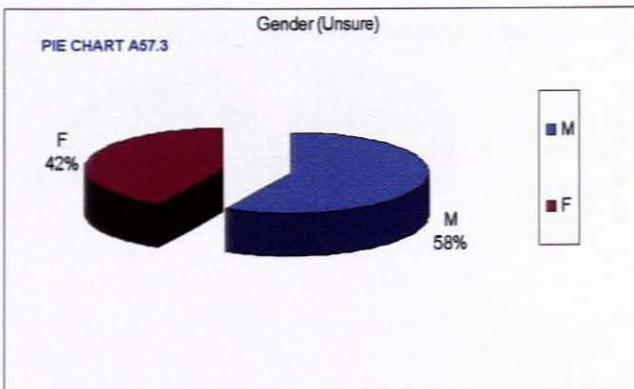
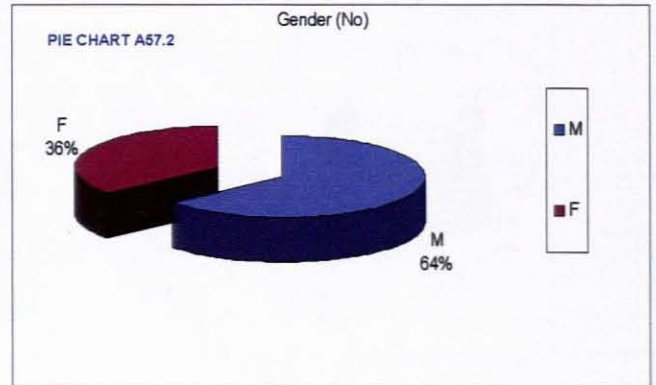
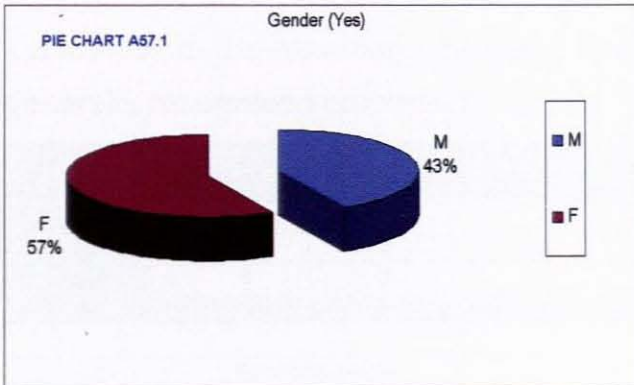


Table A58: Is the reporting within the Department undertaken in compliance to generally recognised practices?

Q11	Total	SUB-DIRECTORATE														
		MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	48	0	1	1	11	5	1	2	1	5	2	4	2	1	0	4
N	14	0	1	0	2	5	0	1	0	0	1	0	1	2	0	1
U	15	0	0	0	5	2	0	0	0	0	0	2	2	3	0	5
	73	0	2	1	18	12	1	3	1	6	3	6	6	6	0	10

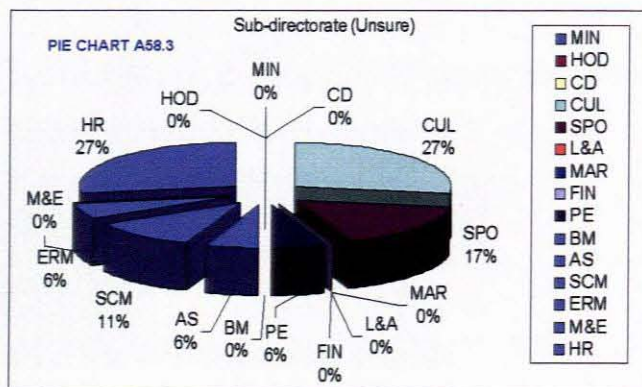
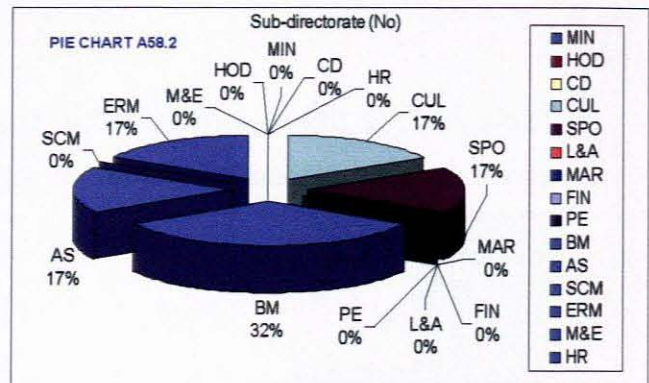
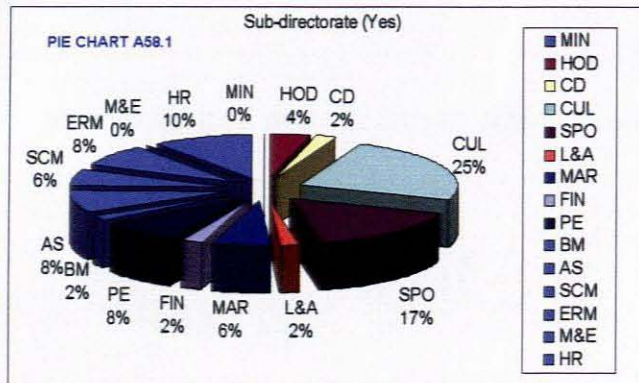


Table A59: Is the reporting within the Department undertaken in compliance to generally recognised practices?

Q11	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20+
Y	40	14	10	3	4	9
N	14	6	3	1	3	1
U	15	9	1	1	2	6
	73	29	14	5	9	16

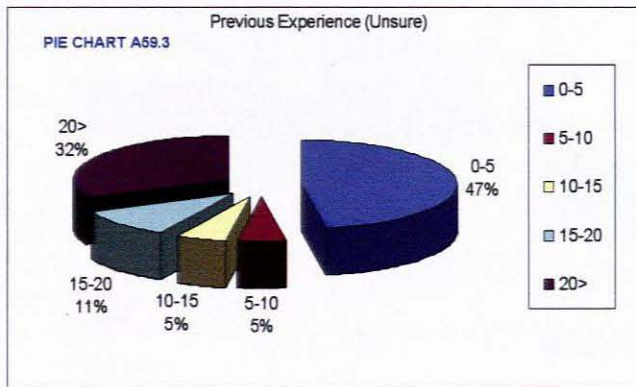
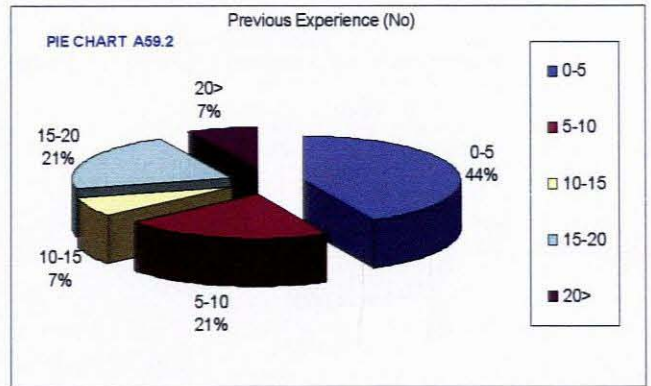
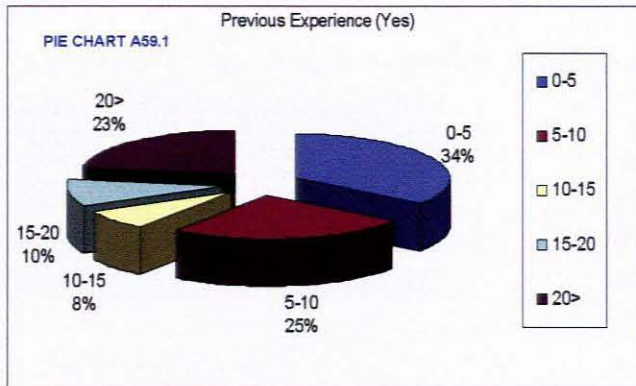
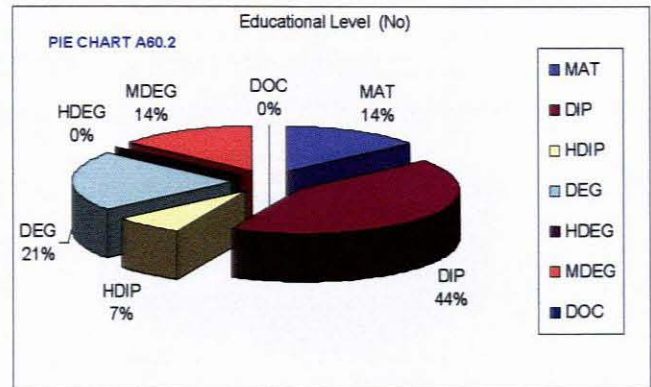
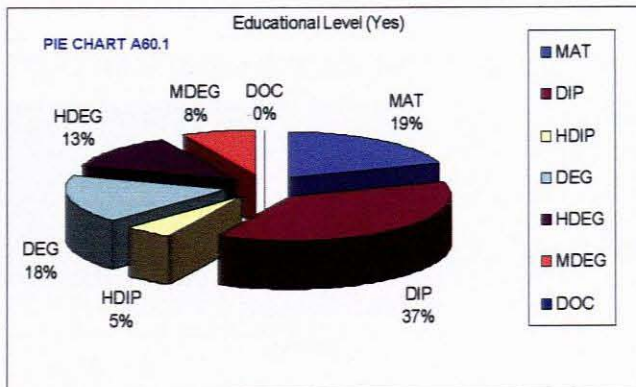
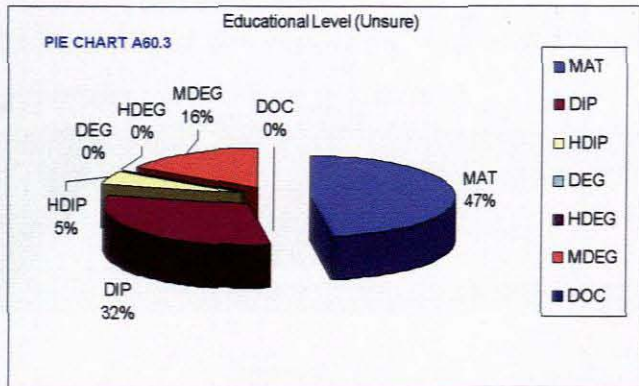


Table A60: Is the reporting within the Department undertaken in compliance to generally recognised practices?

G11	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	40	8	15	2	7	5	3	0
N	14	2	6	1	3	0	2	0
U	19	9	6	1	0	0	3	0
	73	19	27	4	10	5	8	0





Question 11 – Independence (lack of restrictions)

Table A61: Is the decision-making process subject to undue influence?

Q11	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	29	5	7	5	1	3	4	3	1	0
N	19	2	5	2	4	3	1	1	1	0
U	26	2	7	2	6	3	2	2	1	0
	73	9	19	9	11	9	7	6	3	0

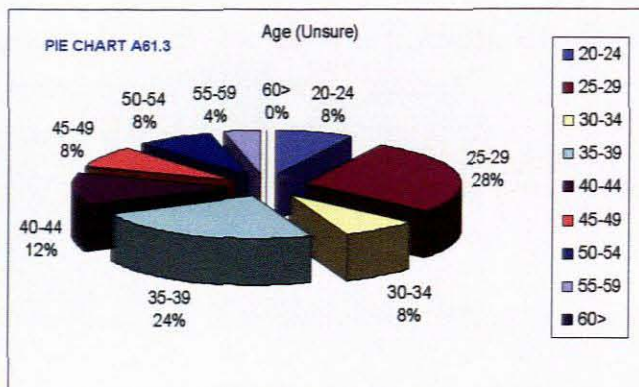
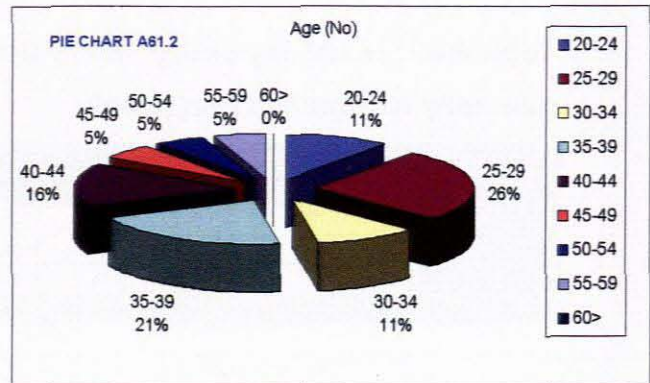
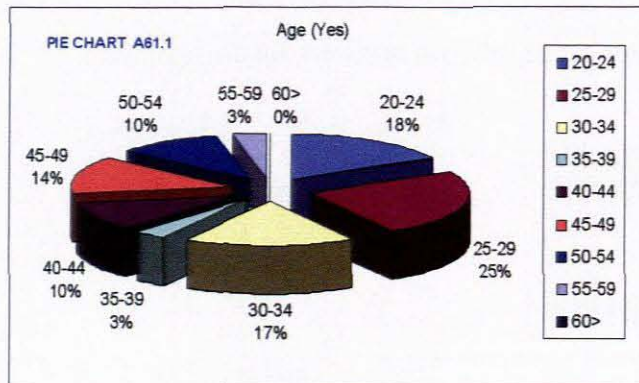


Table A62: Is the decision-making process subject to undue influence?

Q11	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	29	10	11	5	2	1
N	19	3	7	7	2	0
U	26	6	13	6	0	0
	73	19	31	18	4	1

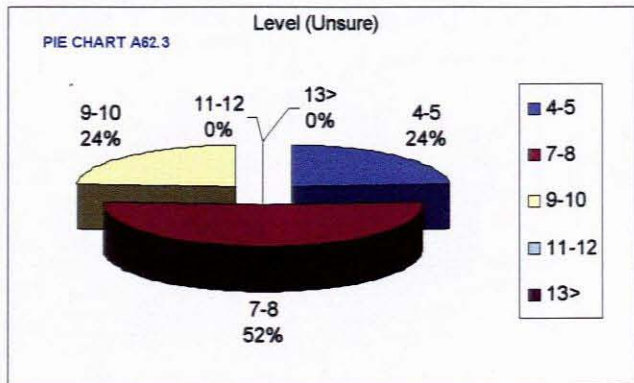
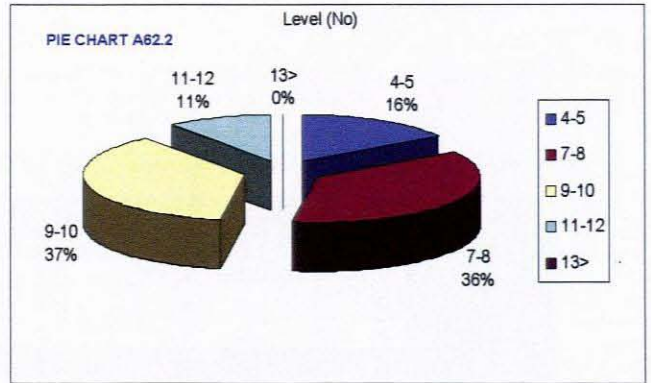
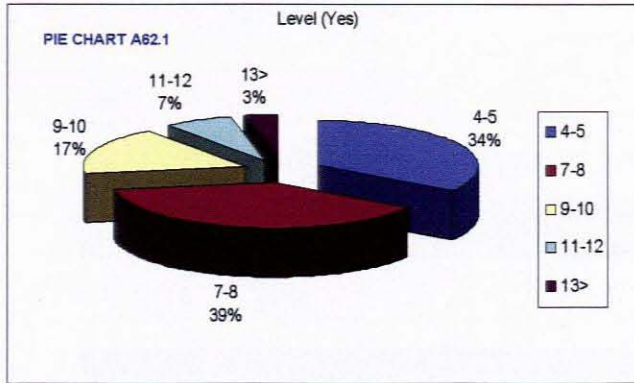
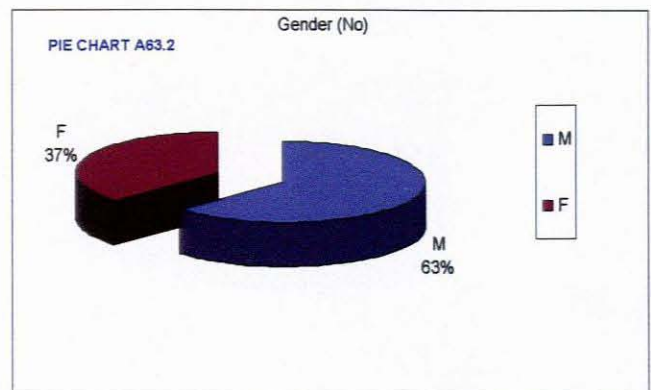
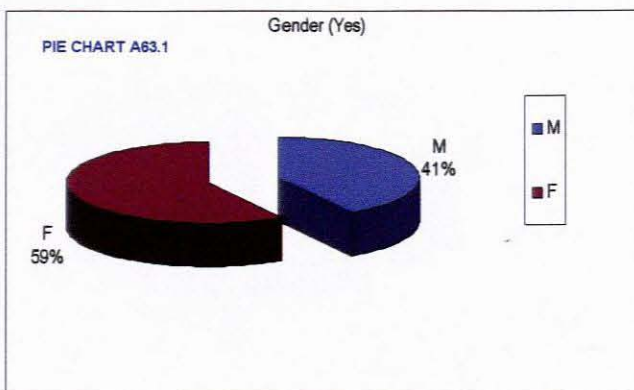


Table A63: Is the decision-making process subject to undue influence?

Q11	Total	GENDER	
		M	F
Y	29	12	17
N	19	12	7
U	26	13	12
	73	37	36



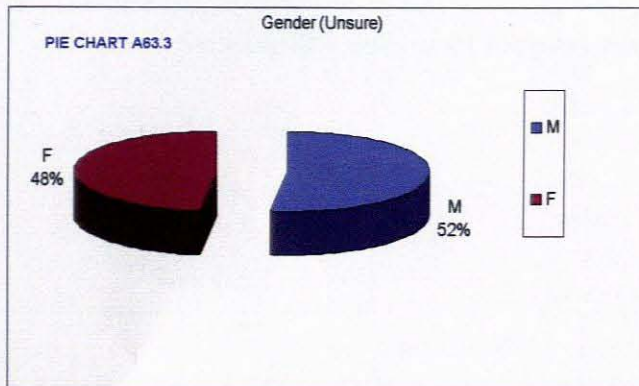


Table A64: Is the decision-making process subject to undue influence?

Q11	SUB-DIRECTORATE															
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	29	0	1	1	6	4	0	2	1	1	0	2	2	2	0	7
N	19	0	0	0	6	3	1	1	0	1	3	1	0	2	0	1
U	26	0	1	0	6	5	0	0	0	3	0	3	3	2	0	2
	73	0	2	1	18	12	1	3	1	5	3	6	6	6	0	10

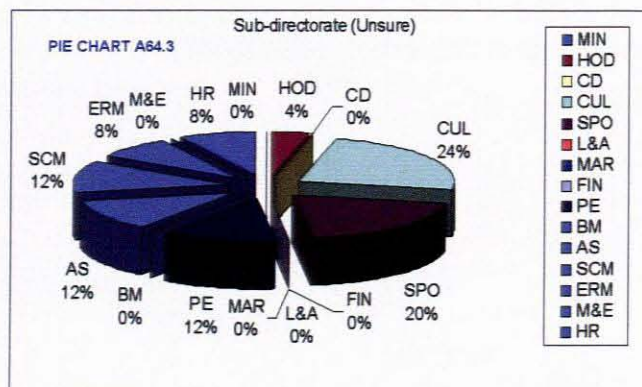
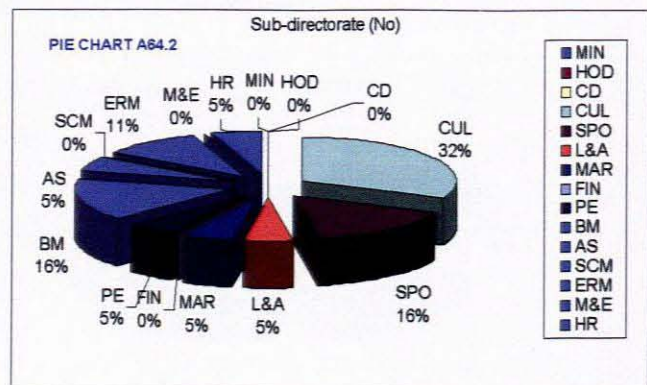
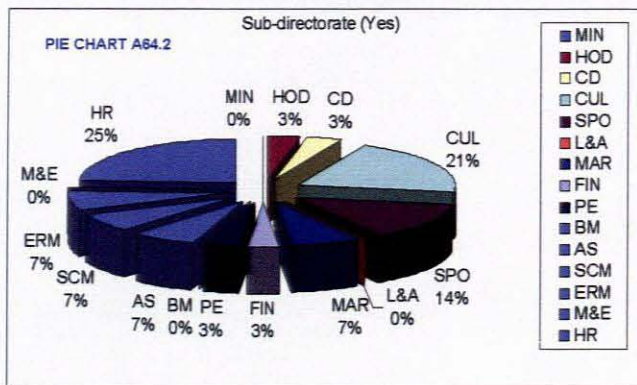


Table A65: Is the decision-making process subject to undue influence?

Q11	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	29	12	4	1	5	7
N	19	5	6	1	3	4
U	25	12	4	3	1	5
	73	29	14	5	9	16

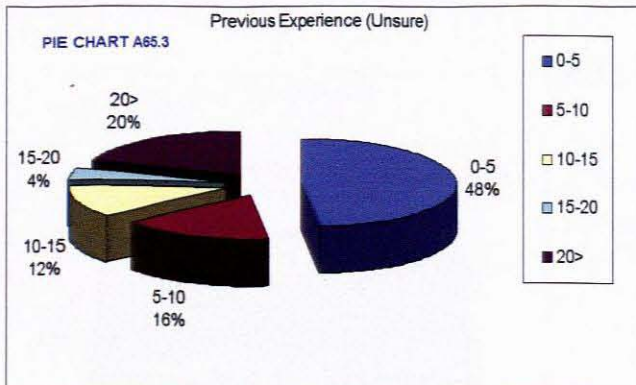
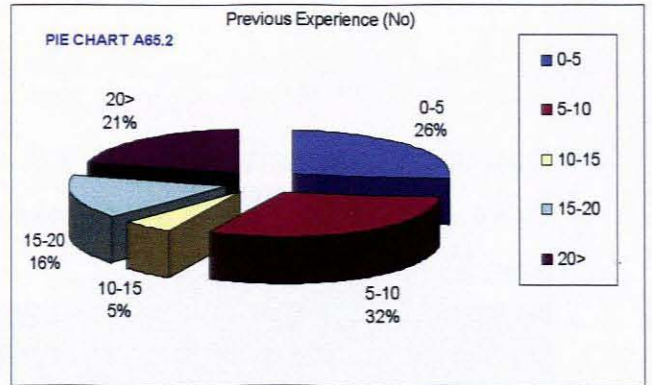
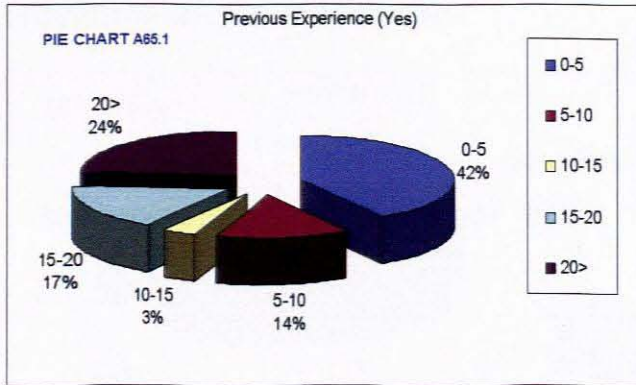
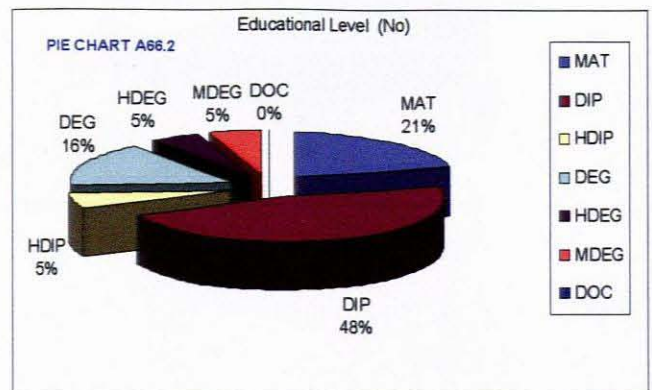
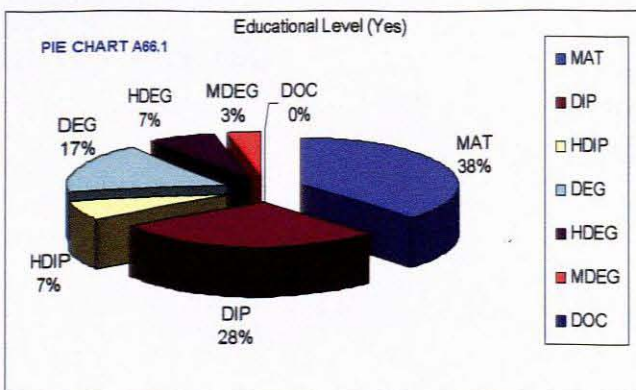
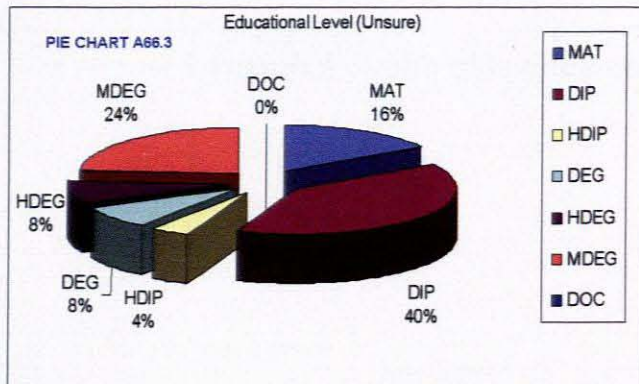


Table A66: Is the decision-making process subject to undue influence?

Q11	Total	EDUCATIONAL LEVEL						
		MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	29	11	8	2	5	2	1	0
N	19	4	9	1	3	1	1	0
U	25	4	10	1	2	2	6	0
	73	19	27	4	10	5	8	0





Question 12 – Independence (lack of restrictions)

Table A67: Are there guidelines in place for effective decision-making processes?

Q12	Total	AGE									
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-63	60>
Y	37	5	12	5	5	3	2	4	1	0	0
N	23	3	5	2	3	5	3	1	1	0	0
U	13	1	2	2	3	1	2	1	1	0	0
	73	9	19	9	11	9	7	6	3	0	0

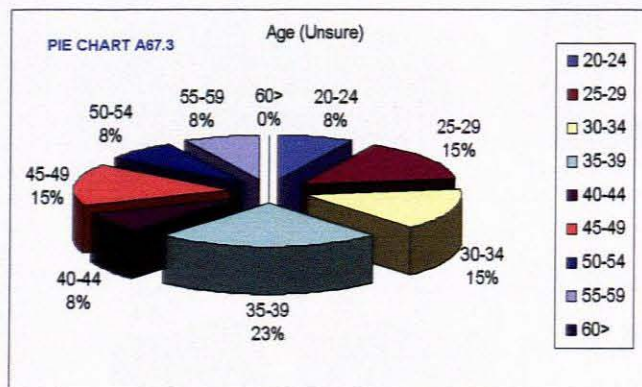
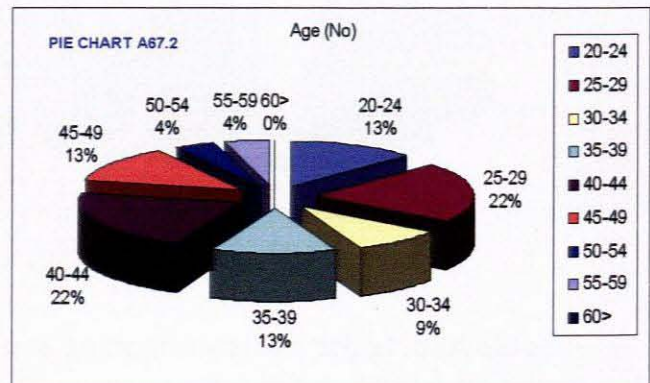
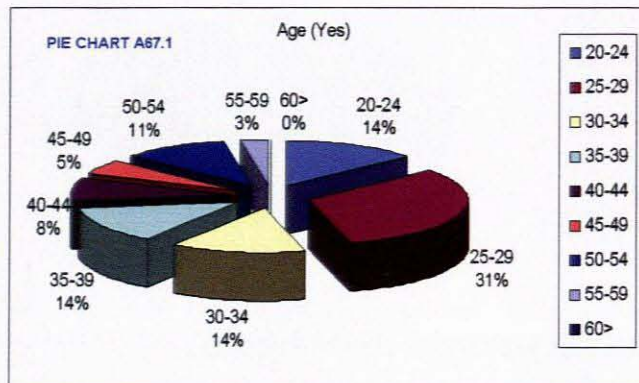


Table A68: Are there guidelines in place for effective decision-making processes?

Q11	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	37	9	16	10	2	0
N	23	6	8	7	1	1
U	13	4	7	1	1	0
	73	19	31	18	4	1

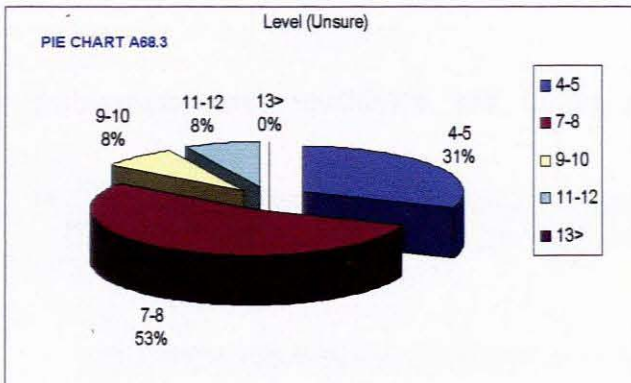
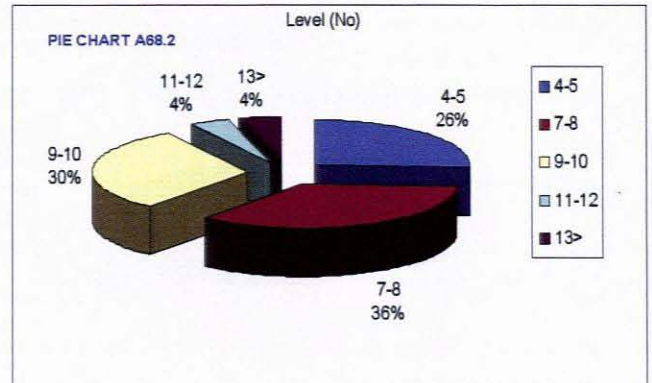
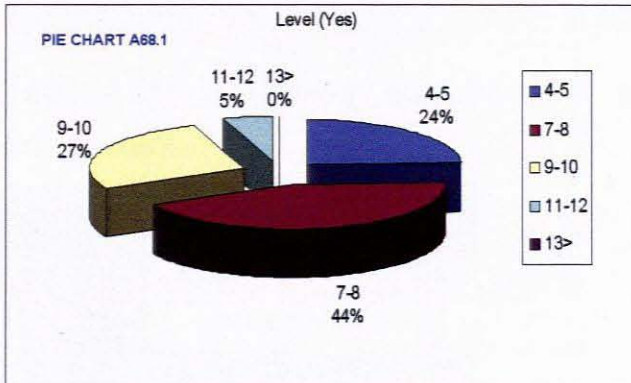


Table A69: Are there guidelines in place for effective decision-making processes?

Q11	Total	GENDER	
		M	F
Y	37	15	22
N	23	14	9
U	13	8	5
	73	37	36

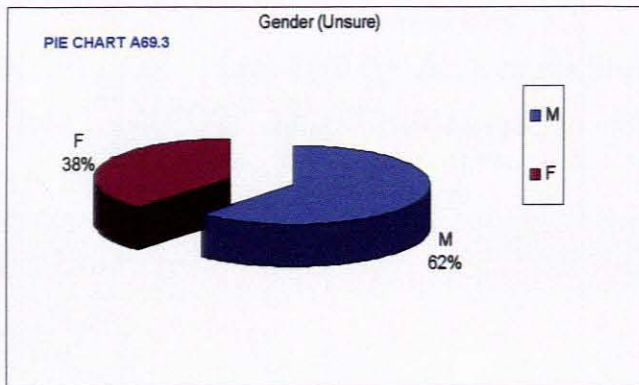
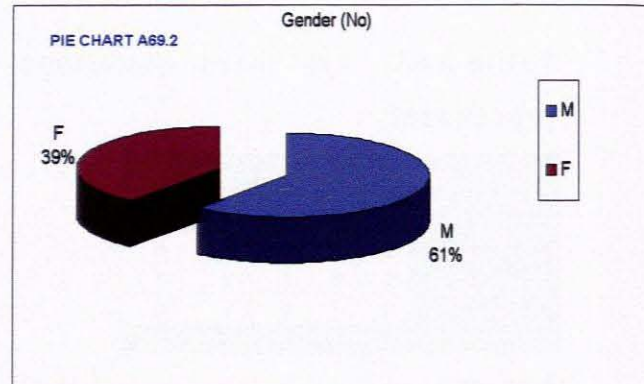
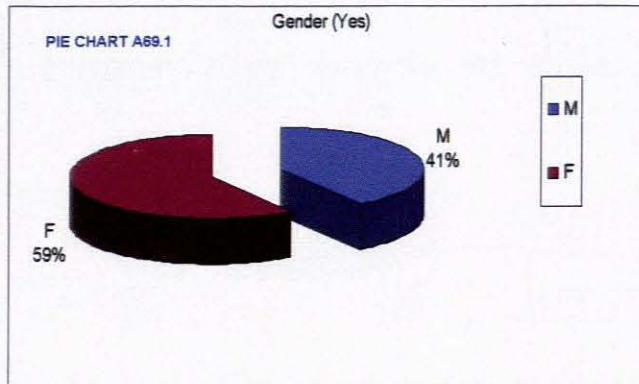
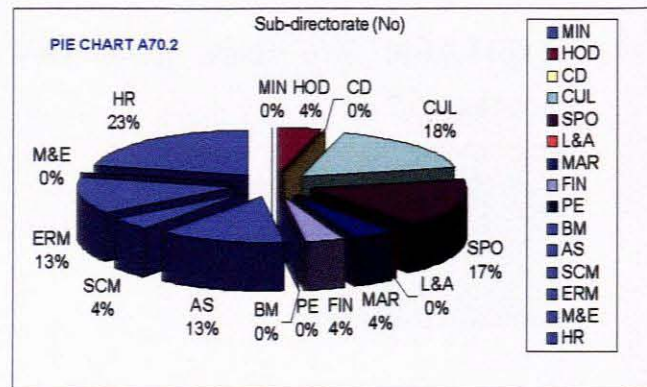
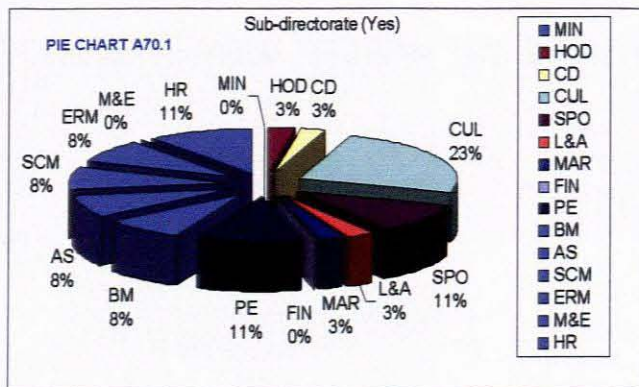


Table A70: Are there guidelines in place for effective decision-making processes?

Q11	SUB-DIRECTORATE															
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	37	0	1	1	9	4	1	1	0	4	3	3	3	3	0	4
N	23	0	1	0	4	4	0	1	1	0	0	3	1	3	0	5
U	13	0	0	0	5	4	0	1	0	1	0	0	1	0	0	1
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10



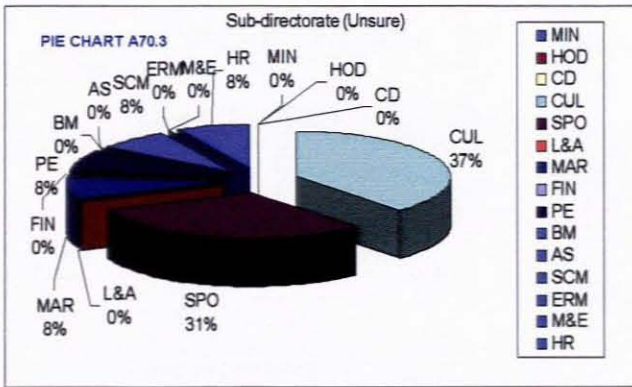


Table A71: Are there guidelines in place for effective decision-making processes?

Q11	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	37	17	8	2	4	6
N	23	7	4	1	5	6
U	13	5	2	2	0	4
	73	29	14	5	9	16

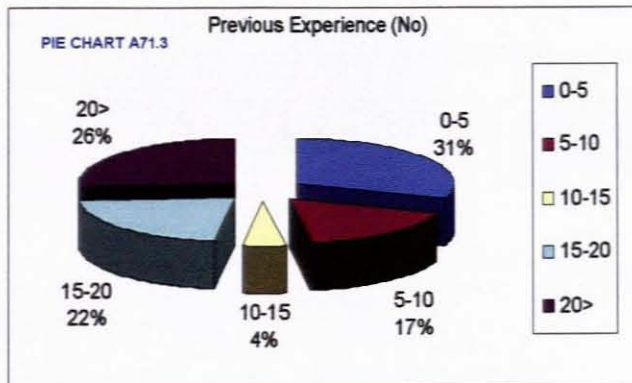
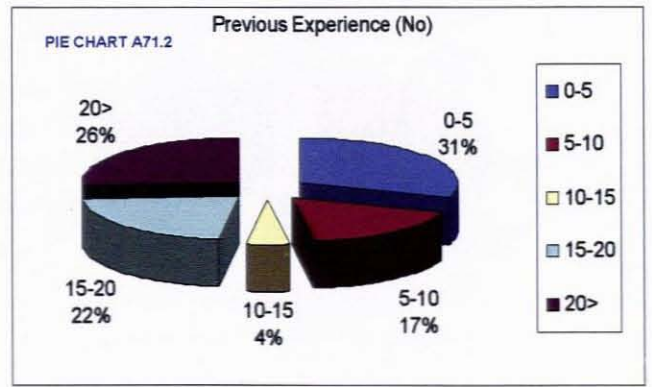
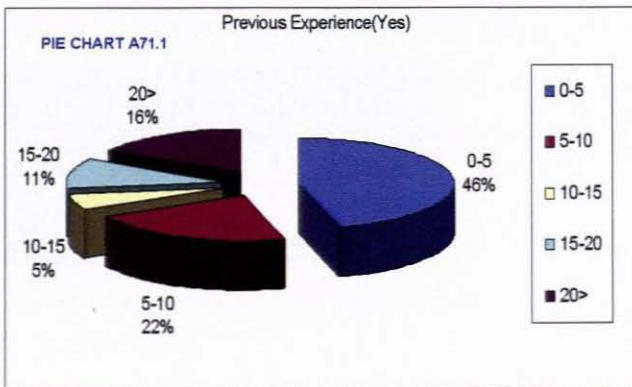
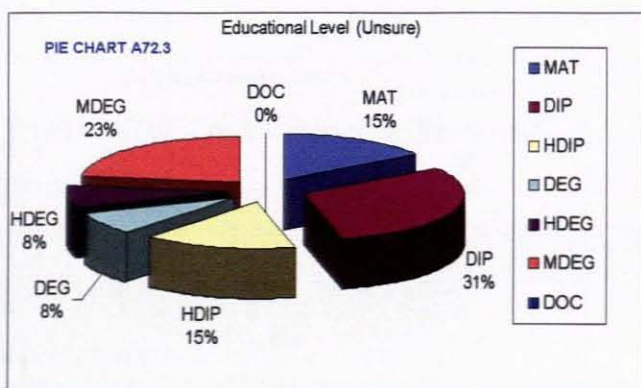
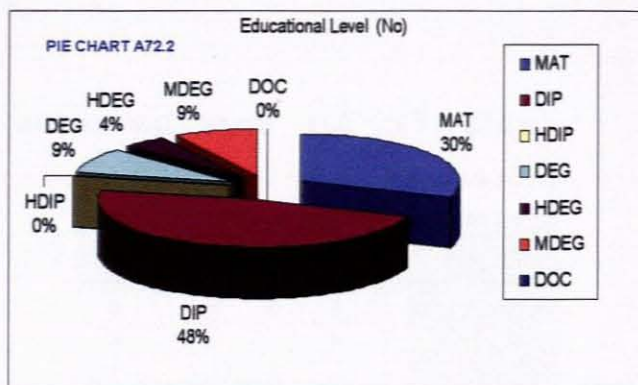
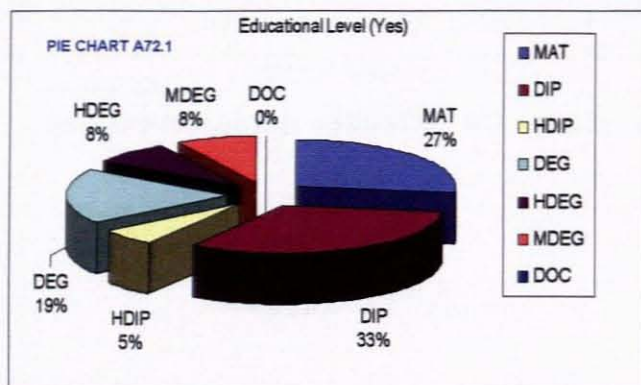


Table A72: Are there guidelines in place for effective decision-making processes?

Q11	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	37	10	12	2	7	3	3	0
N	23	7	11	0	2	1	2	0
U	13	2	4	2	1	1	3	0
	73	19	27	4	10	5	8	0



Question 13 – Independence (lack of restrictions)

Table A73: Are there instruments in place for fostering public consultation?

Q11	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60+
Y	31	2	7	6	4	3	4	4	1	0
N	19	2	4	2	3	4	2	1	1	0
U	23	5	8	1	4	2	1	1	1	0
	73	9	19	9	11	9	7	6	3	0

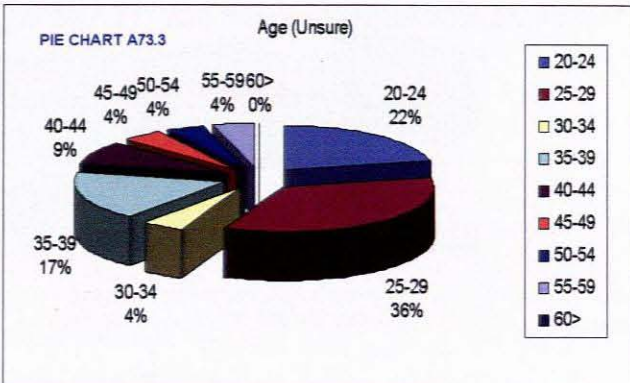
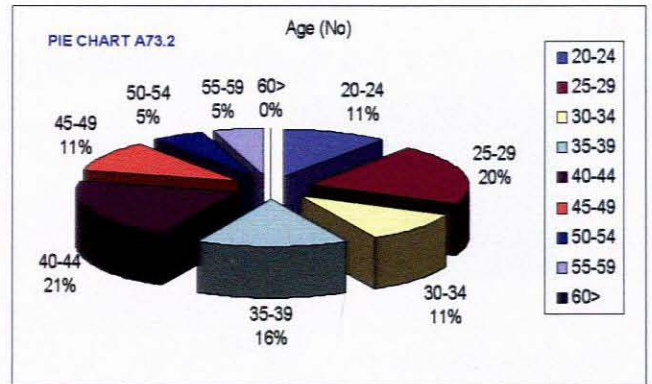
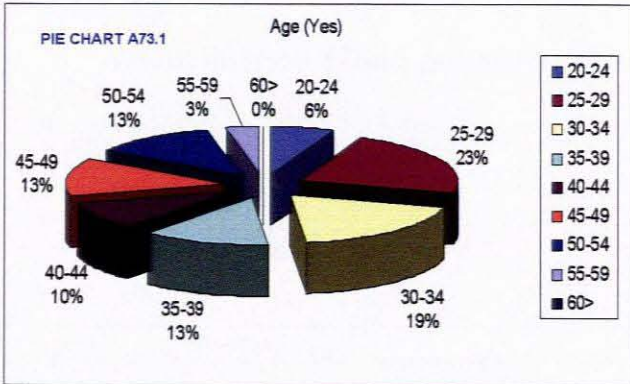


Table A74: Are there instruments in place for fostering public consultation?

G13	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	31	5	16	6	4	0
N	19	6	4	8	0	1
U	23	8	11	4	0	0
	73	19	31	18	4	1

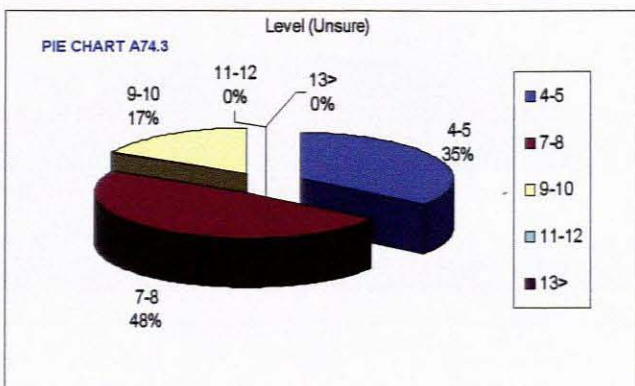
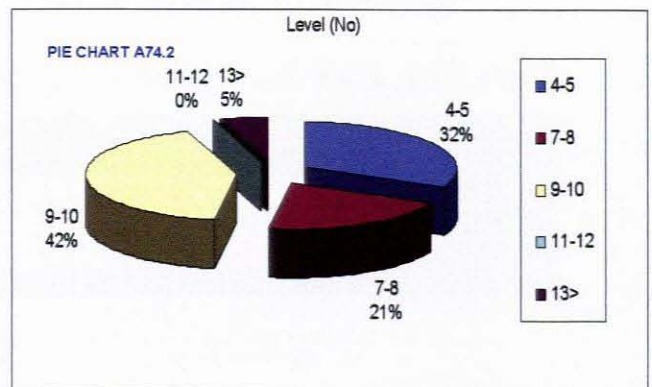
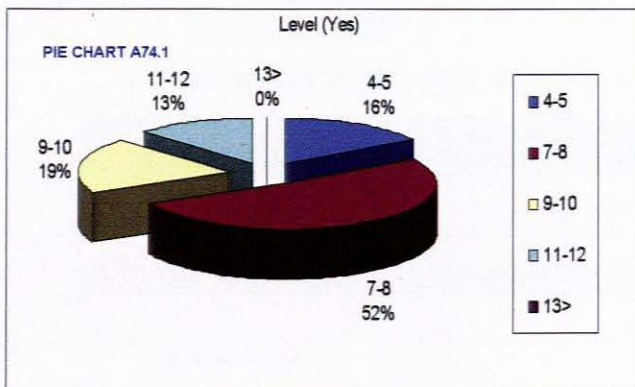


Table A75: Are there instruments in place for fostering public consultation?

Q11	GENDER		
	Total	M	F
Y	31	16	15
N	19	12	7
U	23	9	14
	73	37	36

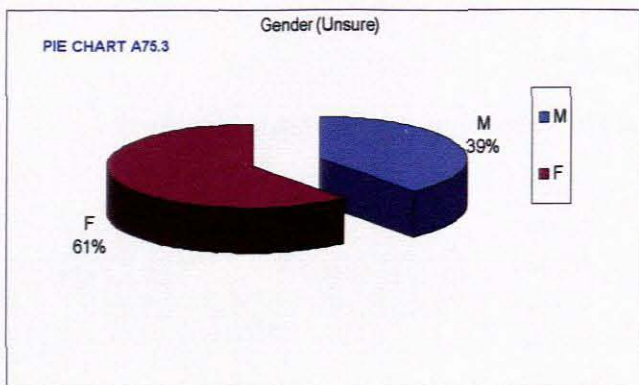
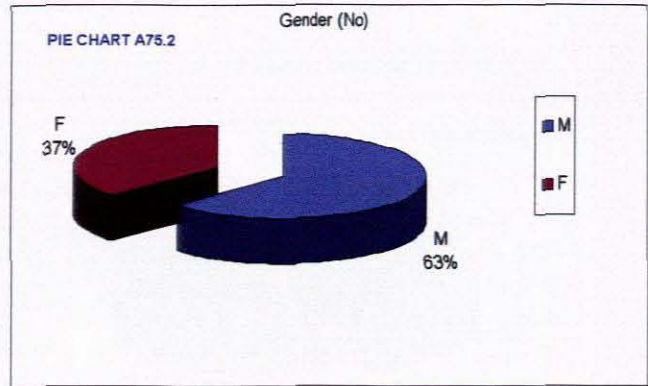
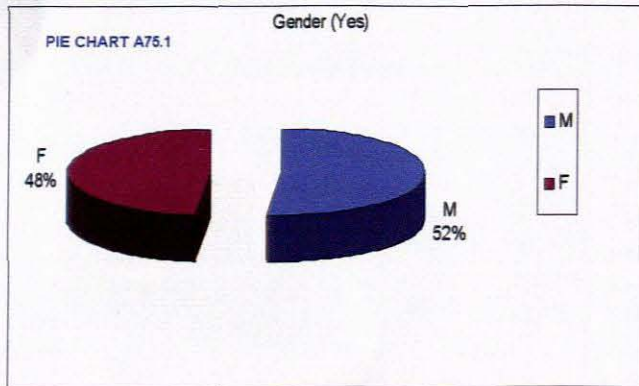
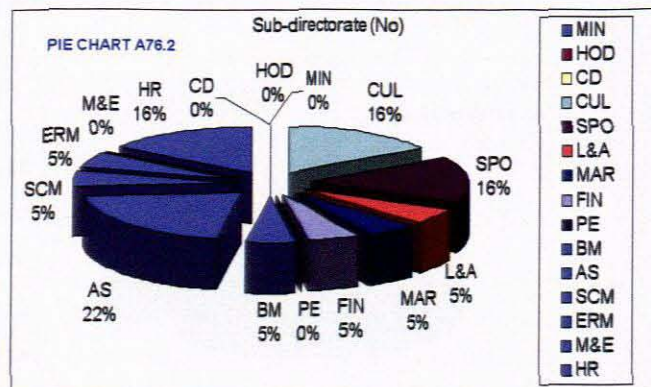
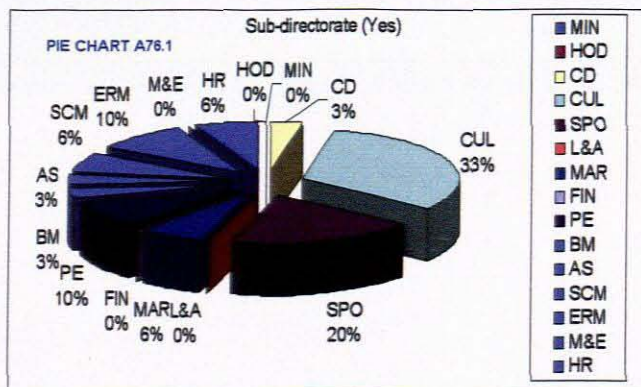


Table A76: Are there instruments in place for fostering public consultation?

Q11	Total	SUB-DIRECTORATE														
		MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	31	0	0	1	10	6	0	2	0	3	1	1	2	3	0	2
N	19	0	0	0	3	3	1	1	1	0	1	4	1	1	0	3
U	23	0	2	0	5	3	0	0	0	2	1	1	2	2	0	5
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10



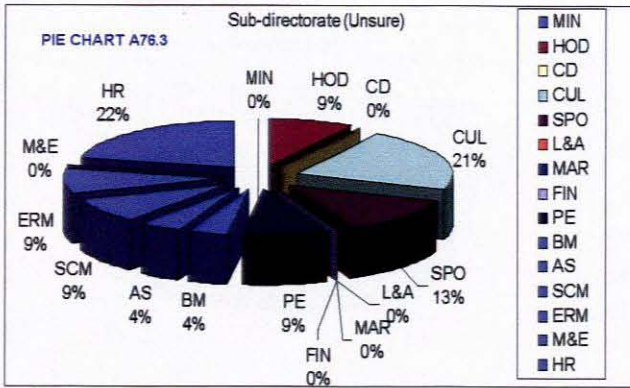


Table A77: Are there instruments in place for fostering public consultation?

Q71	PREVIOUS EXPERIENCE					
	Total	0-5	5-10	10-15	15-20	20>
Y	31	12	7	3	4	5
N	19	3	5	1	3	7
U	23	14	2	1	2	4
	73	29	14	5	9	16

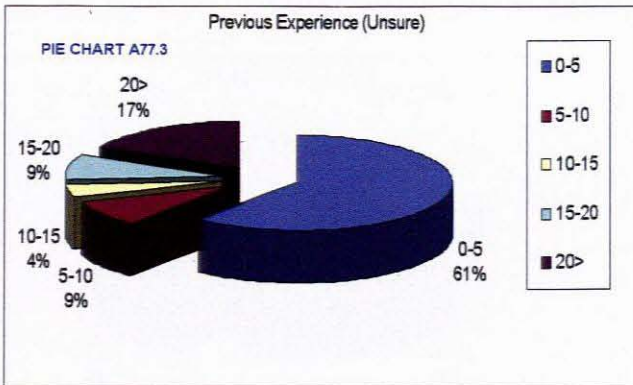
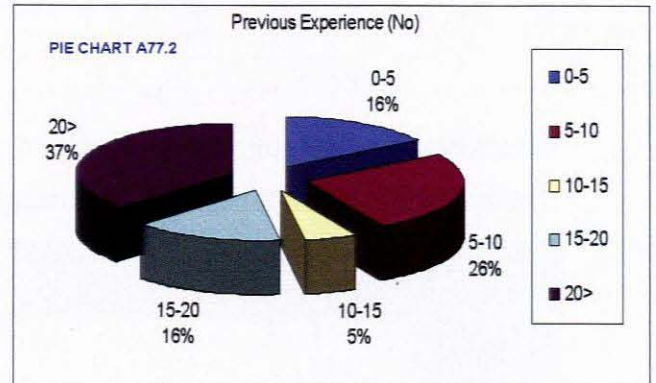
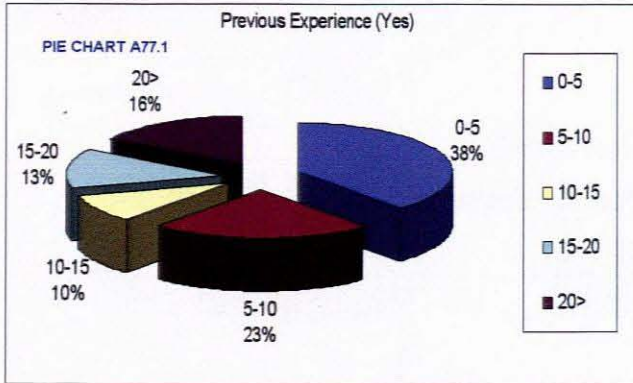
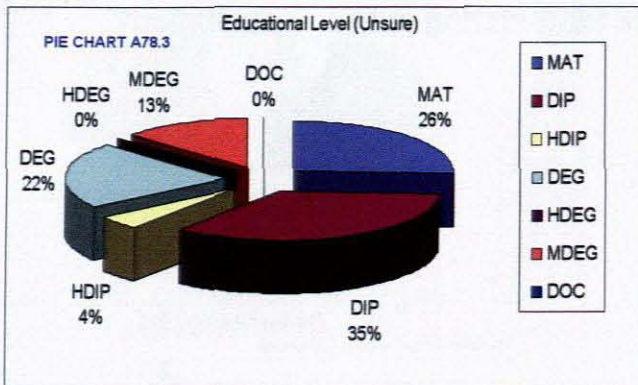
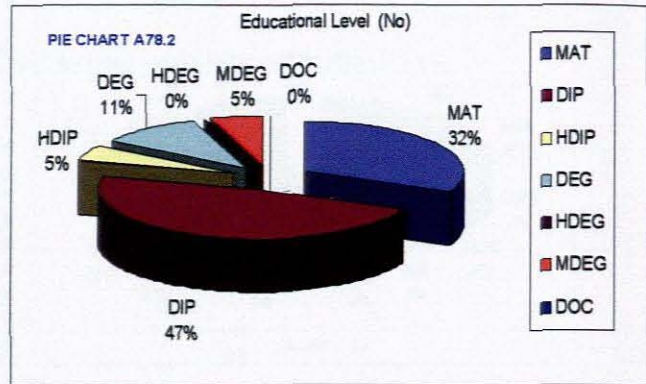
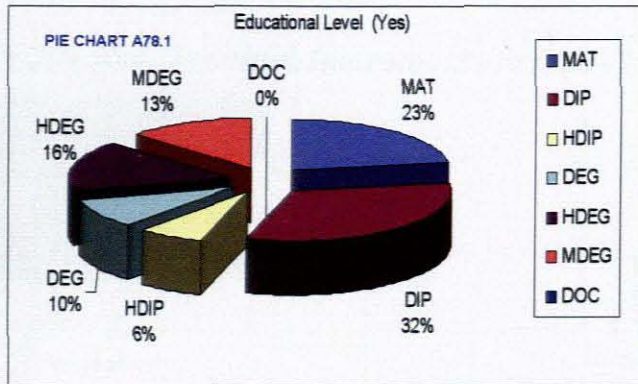


Table A78: Are there instruments in place for fostering public consultation?

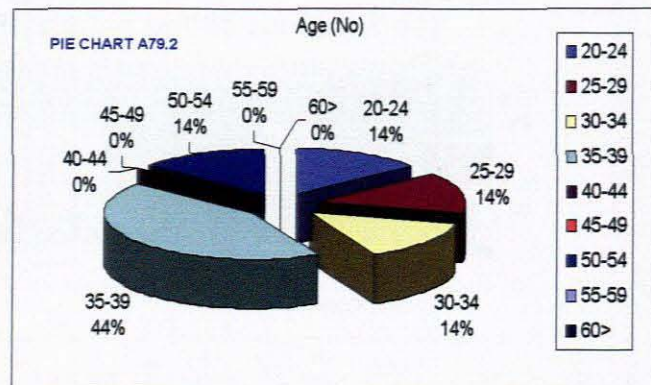
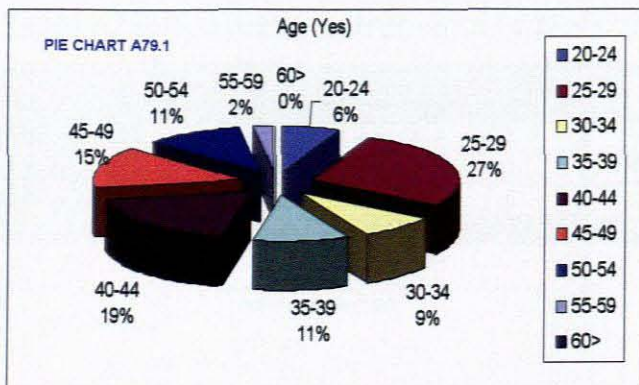
Q71	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOG
Y	31	7	10	2	3	5	4	0
N	19	6	9	1	2	0	1	0
U	23	6	8	1	5	0	3	0
	73	19	27	4	10	5	8	0



Question 14 – Independence (lack of restrictions)

Table A79: Is there a policy prescribing for the declaration of interest?

	Total	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	47	3	13	4	5	9	7	5	1	0
N	7	1	1	1	3	0	0	1	0	0
U	19	5	5	4	3	0	0	0	2	0
	73	9	19	9	11	9	7	6	3	0



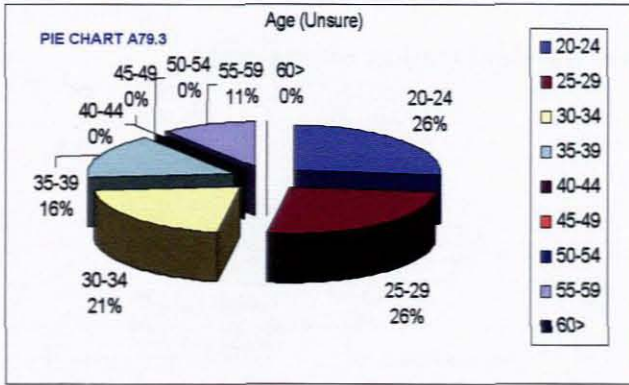


Table A80: Is there a policy prescribing for the declaration of interest?

Q14	LEVEL					
	Total	4-5	7-8	9-10	11-12	13>
Y	47	7	22	13	4	1
N	7	3	2	2	0	0
U	19	9	7	3	0	0
	73	19	31	18	4	1

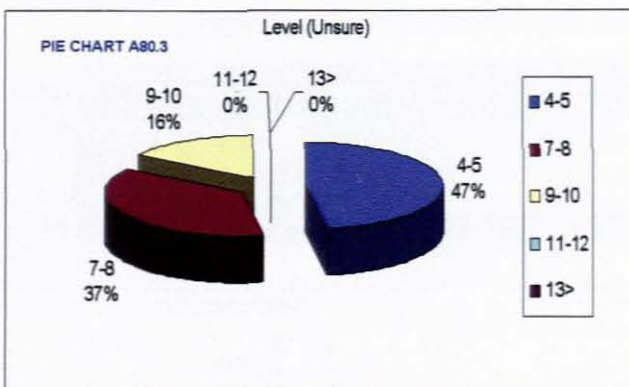
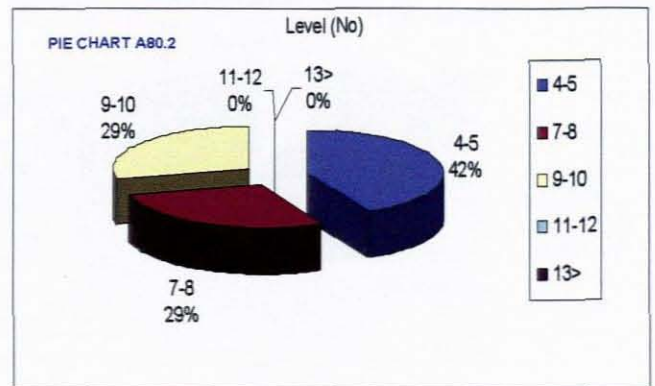
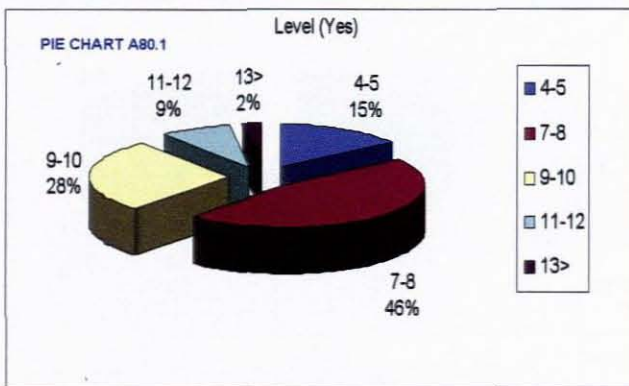


Table A81: Is there a policy prescribing for the declaration of interest?

Q14	GENDER		
	Total	M	F
Y	47	26	21
N	7	6	1
U	19	5	14
	73	37	36

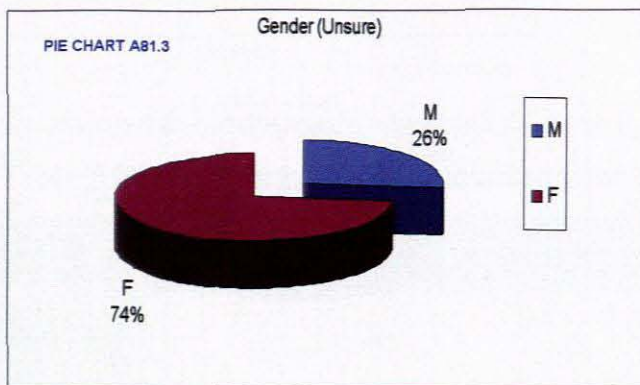
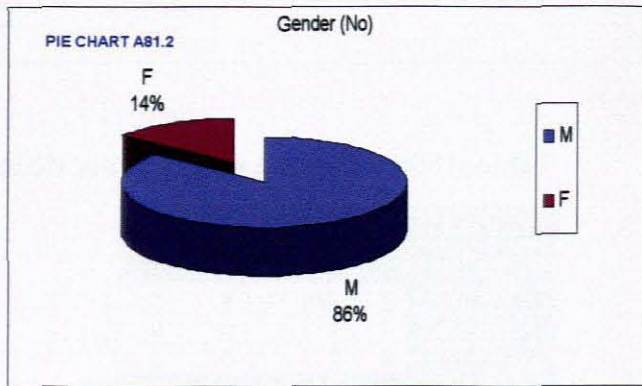
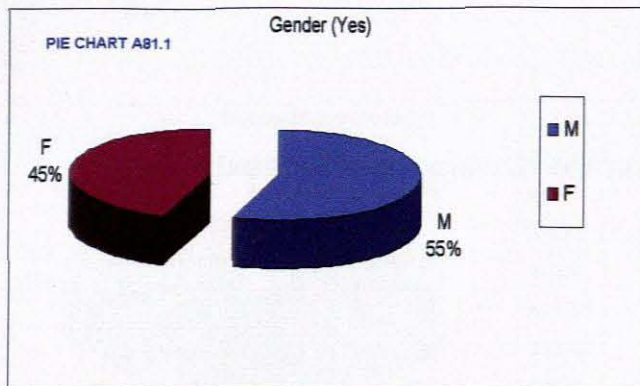
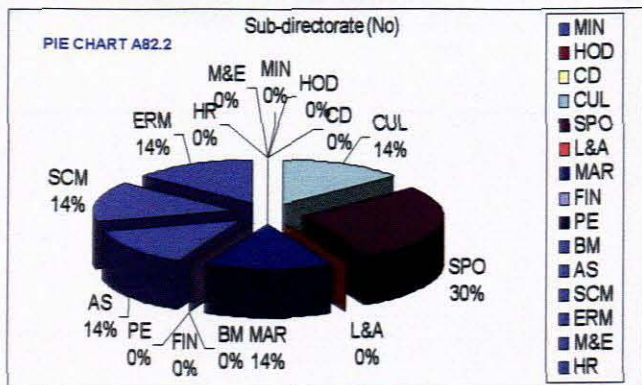
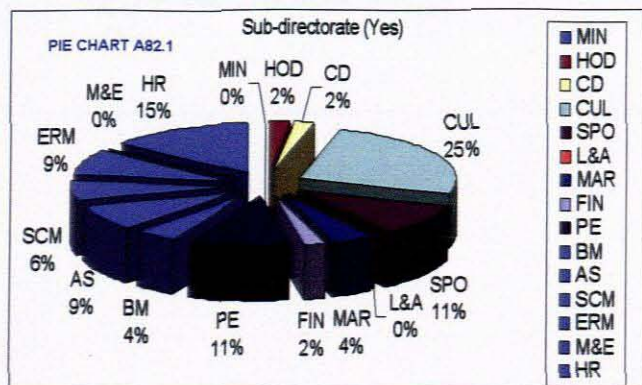


Table A82: Is there a policy prescribing for the declaration of interest?

Q14	SUB-DIRECTORATE																
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR	
Y	47	0	1	1	12	5	0	2	1	5	2	4	3	4	0	7	
N	7	0	0	0	1	2	0	1	0	0	0	1	1	1	0	0	
U	19	0	1	0	5	5	1	0	0	0	1	1	1	1	0	3	
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10	



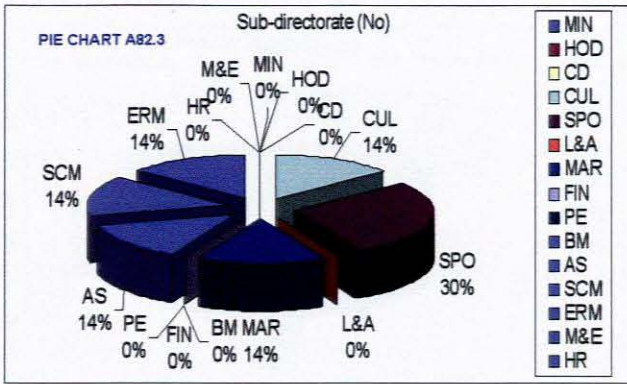


Table A83: Is there a policy prescribing for the declaration of interest?

Q14	PREVIOUS EXPERIENCE					
	Total	0-5	5-10	10-15	15-20	20>
Y	47	14	11	2	7	13
N	7	2	2	1	1	1
U	19	13	1	2	1	2
	73	29	14	5	9	16

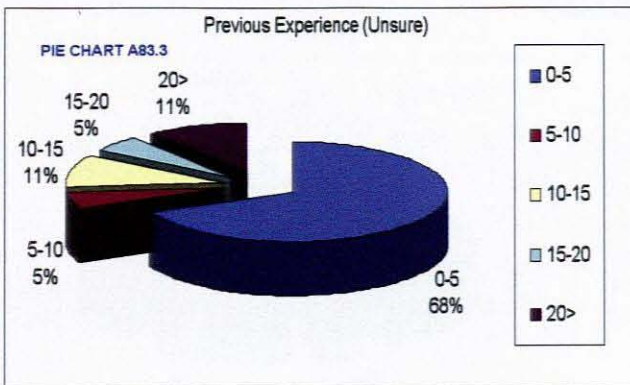
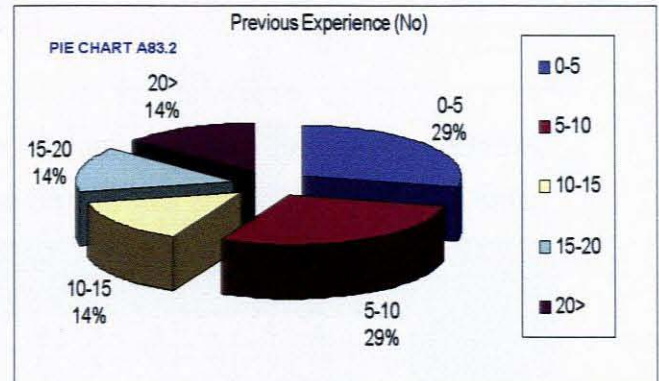
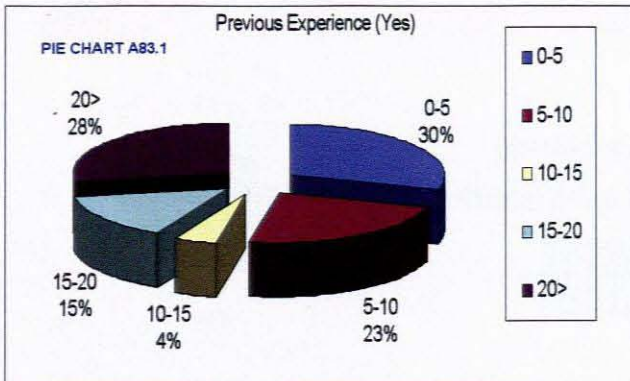
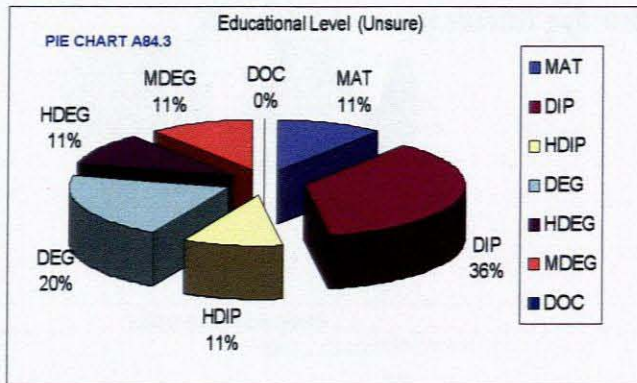
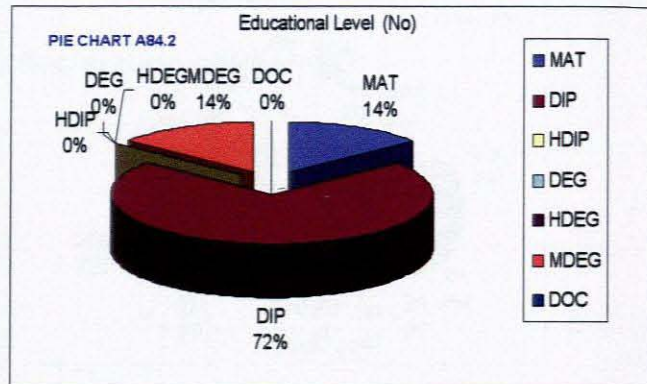
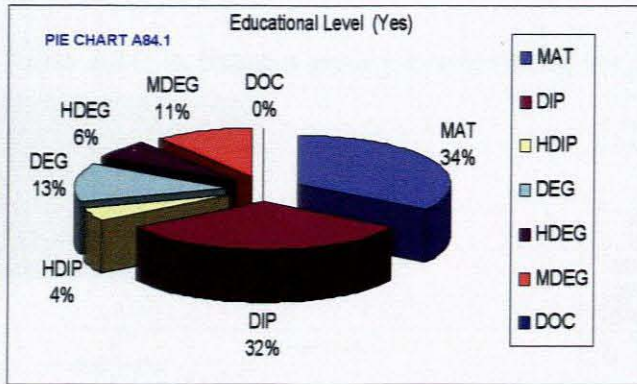


Table A84: Is there a policy prescribing for the declaration of interest?

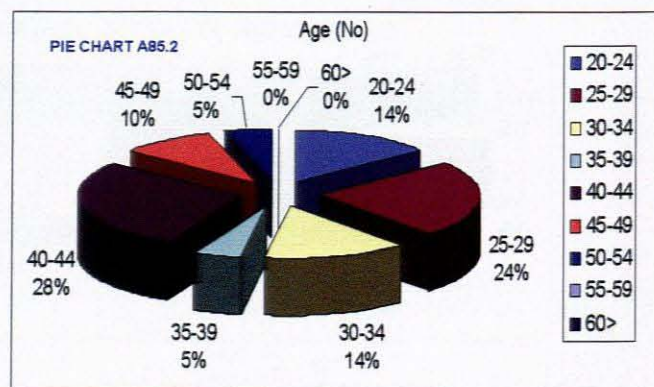
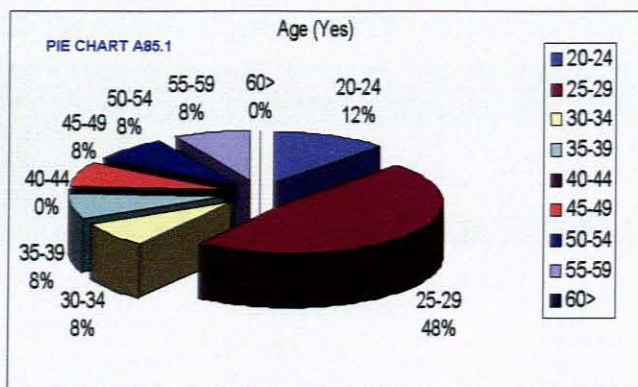
Q14	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HODIP	DEG	HDEG	NDEG	DOC
Y	47	16	15	2	6	3	5	0
N	7	1	5	0	0	0	1	0
U	19	2	7	2	4	2	2	0
	73	19	27	4	10	5	8	0



Question 15 – Independence (lack of restrictions)

Table A85: Are decisions monitored and evaluated?

Q15	AGE									
	Total	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	25	3	12	2	2	0	2	2	2	0
N	21	3	5	3	1	6	2	1	0	0
U	27	3	2	4	8	3	3	3	1	0
	73	9	19	9	11	9	7	6	3	0



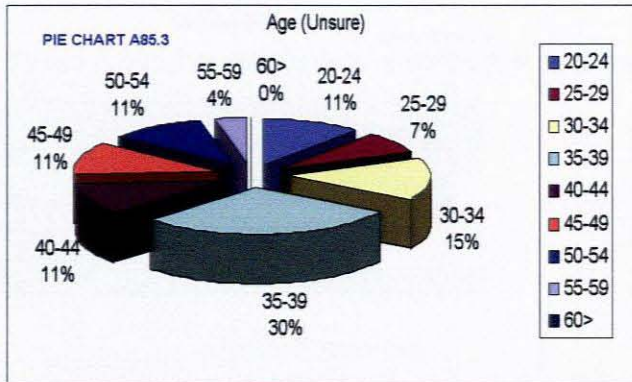


Table A86: Are decisions monitored and evaluated?

Q18	Total	LEVEL				
		4-6	7-8	9-10	11-12	13>
Y	26	8	11	4	2	0
N	21	5	7	7	1	1
U	27	6	13	7	1	0
	73	19	31	18	4	1

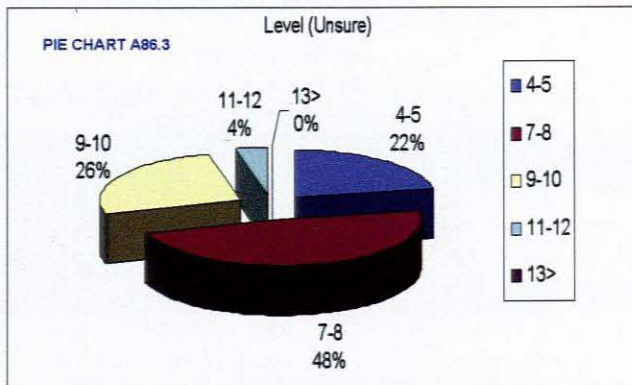
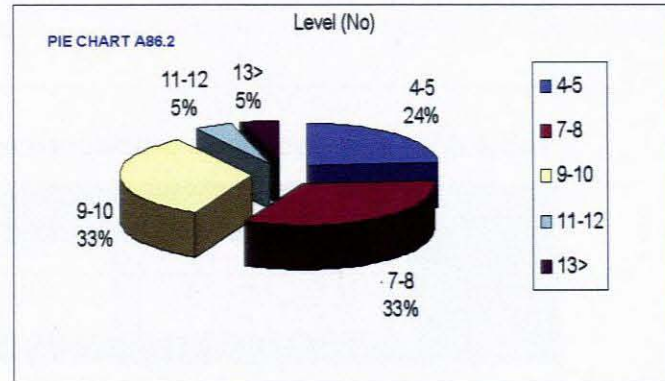
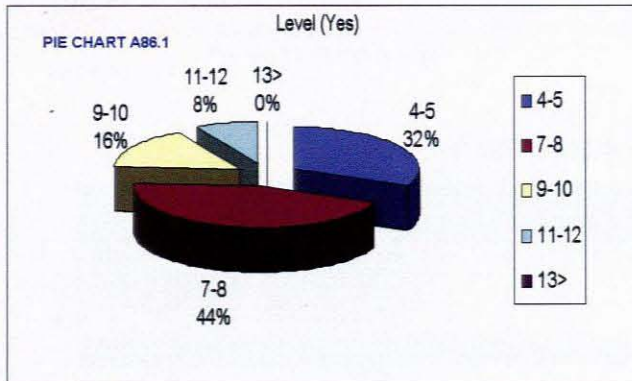


Table A87: Are decisions monitored and evaluated?

Q18	Total	GENDER	
		M	F
Y	26	7	18
N	21	15	6
U	27	15	12
	73	37	36

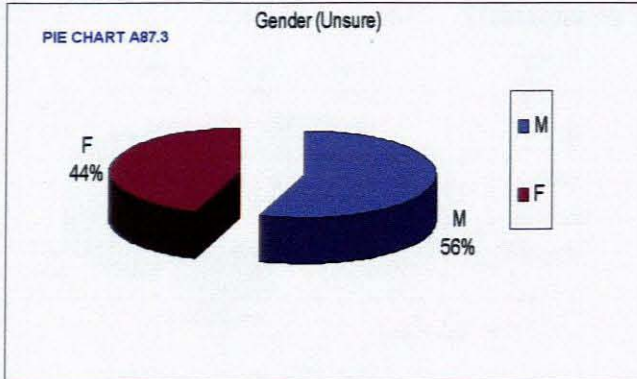
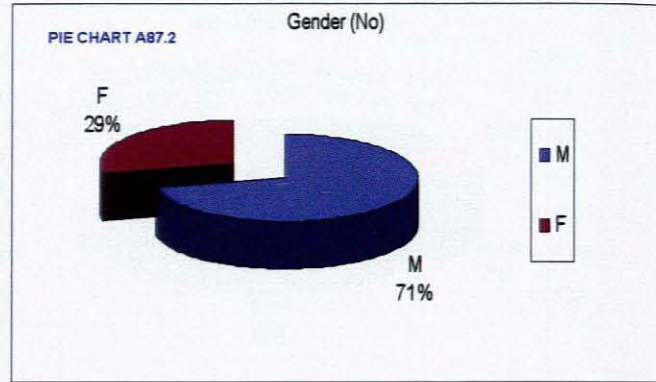
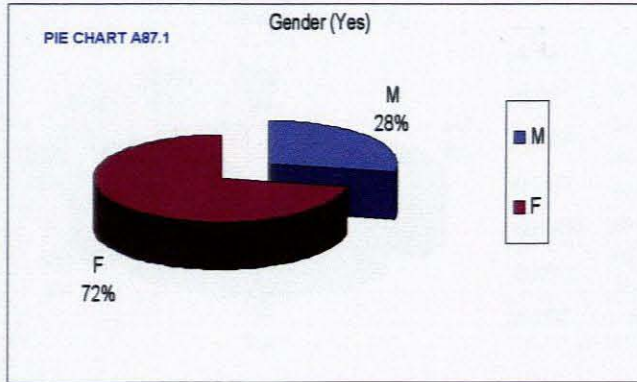


Table A88: Are decisions monitored and evaluated?

Q15	SUB-DIRECTORATE															
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	25	0	0	1	7	3	1	2	0	1	1	2	1	1	0	5
N	21	0	1	0	4	3	0	1	1	1	1	4	2	2	0	1
U	27	0	1	0	7	6	0	0	0	3	1	0	2	3	0	4
	73	0	2	1	18	12	1	3	1	5	3	6	6	6	0	10

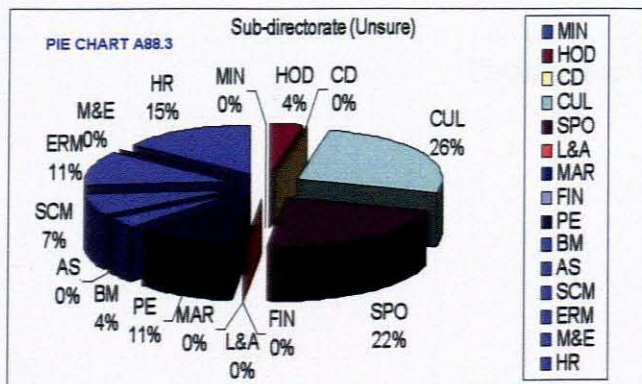
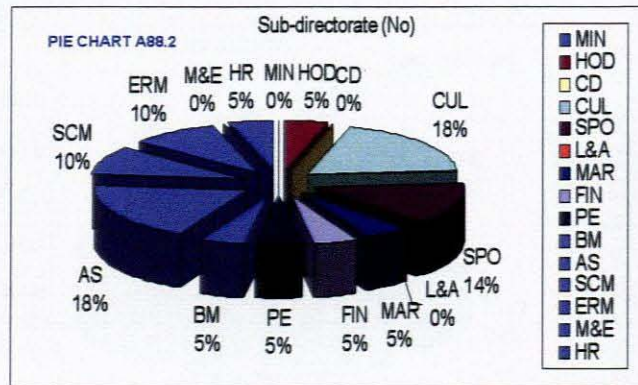
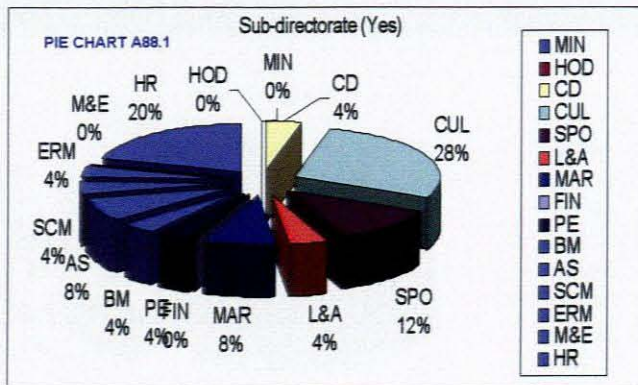


Table A89: Are decisions monitored and evaluated?

Q14	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	26	13	6	1	1	4
N	21	7	3	1	5	5
U	27	9	5	3	3	7
	73	29	14	5	9	16

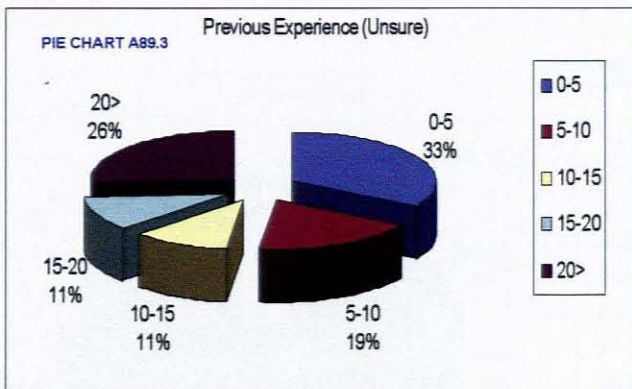
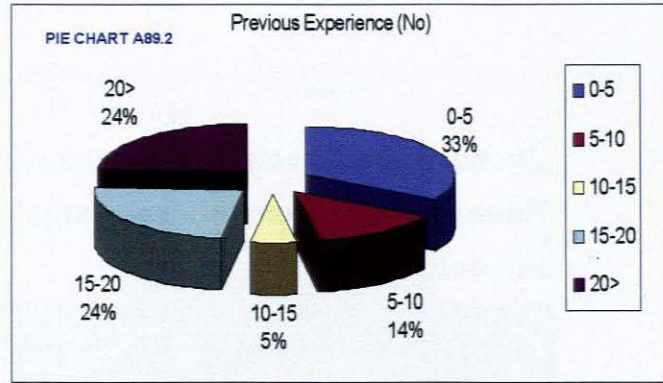
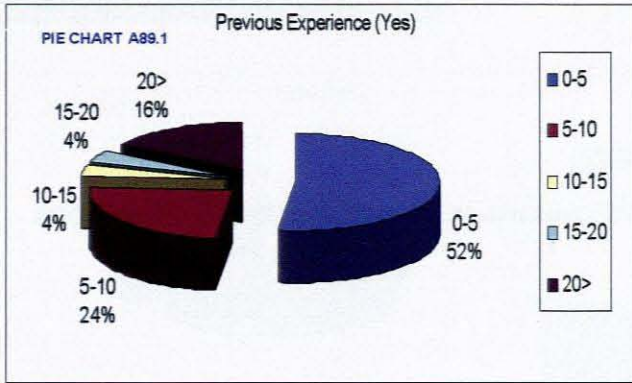
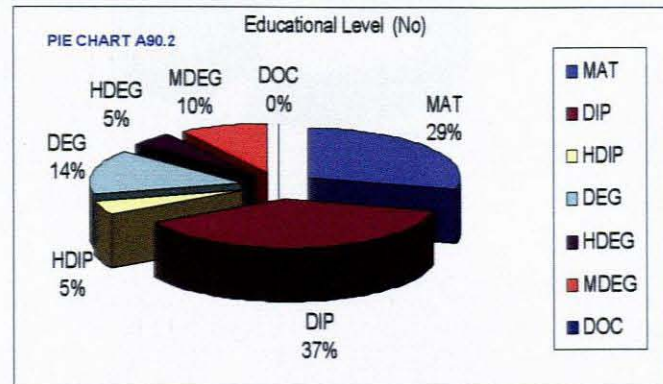
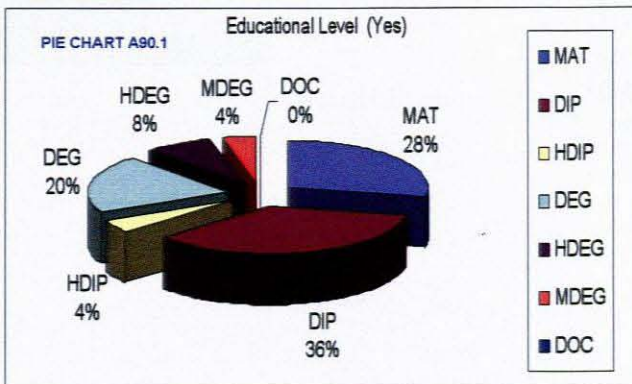
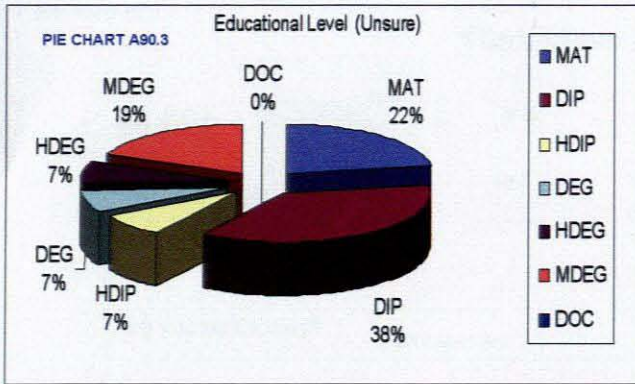


Table A90: Are decisions monitored and evaluated?

Q14	Total	EDUCATIONAL LEVEL						
		MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	26	7	9	1	5	2	1	0
N	21	6	8	1	3	1	2	0
U	27	6	10	2	2	2	5	0
	73	19	27	4	10	5	8	0





Question 16 – Accountability (answerability)

Table A91: Are there internal control mechanisms in place identifying deviations and potential risks?

Q16	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	61	9	15	6	7	9	7	5	3	0
N	6	0	1	1	2	0	0	1	0	0
U	7	0	3	2	2	0	0	0	0	0
	73	9	19	9	11	9	7	6	3	0

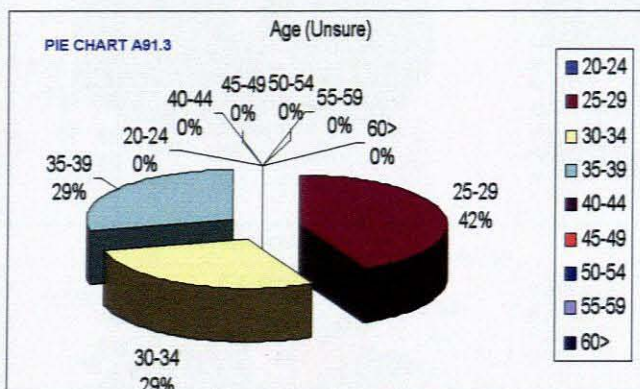
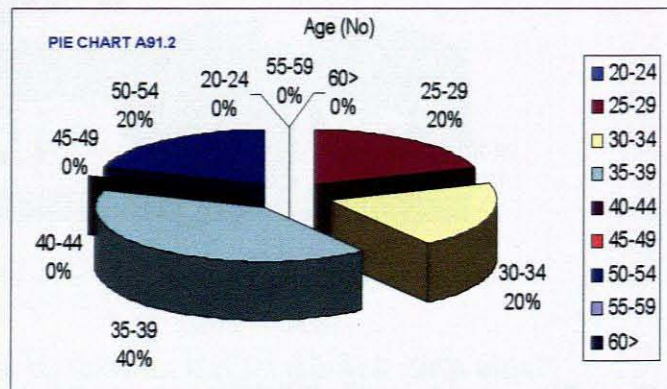
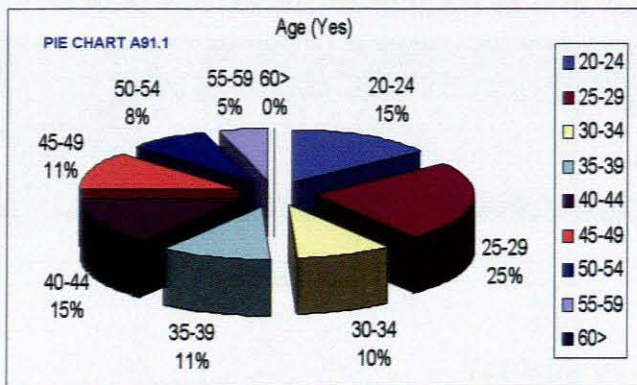


Table A92: Are there internal control mechanisms in place identifying deviations and potential risks?

Q14	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	61	15	26	15	4	1
N	6	1	2	2	0	0
U	7	3	3	1	0	0
	73	19	31	18	4	1

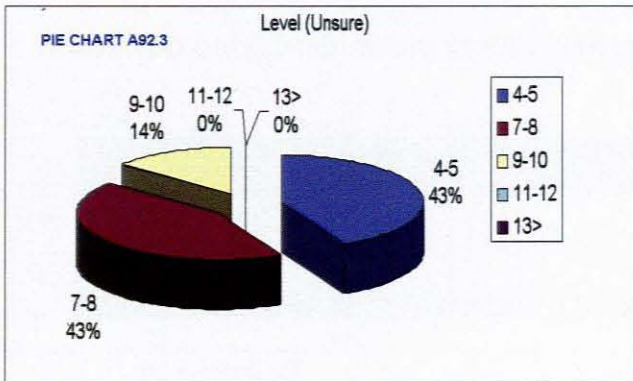
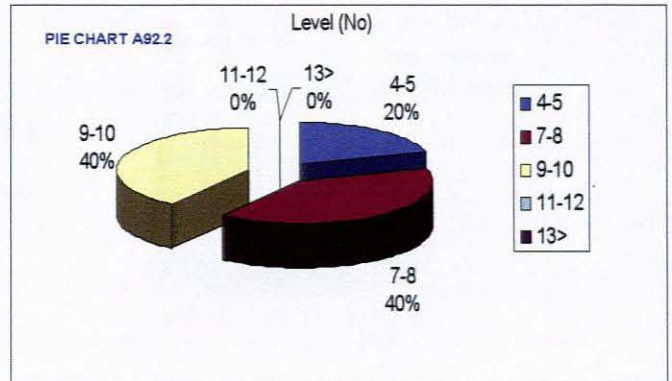
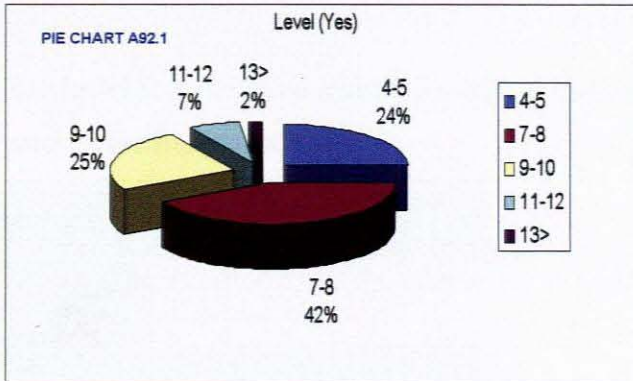


Table A93: Are there internal control mechanisms in place identifying deviations and potential risks?

Q14	Total	GENDER	
		M	F
Y	61	33	28
N	6	3	2
U	7	1	6
	73	37	36

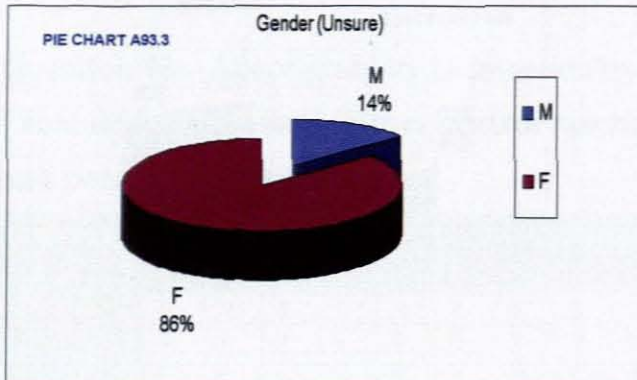
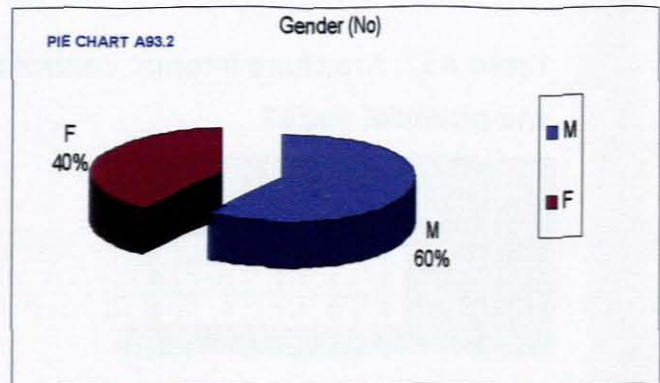
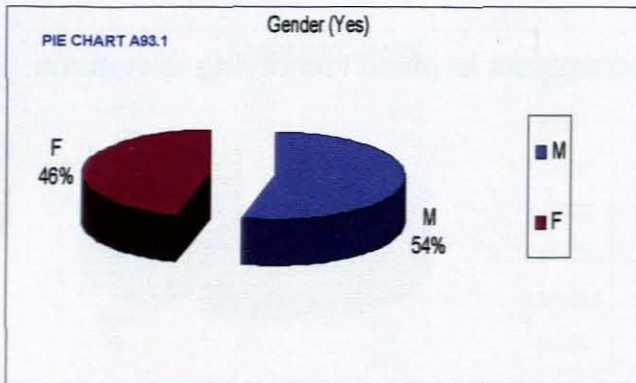
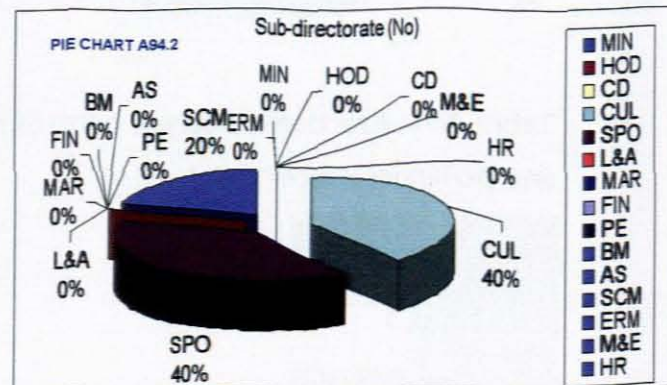
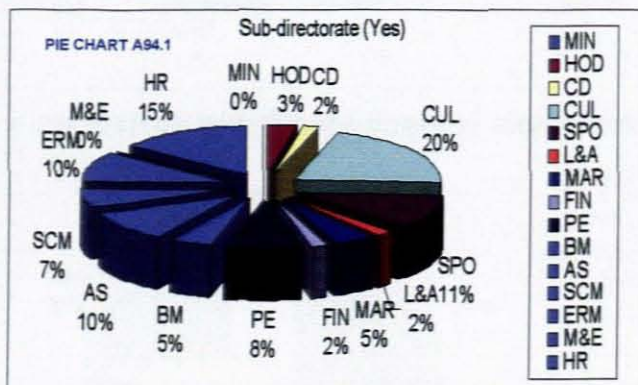


Table A94: Are there internal control mechanisms in place identifying deviations and potential risks?

Q14	SUB-DIRECTORATE															
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	51	0	2	1	13	7	1	3	1	5	3	6	4	6	0	9
N	6	0	0	0	2	2	0	0	0	0	0	0	1	0	0	0
U	7	0	0	0	3	3	0	0	0	0	0	0	0	0	0	1
	73	0	2	1	18	12	1	3	1	5	3	6	6	6	0	10



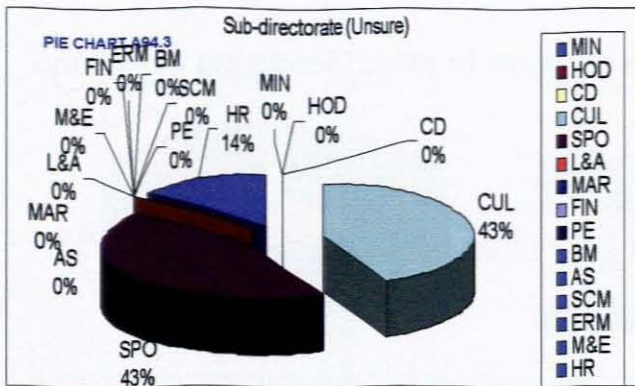


Table A95: Are there internal control mechanisms in place identifying deviations and potential risks?

Q16	PREVIOUS EXPERIENCE					
	Total	0-5	5-10	10-15	15-20	20>
Y	61	22	11	4	9	15
N	6	1	3	0	0	1
U	7	6	0	1	0	0
	73	29	14	5	9	16

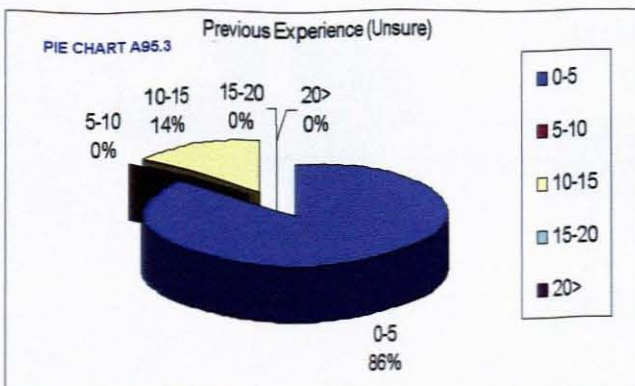
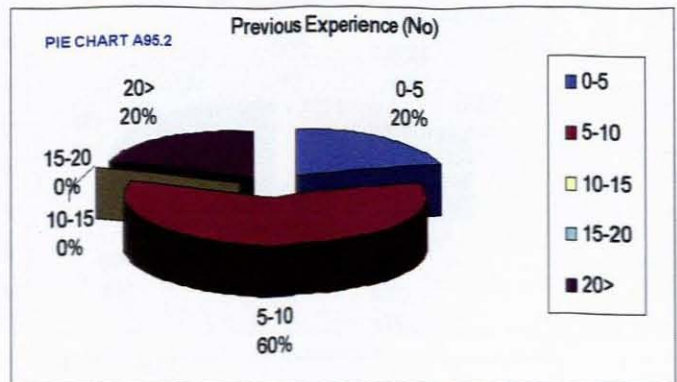
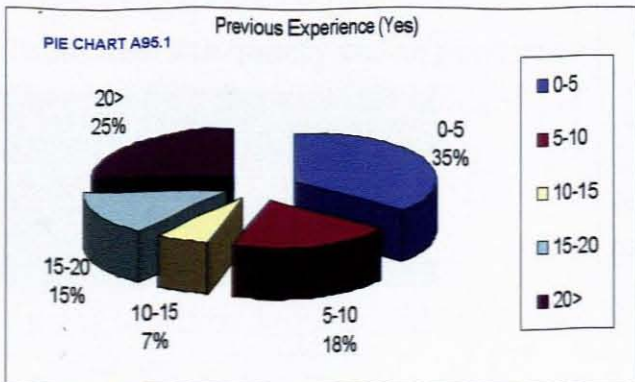
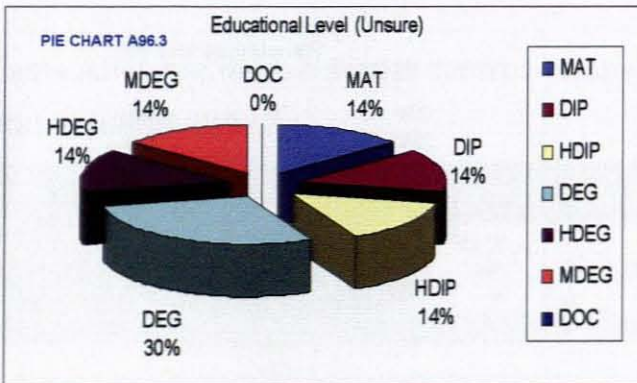
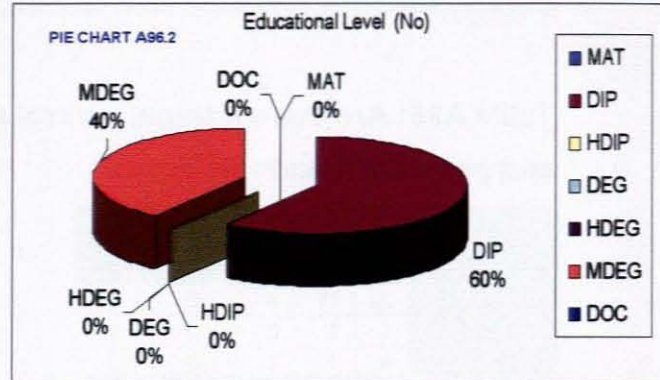
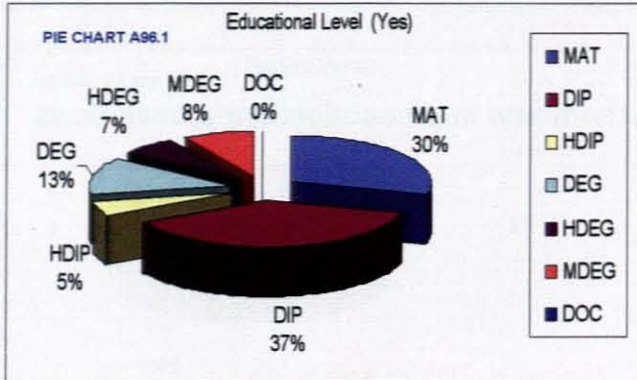


Table A96: Are there internal control mechanisms in place identifying deviations and potential risks?

Q16	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	61	18	23	3	8	4	5	0
N	6	0	3	0	0	0	2	0
U	7	1	1	1	2	1	1	0
	73	19	27	4	10	5	8	0



Question 17 – Accountability (answerability)

Table A97: Are quality audits performed?

Q17	AGE									
	Total	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60+
Y	60	6	14	6	7	6	5	3	3	0
N	11	1	3	1	1	1	2	2	0	0
U	12	2	2	2	3	2	0	1	0	0
	73	9	19	9	11	9	7	6	3	0

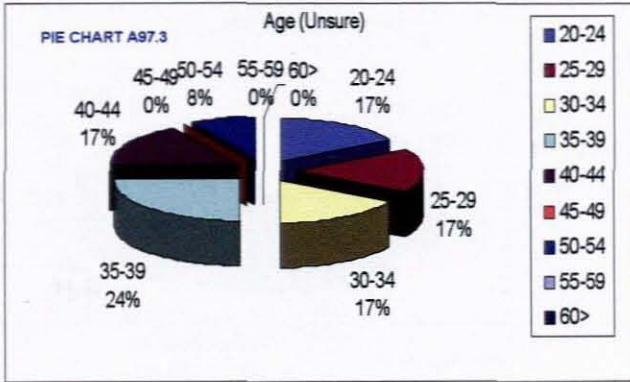
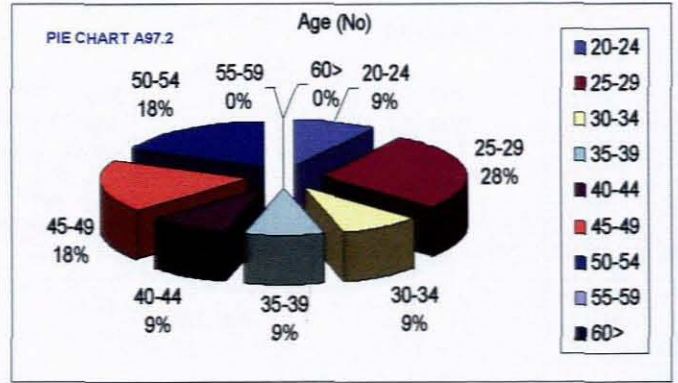
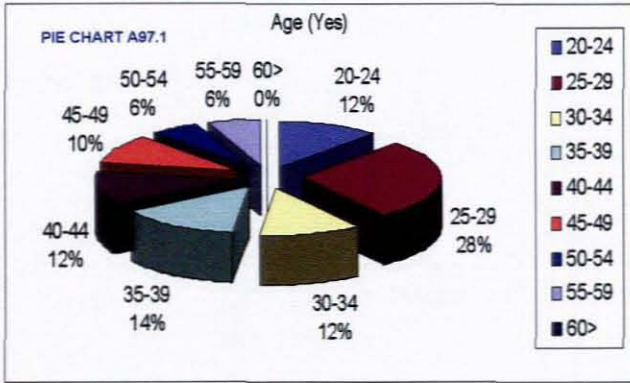
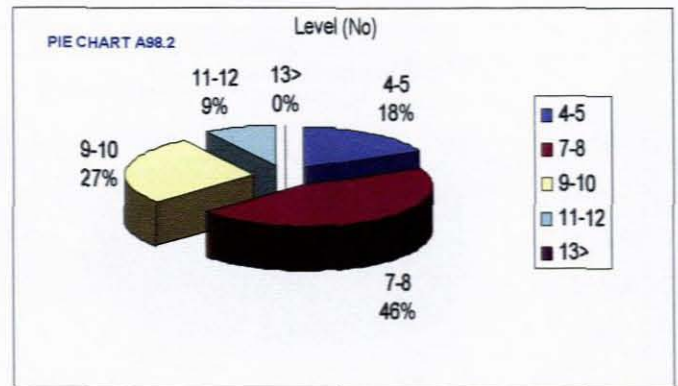
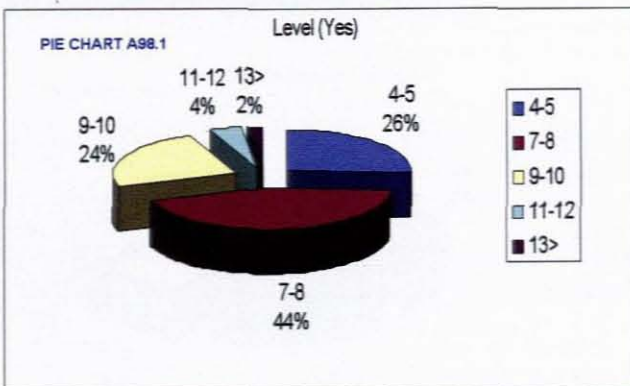


Table A98: Are quality audits performed?

QTY	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	60	13	22	12	2	1
N	11	2	5	3	1	0
U	12	4	4	3	1	0
	73	19	31	18	4	1



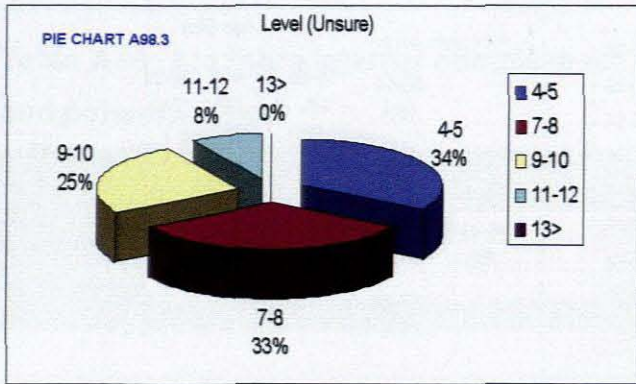


Table A99: Are quality audits performed?

QTY	GENDER		
	Total	M	F
Y	50	23	27
N	11	7	4
U	12	7	5
	73	37	36

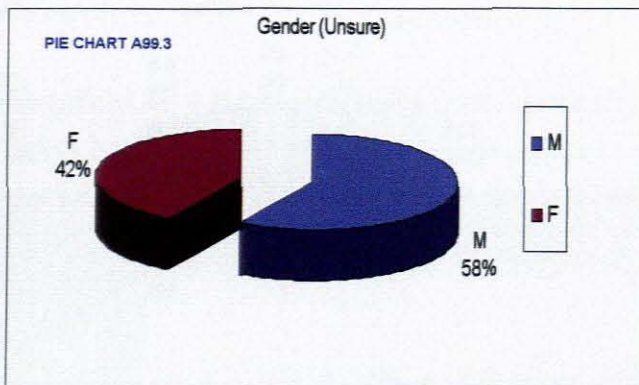
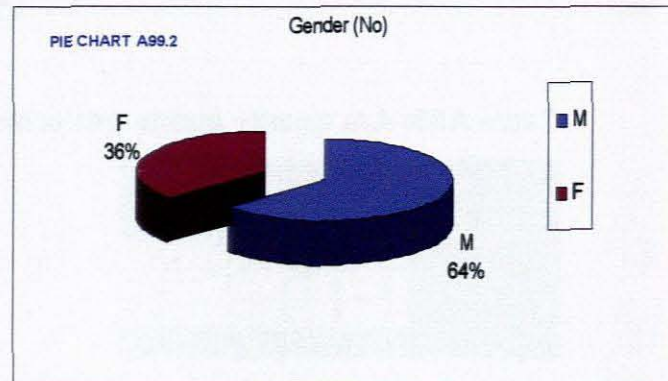
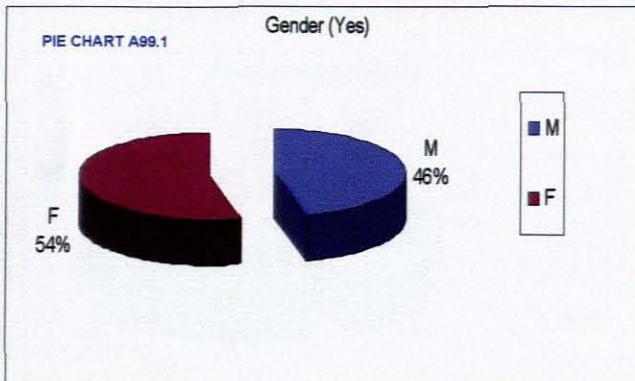


Table A100: Are quality audits performed?

QTY	Total	SUB-DIRECTORATE														
		MIN	HOD	CD	CUL	SPC	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	50	0	0	1	13	6	1	2	1	4	3	3	5	5	0	6
N	11	0	0	0	3	3	0	1	0	0	0	2	0	0	0	2
U	12	0	2	0	2	3	0	0	0	1	0	1	0	1	0	2
	73	0	2	1	18	12	1	3	1	5	3	6	6	6	0	10

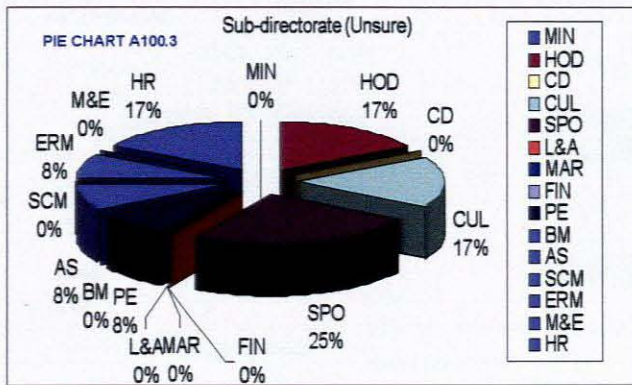
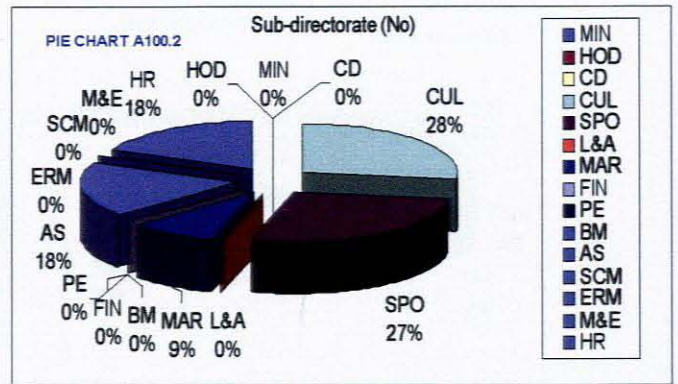
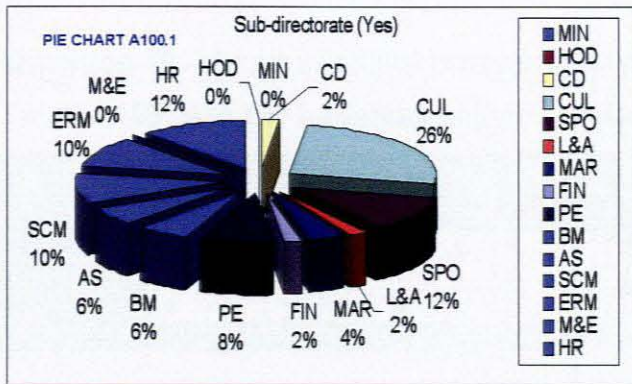
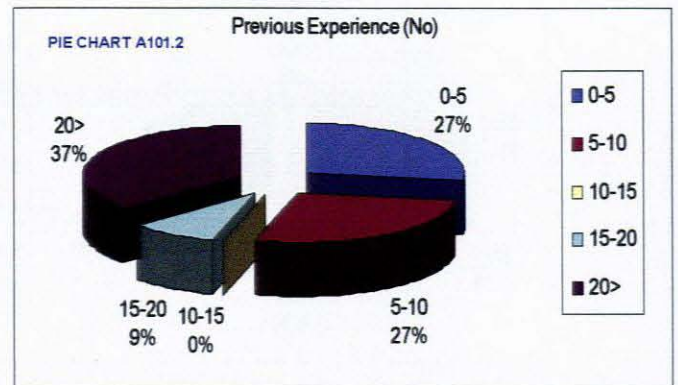
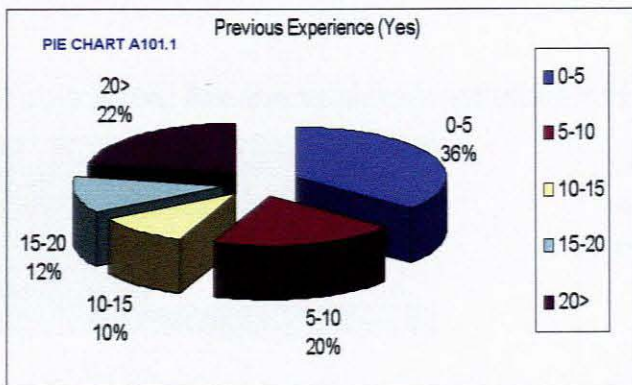


Table A101: Are quality audits performed?

Q17	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	60	18	10	5	6	11
N	11	3	3	0	1	4
U	12	8	1	0	2	1
	73	29	14	5	9	16



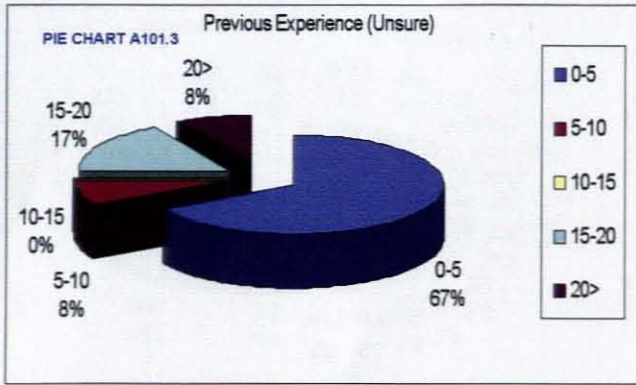
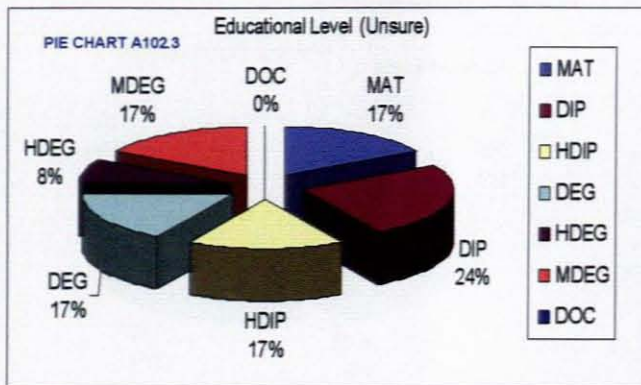
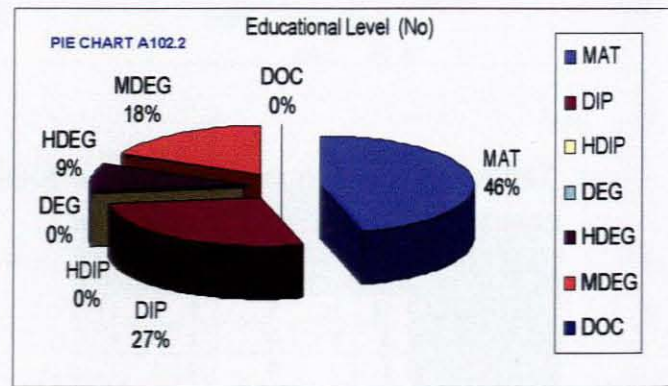
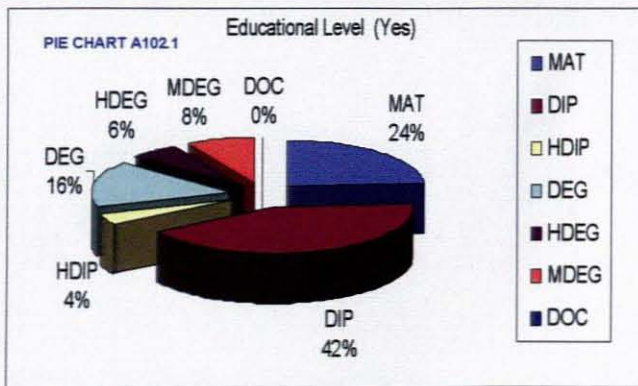


Table A102: Are quality audits performed?

Q17	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	60	12	21	2	8	3	4	0
N	11	5	3	0	0	1	2	0
U	12	2	3	2	2	1	2	0
	73	19	27	4	10	5	8	0



Question 18 – Accountability (answerability)

Table A103: Are the business activities reflected within reports to Treasury?

Q18	Total	AGE									
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>	
Y	37	4	9	5	4	4	4	6	1	0	
N	6	0	1	3	0	1	0	0	0	0	
U	31	5	9	1	7	4	3	0	2	0	
	73	9	19	9	11	9	7	6	3	0	

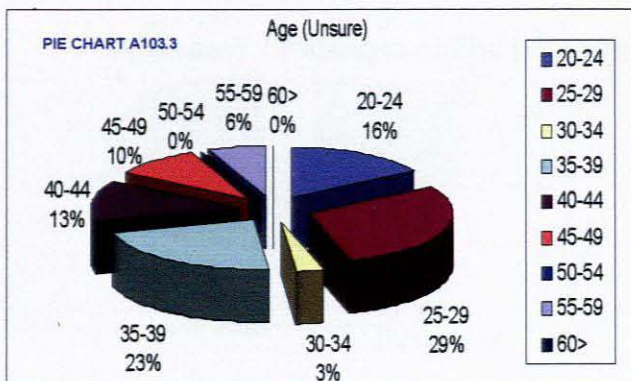
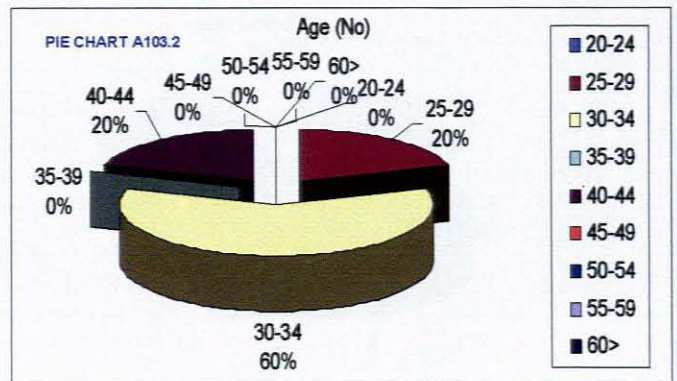
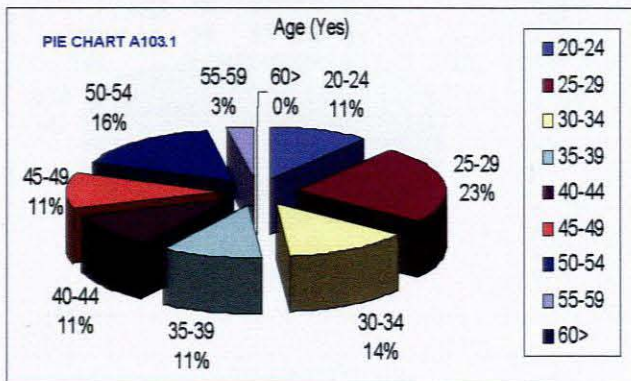


Table A104: Are the business activities reflected within reports to Treasury?

Q18	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	37	8	12	12	4	1
N	6	1	2	2	0	0
U	31	10	17	4	0	0
	73	19	31	18	4	1

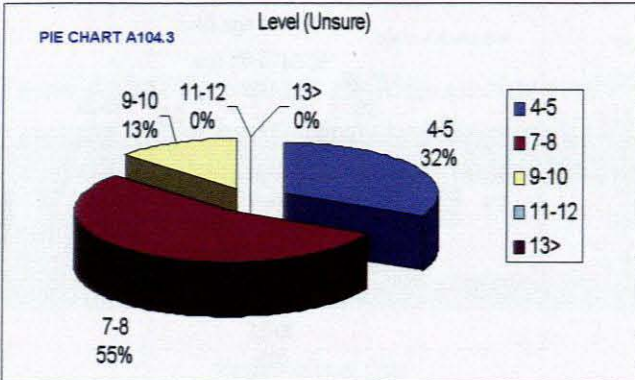
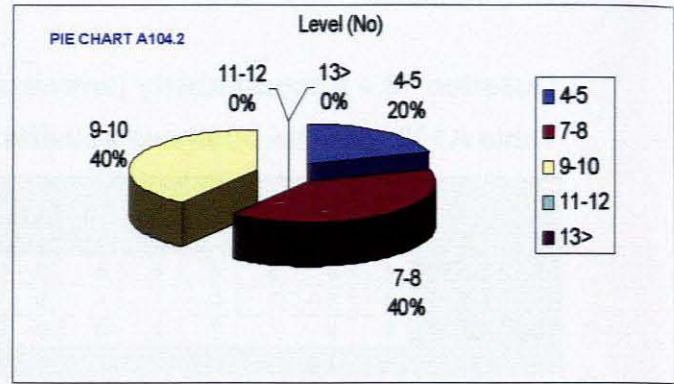
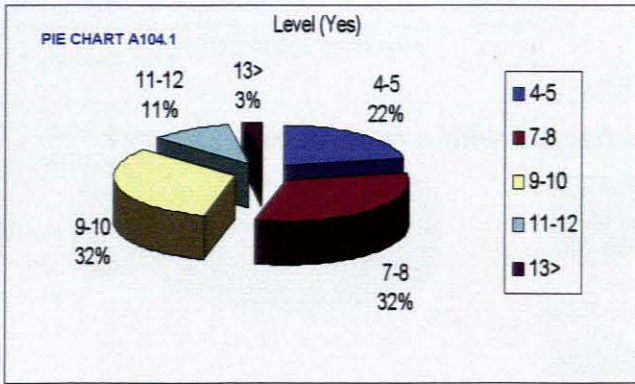


Table A105: Are the business activities reflected within reports to Treasury?

Q12	GENDER		
	Total	M	F
Y	37	18	19
N	5	5	0
U	31	14	17
	73	37	36

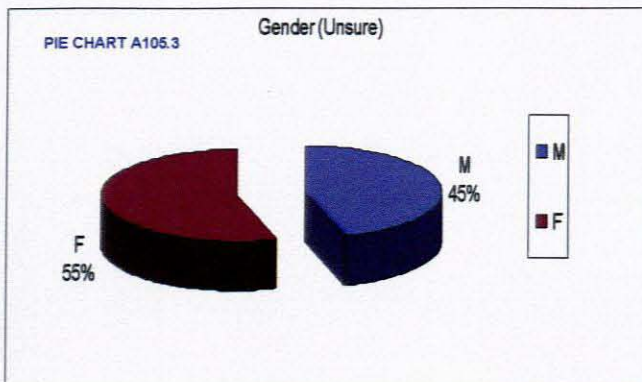
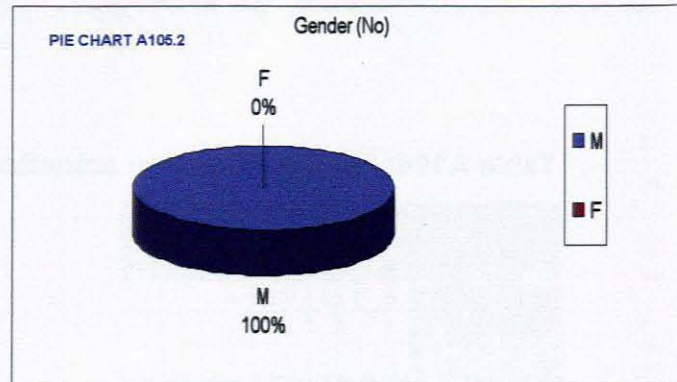
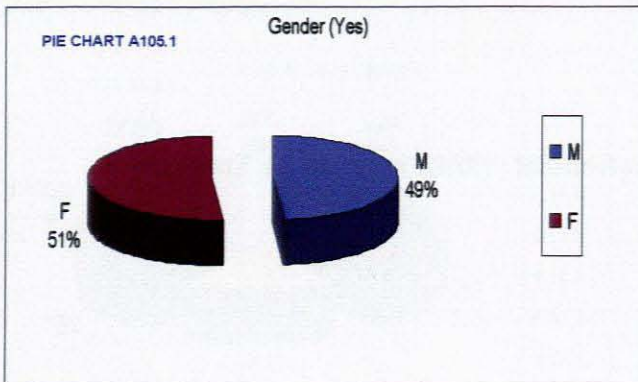


Table A106: Are the business activities reflected within reports to Treasury?

Q13	Total	SUB-DIRECTORATE														
		MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	37	0	2	1	8	6	1	1	1	3	2	2	2	5	0	3
N	6	0	0	0	0	1	0	1	0	0	1	0	0	1	0	1
U	31	0	0	0	10	5	0	1	0	2	0	4	3	0	0	6
	73	0	2	1	18	12	1	3	1	5	3	6	5	1	10	

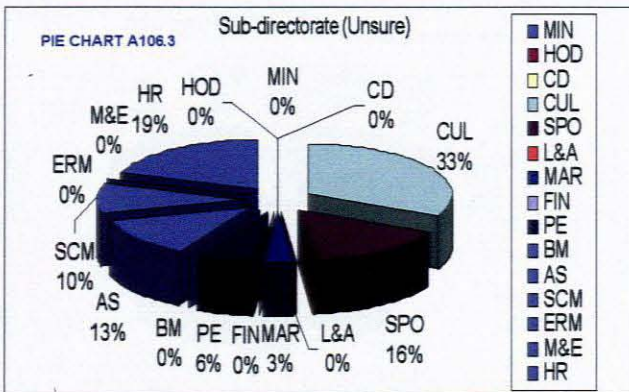
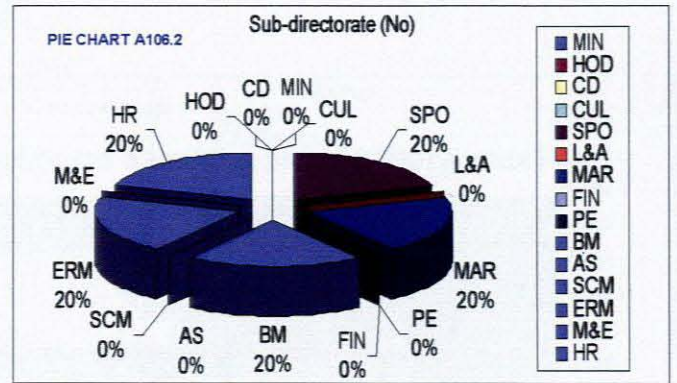
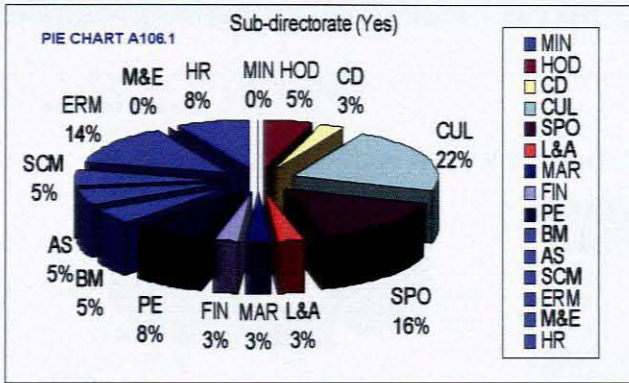
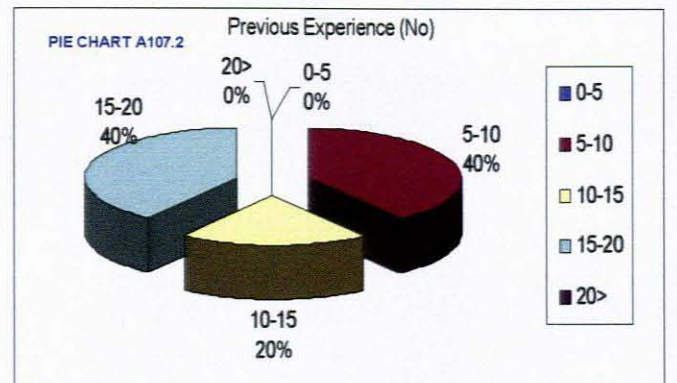
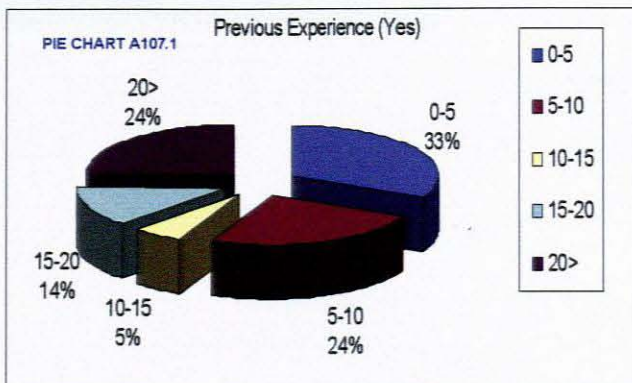


Table A107: Are the business activities reflected within reports to Treasury?

Q14	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	37	12	9	2	5	9
N	6	0	2	1	2	0
U	31	17	3	2	2	7
	73	29	14	5	9	16



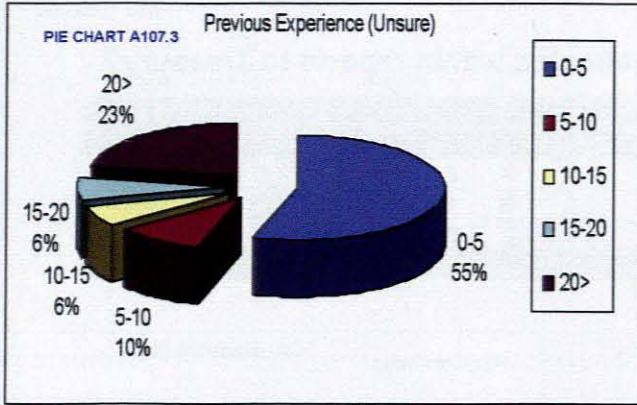
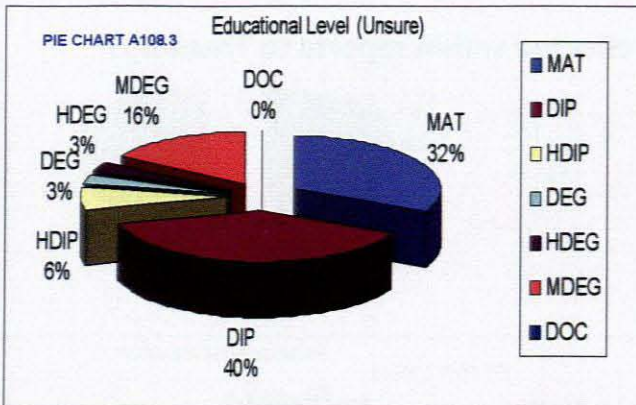
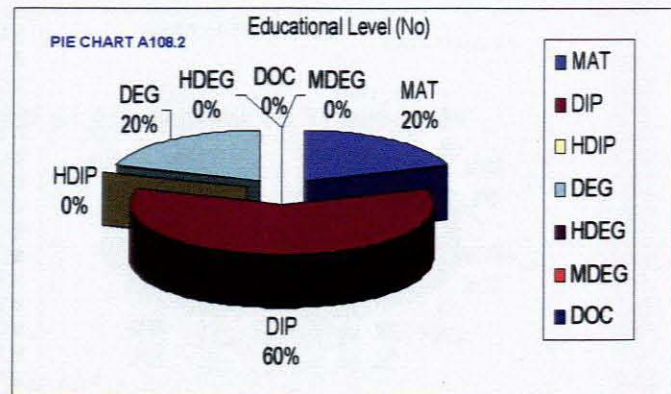
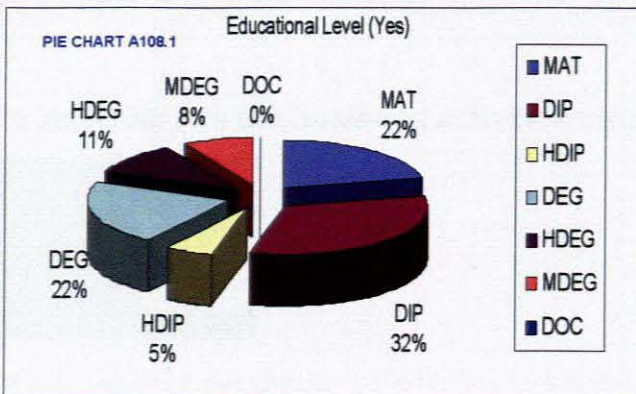


Table A108: Are the business activities reflected within reports to Treasury?

Q18	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	37	8	12	2	8	4	3	0
N	5	1	3	0	1	0	0	0
U	31	10	12	2	1	1	5	0
	73	19	27	4	10	6	8	0



Question 19 – Accountability (answerability)

Table A109: Is the performance of individuals aligned to the strategic plan?

Q19	Total	AGE									
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>	
Y	38	5	11	4	4	2	5	4	3	0	
N	19	4	3	3	2	6	1	0	0	0	
U	16	0	5	2	5	1	1	2	0	0	
	73	9	19	9	11	9	7	6	3	0	

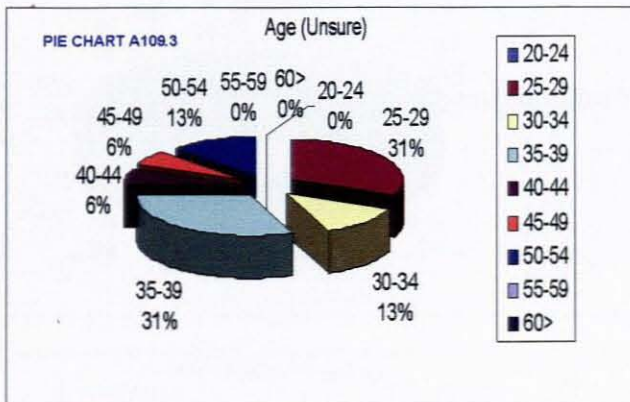
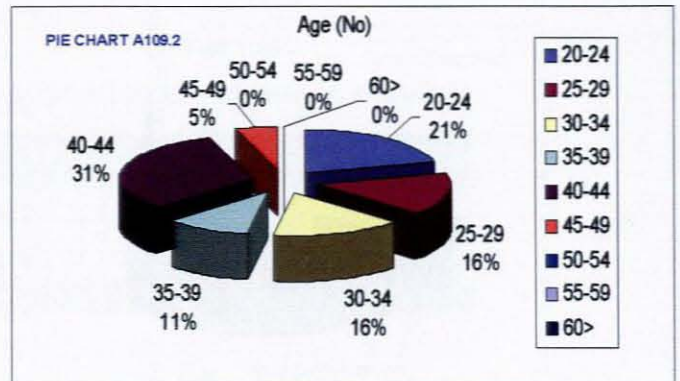
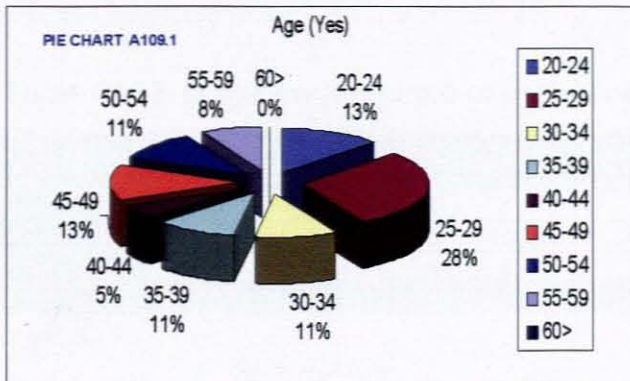


Table A110: Is the performance of individuals aligned to the strategic plan?

Q19	Total	LEVEL				
		4-6	7-8	9-10	11-12	13>
Y	38	10	16	9	3	0
N	19	6	7	4	1	1
U	16	3	8	5	0	0
	73	19	31	18	4	1

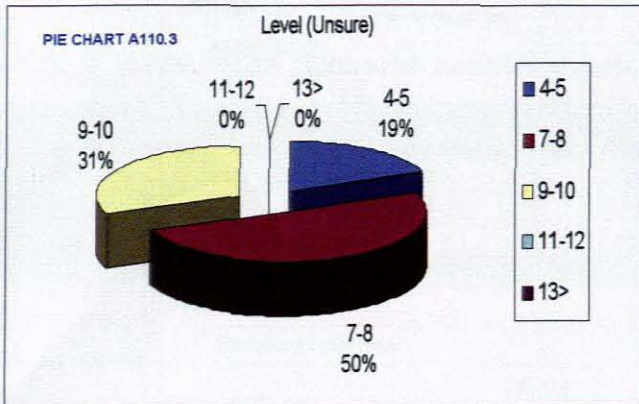
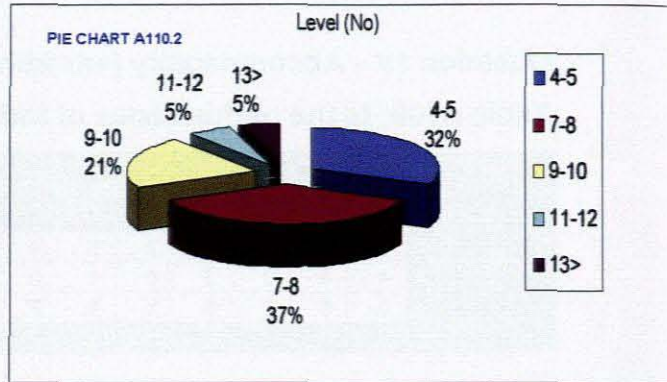
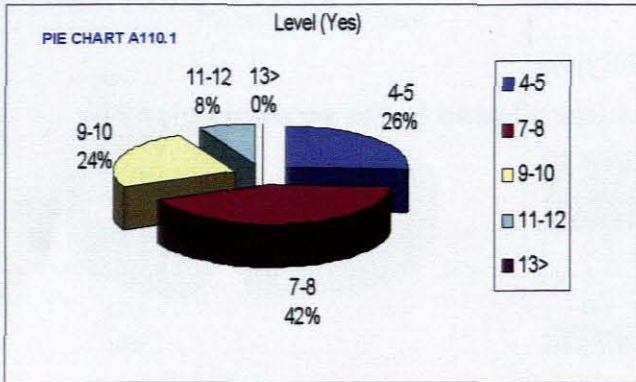
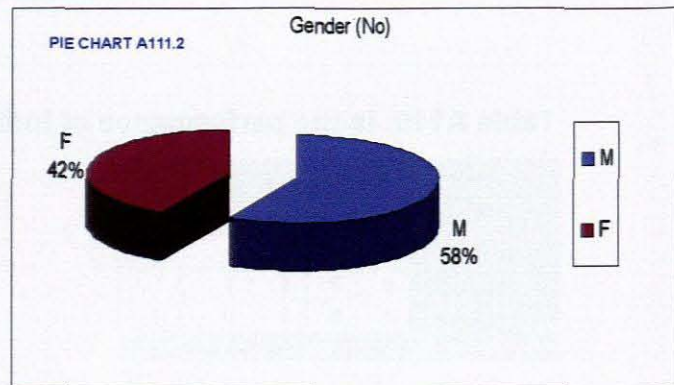
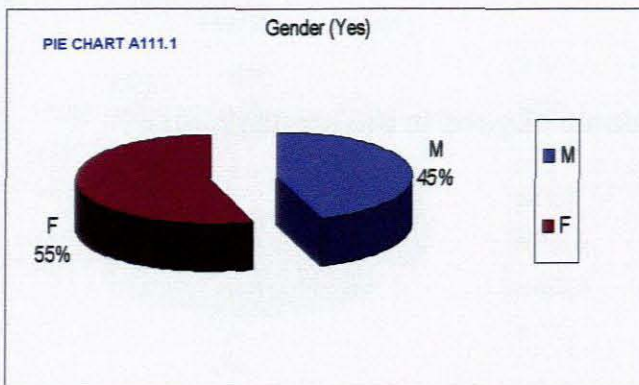


Table A111: Is the performance of individuals aligned to the strategic plan?

Q19	GENDER		
	Total	M	F
Y	38	17	21
N	19	11	8
U	16	9	7
	73	37	36



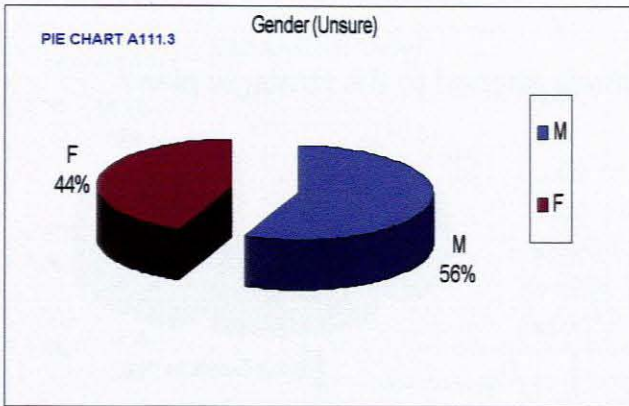


Table A112: Is the performance of individuals aligned to the strategic plan?

Q19	SUB-DIRECTORATE															
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	38	0	1	1	8	8	1	1	0	3	2	3	3	4	0	3
N	19	0	1	0	5	2	0	2	1	1	1	1	1	1	0	3
U	16	0	0	0	5	2	0	0	0	1	0	2	1	1	0	4
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10

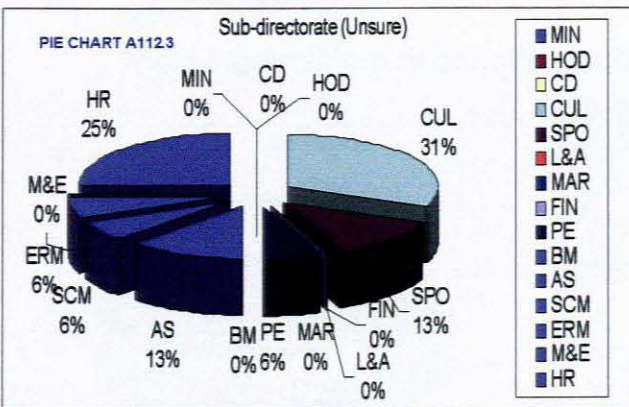
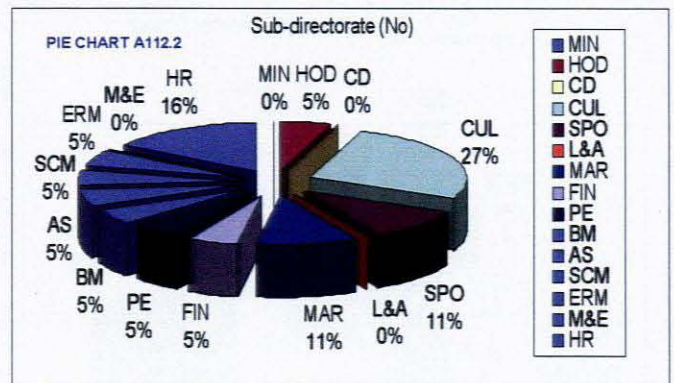
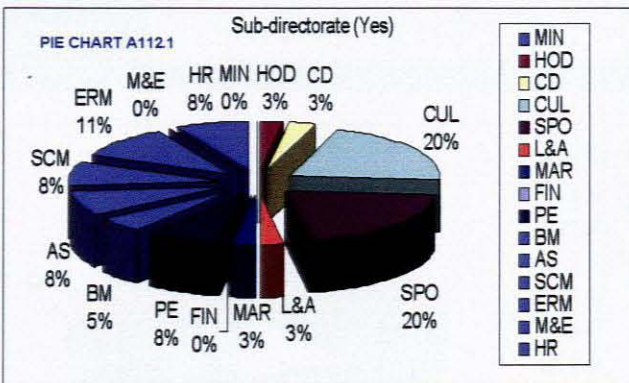


Table A113: Is the performance of individuals aligned to the strategic plan?

Q13	PREVIOUS EXPERIENCE					
	Total	0-5	5-10	10-15	15-20	20>
Y	38	15	8	3	4	8
N	19	6	3	1	5	4
U	16	8	3	1	0	4
	73	29	14	5	9	16

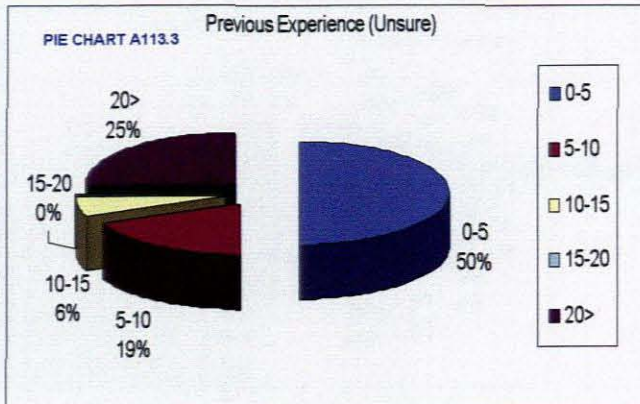
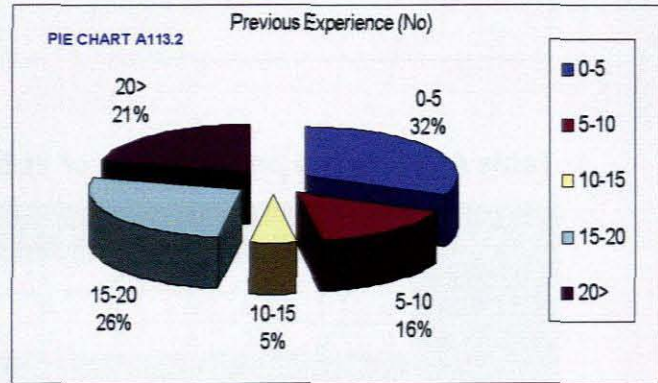
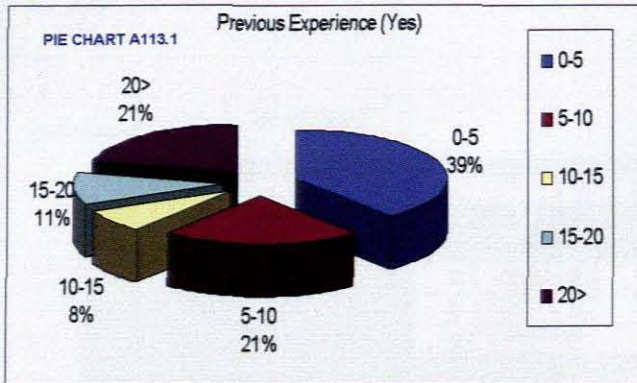
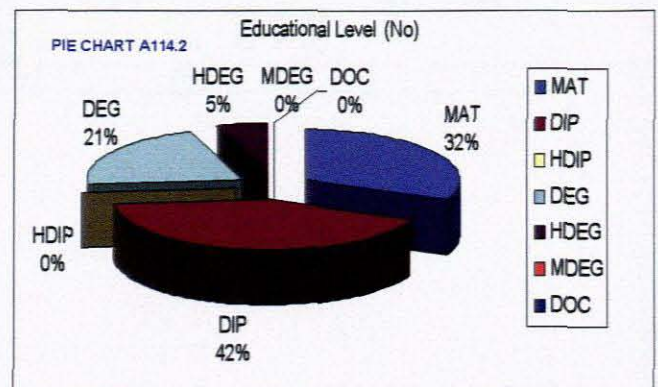
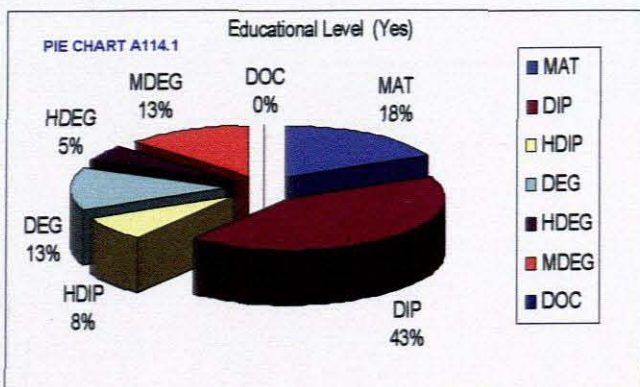
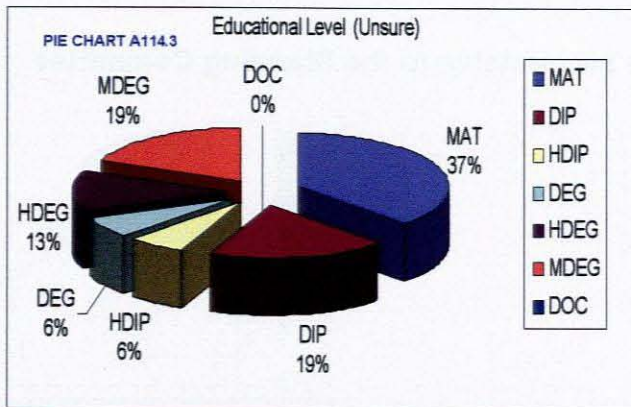


Table A114: Is the performance of individuals aligned to the strategic plan?

Q14	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	38	7	16	3	5	2	5	0
N	19	6	8	0	4	1	0	0
U	16	6	3	1	1	2	3	0
	73	19	27	4	10	5	8	0





Question 20 – Accountability (answerability)

Table A115: Is senior management held accountable to the Standing Committee for Public accounts (SCOPA)?

AGE	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	49	6	14	5	7	3	6	6	2	0
N	6	1	1	1	0	3	0	0	0	0
U	18	2	4	3	4	3	1	0	1	0
	73	9	19	9	11	9	7	6	3	0

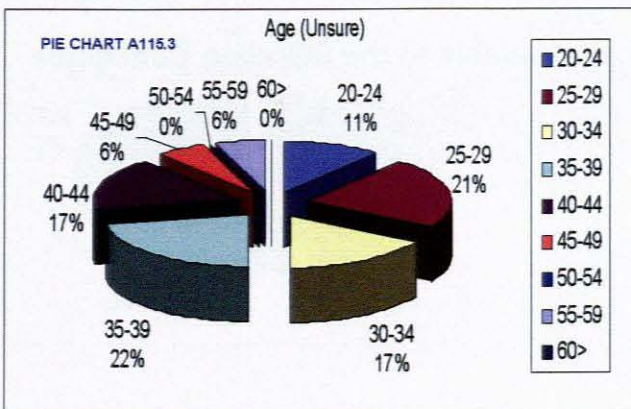
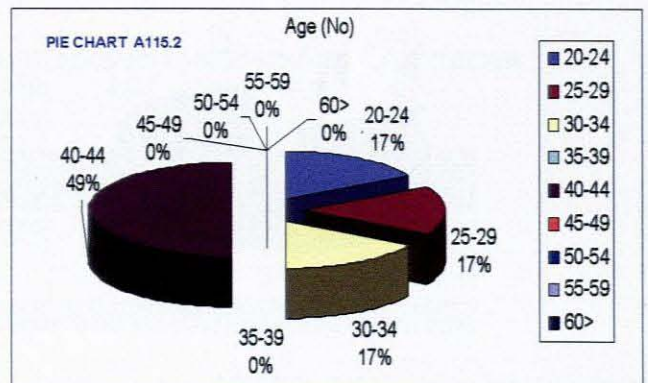
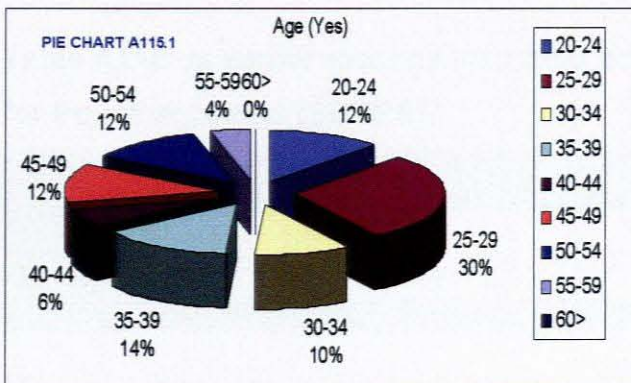


Table A116: Is senior management held accountable to the Standing Committee for Public accounts (SCOPA)?

Q24	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	49	13	19	13	3	1
N	6	1	2	2	1	0
U	18	5	10	3	0	0
	73	19	31	18	4	1

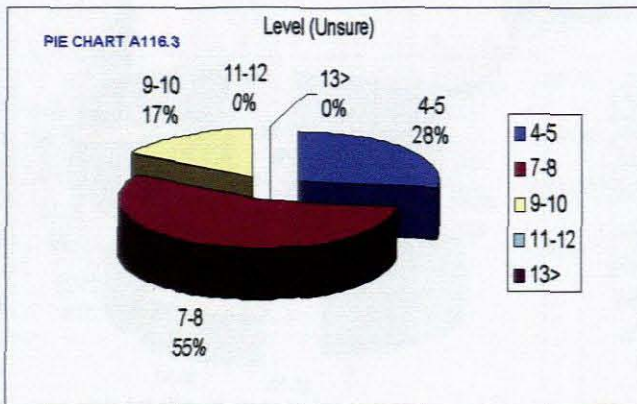
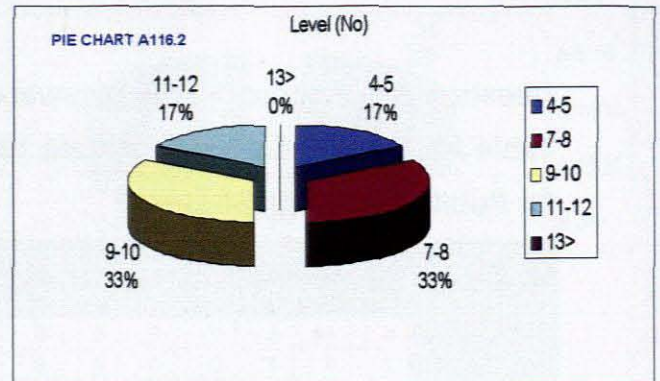
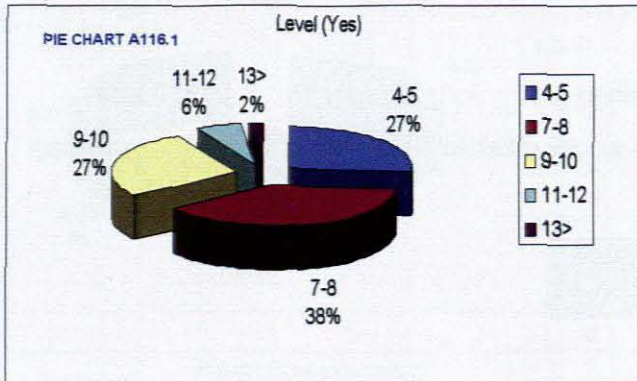


Table A117: Is senior management held accountable to the Standing Committee for Public accounts (SCOPA)?

Q24	Total	GENDER	
		M	F
Y	49	24	25
N	6	4	2
U	18	9	9
	73	37	36

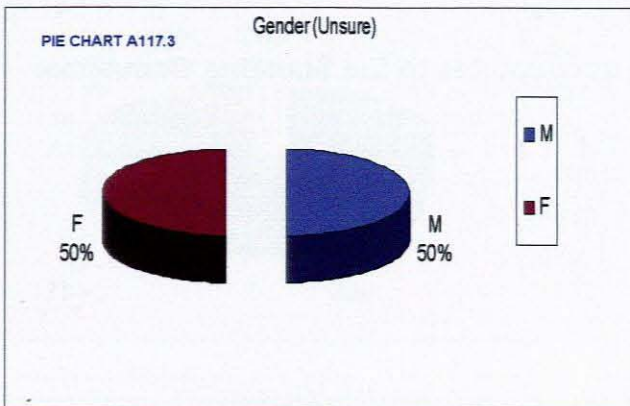
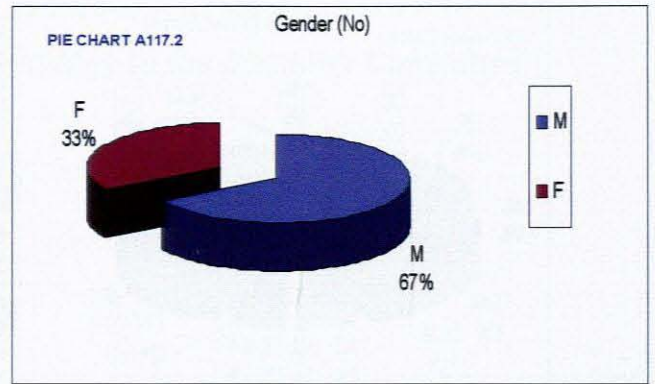
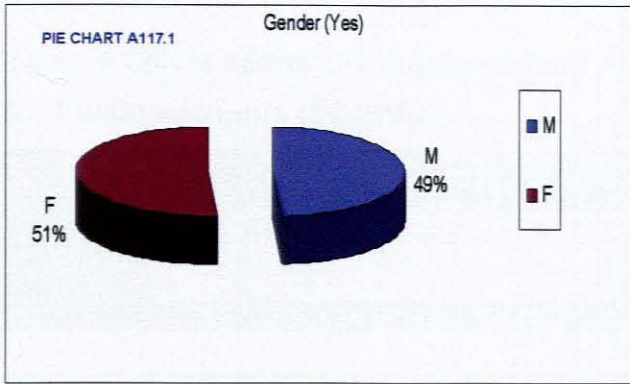
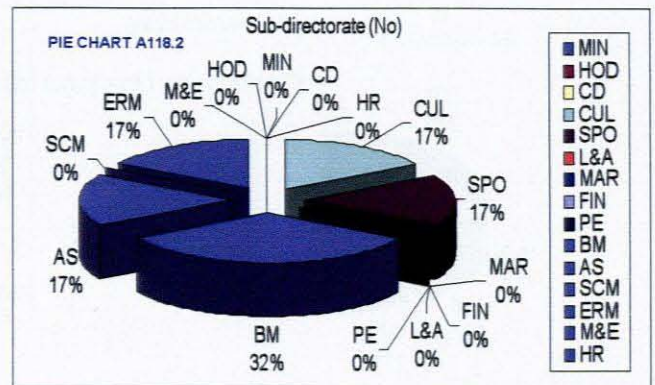
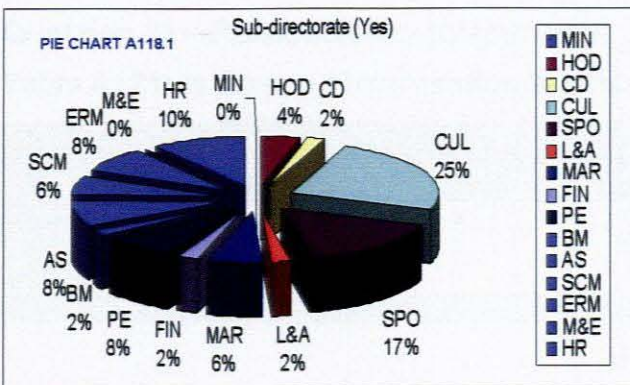


Table A118: Is senior management held accountable to the Standing Committee for Public accounts (SCOPA)?

GDP	Total	SUB-DIRECTORATE														
		MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	49	0	2	1	12	8	1	3	1	4	1	4	3	4	0	5
N	6	0	0	0	1	1	0	0	0	0	2	1	0	1	0	0
U	18	0	0	0	5	3	0	0	0	1	0	1	2	1	0	5
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10



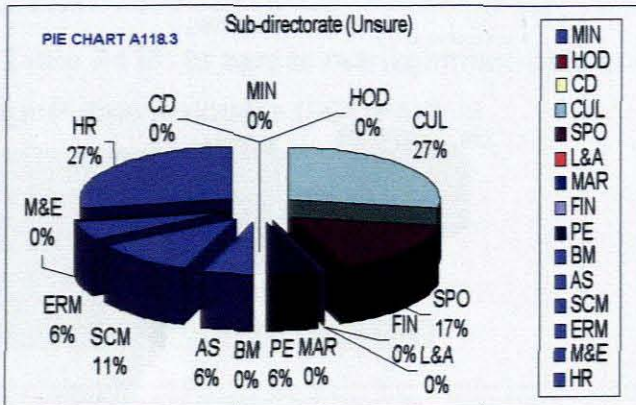


Table A119: Is senior management held accountable to the Standing Committee for Public accounts (SCOPA)?

Q29	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	49	18	11	4	4	12
N	5	2	1	0	3	0
U	18	9	2	1	2	4
	73	29	14	5	9	16

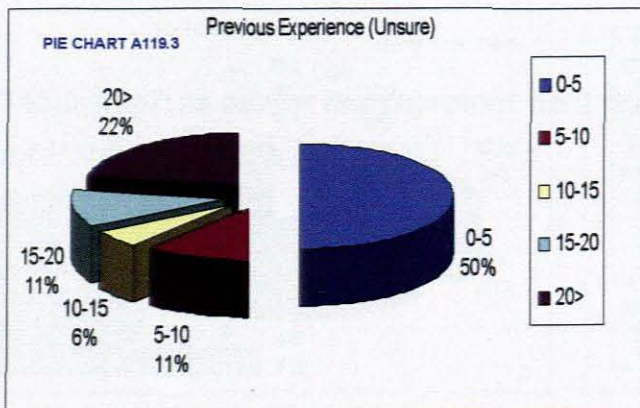
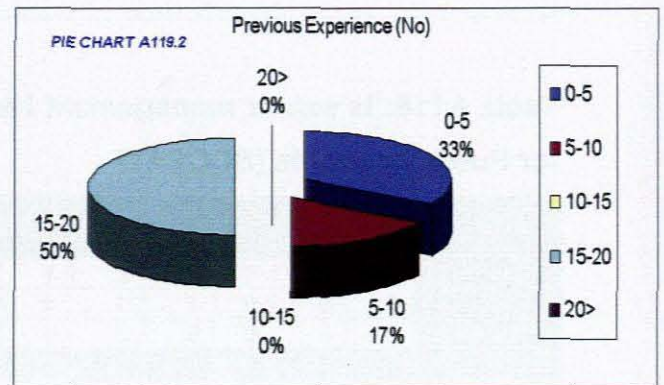
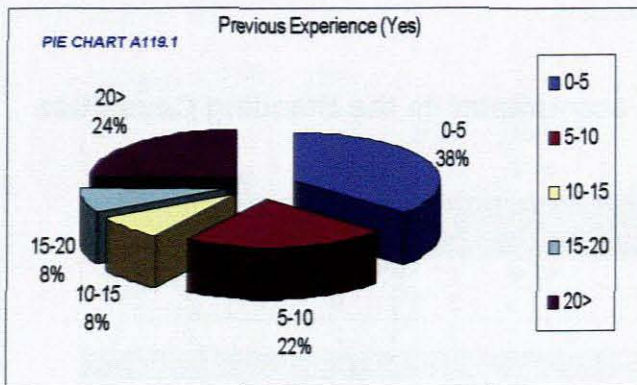
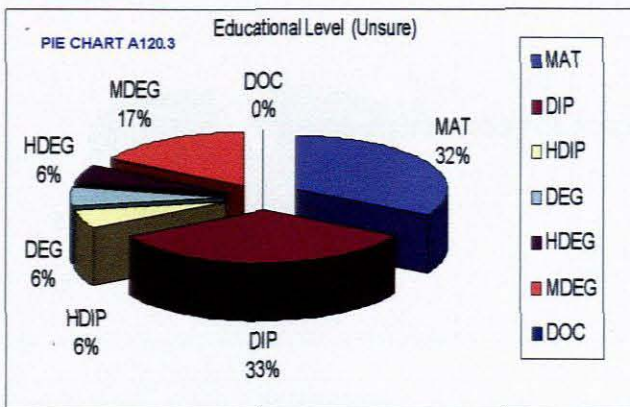
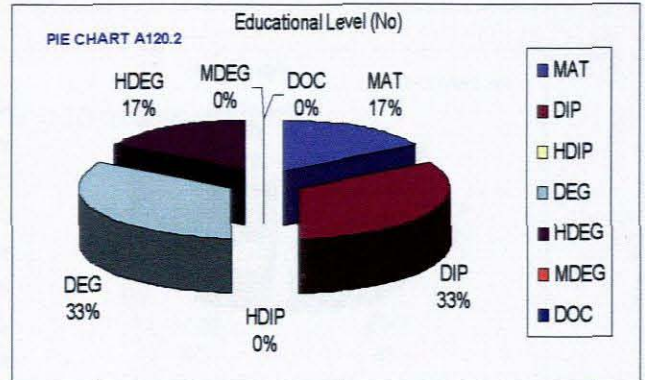
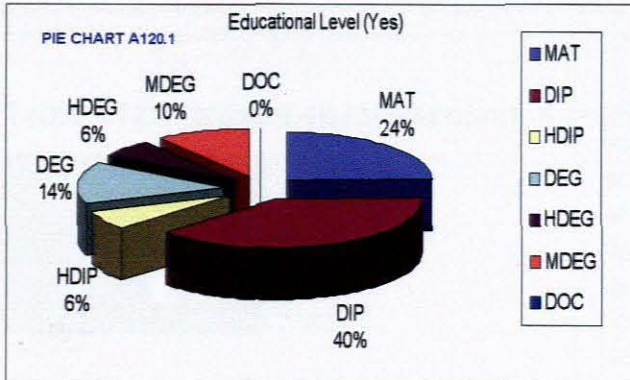


Table A120: Is senior management held accountable to the Standing Committee for Public accounts (SCOPA)?

Q20	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	48	12	19	3	7	3	5	0
N	8	1	2	0	2	1	0	0
U	18	6	6	1	1	1	3	0
	73	19	27	4	10	6	8	0



Question 21 – Responsibility (blame/duty)

Table A121: Is there an intervention in place for corrective action?

Q21	AGE									
	Total	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60+
Y	29	2	9	3	3	3	3	3	3	0
N	19	4	4	3	2	4	1	1	0	0
U	25	3	6	3	6	2	3	2	0	0
	73	9	19	9	11	9	7	6	3	0

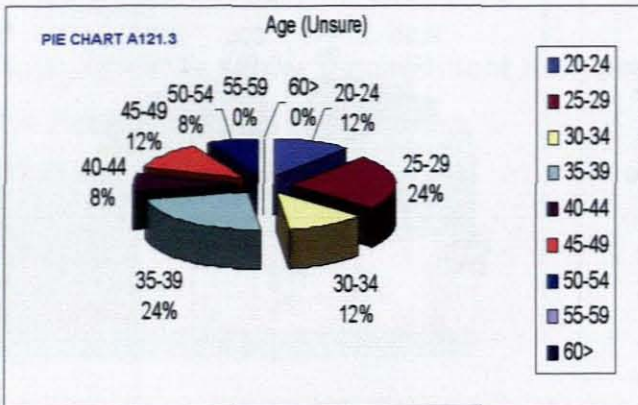
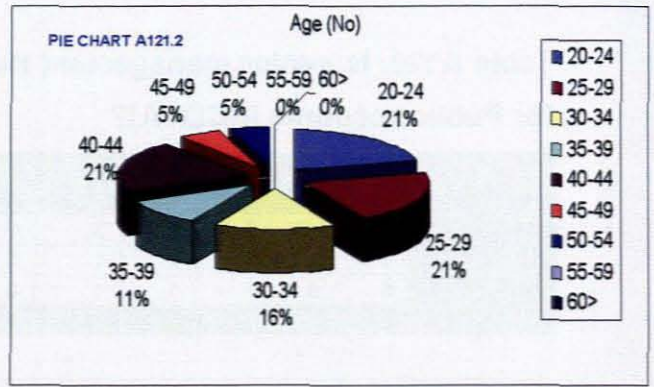
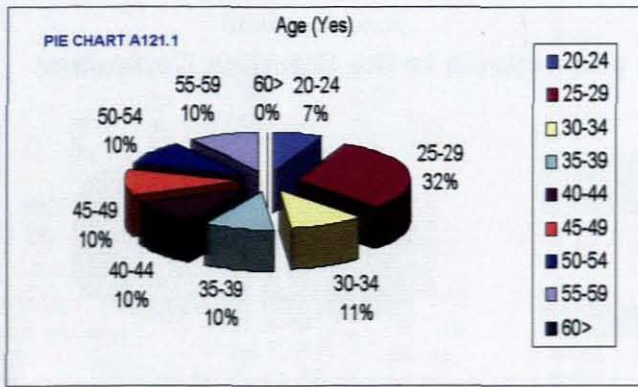
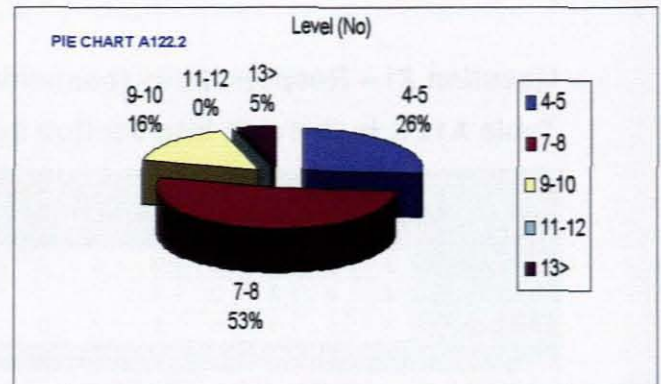
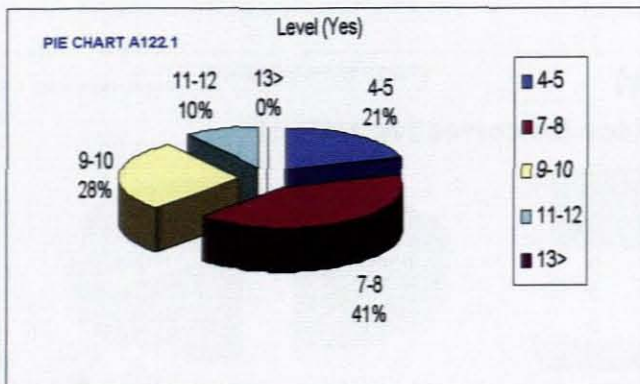


Table A122: Is there an intervention in place for corrective action?

Q21	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	23	6	12	8	3	0
N	19	5	10	3	0	1
U	26	8	9	7	1	0
	73	19	31	18	4	1



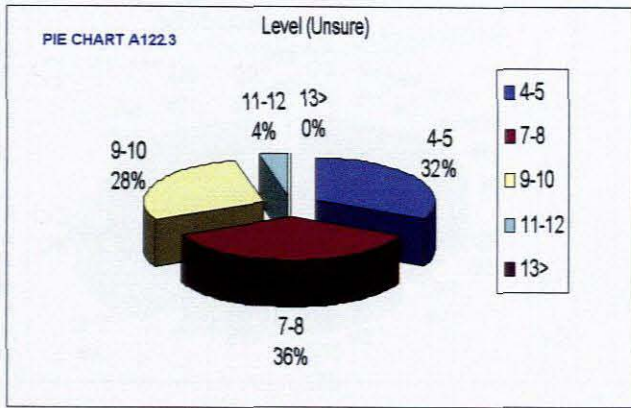


Table A123: Is there an intervention in place for corrective action?

Q21	GENDER		
	Total	M	F
Y	29	11	18
N	19	10	9
U	25	16	9
	73	37	36

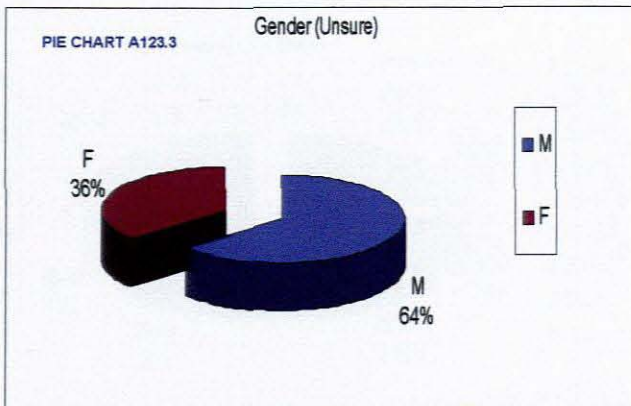
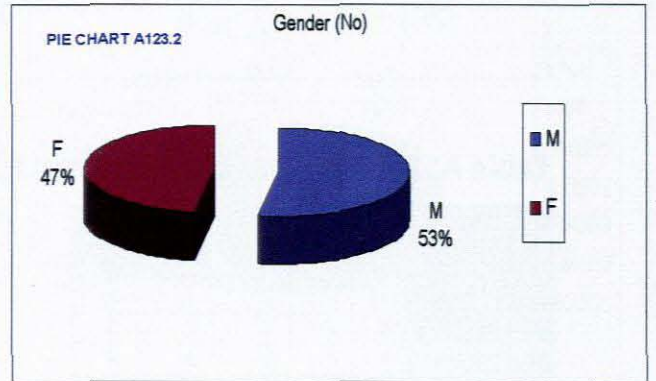
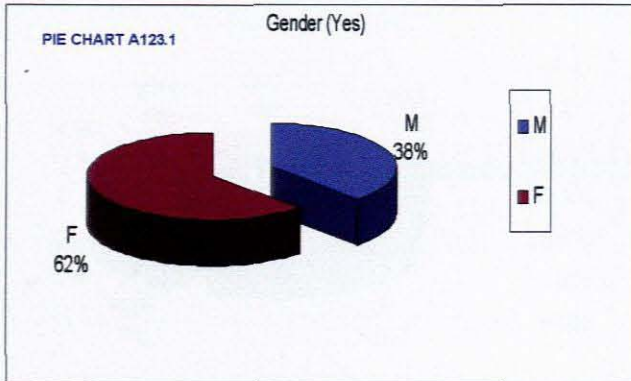


Table A124: Is there an intervention in place for corrective action?

Q21	Total	SUB-DIRECTORATE														
		MIN	HOD	CO	CUL	SPC	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	29	0	1	0	10	4	1	0	0	1	1	2	3	3	0	3
N	19	0	0	0	3	5	0	2	1	2	1	1	1	1	0	2
U	25	0	1	1	5	3	0	1	0	2	1	3	1	2	0	5
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10

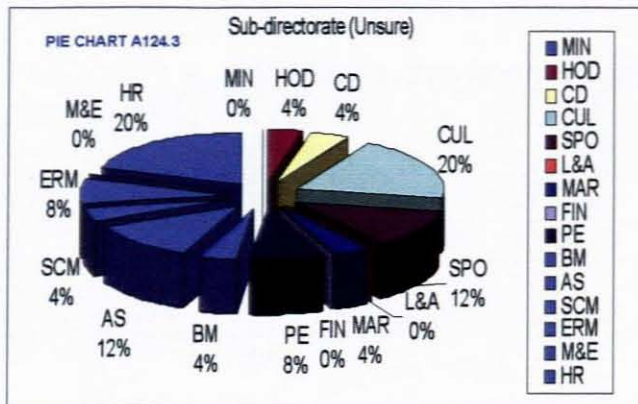
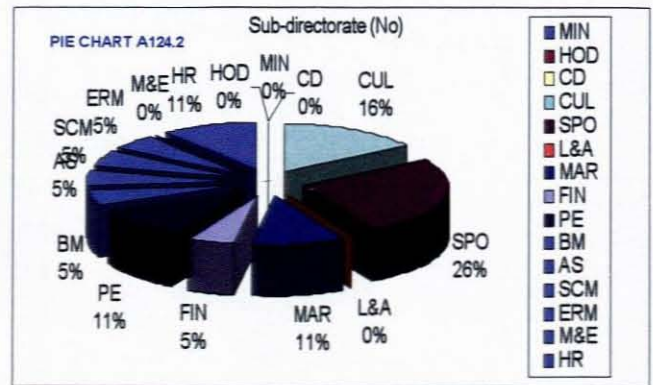
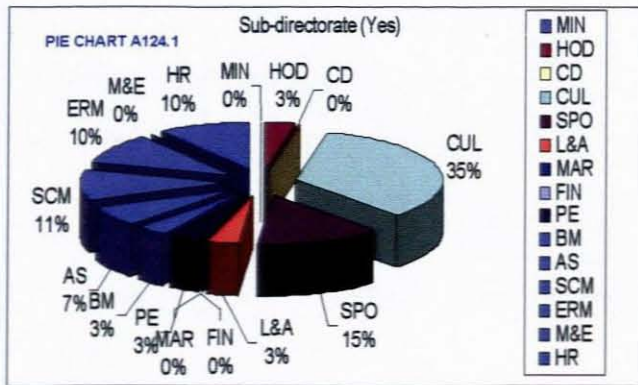
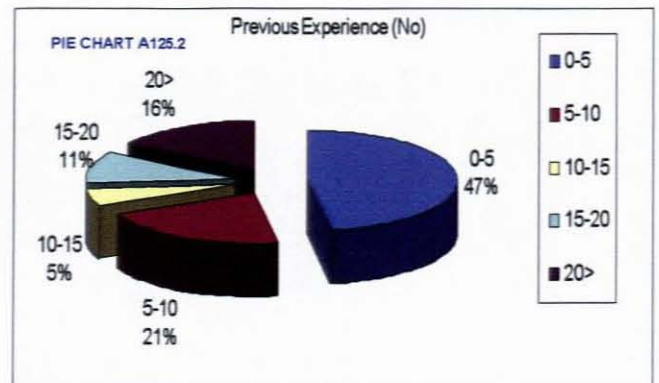
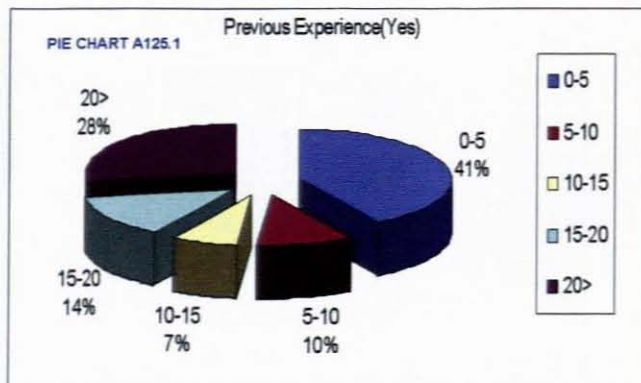


Table A125: Is there an intervention in place for corrective action?

Q21	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	29	12	3	2	4	8
N	19	9	4	1	2	3
U	26	8	7	2	3	5
	73	29	14	5	9	16



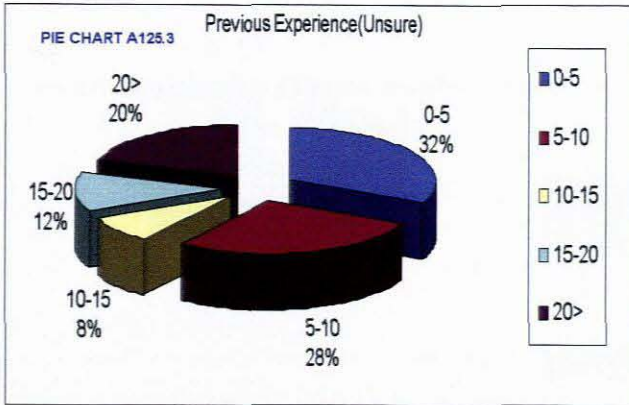
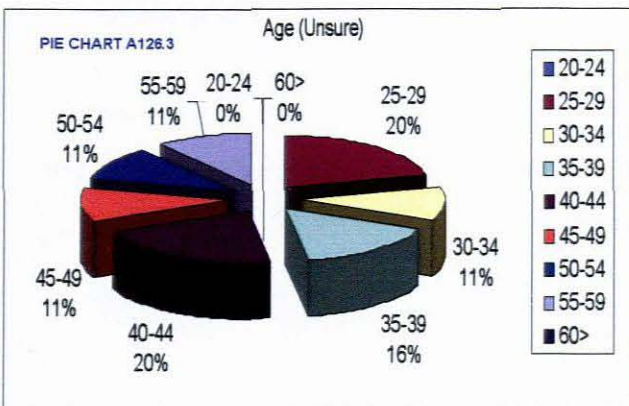
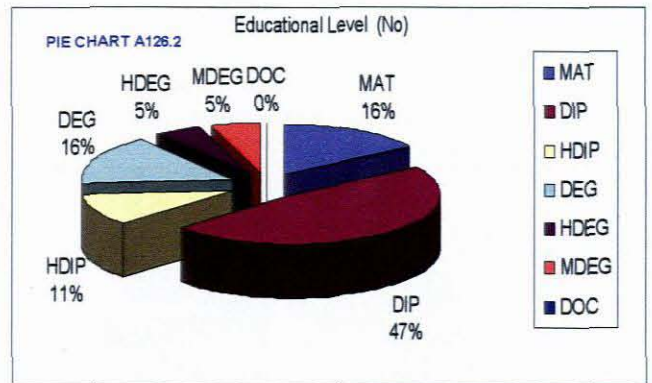
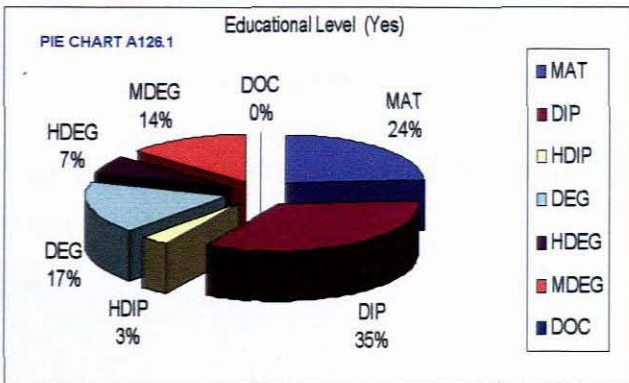


Table A126: Is there an intervention in place for corrective action?

Q31	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	28	7	10	1	5	2	4	0
N	19	3	9	2	3	1	1	0
U	26	9	8	1	2	2	3	0
	73	19	27	4	10	5	8	0



Question 22 – Responsibility (blame/duty)

Table A127: Are disciplinary measures in place where repeat offenders have been identified?

Q22	AGE									
	Total	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	42	9	12	6	6	1	4	3	1	0
N	12	0	3	1	2	4	1	1	0	0
U	19	0	4	2	3	4	2	2	2	0
	73	9	19	9	11	9	7	6	3	0

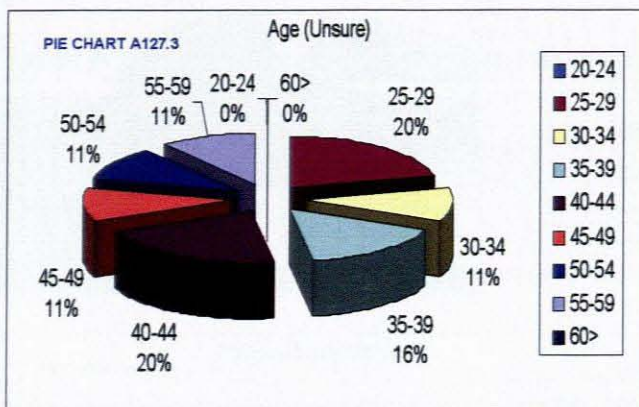
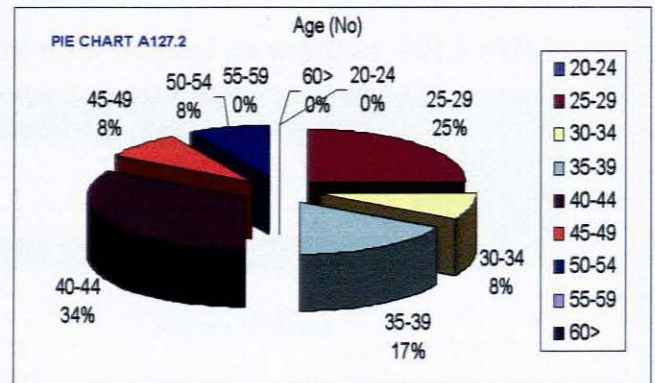
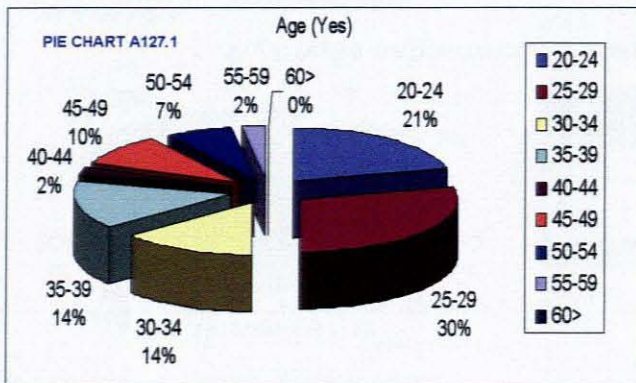


Table A128: Are disciplinary measures in place where repeat offenders have been identified?

Q23	LEVEL					
	Total	4-6	7-8	9-10	11-12	13>
Y	42	14	17	8	2	1
N	12	4	4	3	1	0
U	19	1	10	7	1	0
	73	19	31	18	4	1

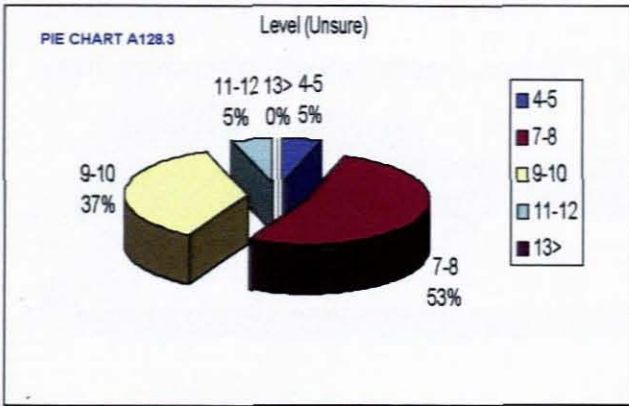
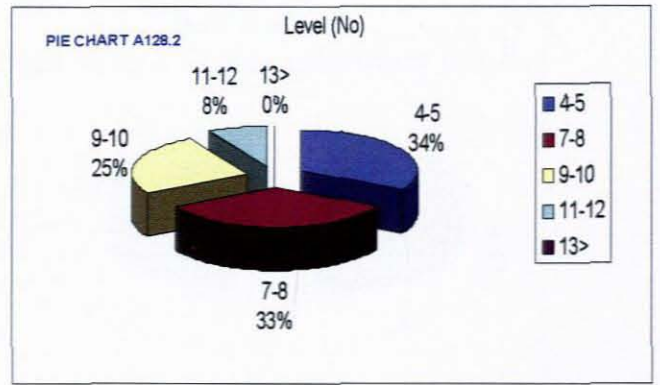
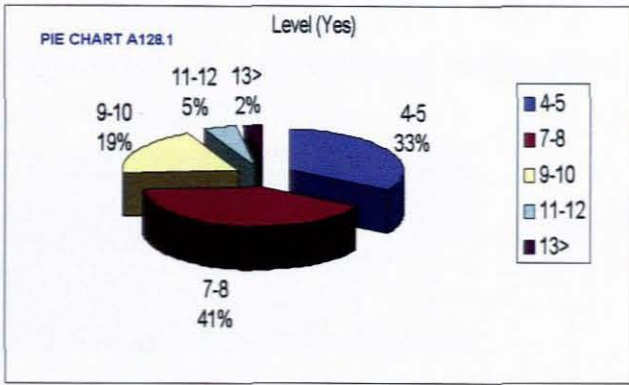
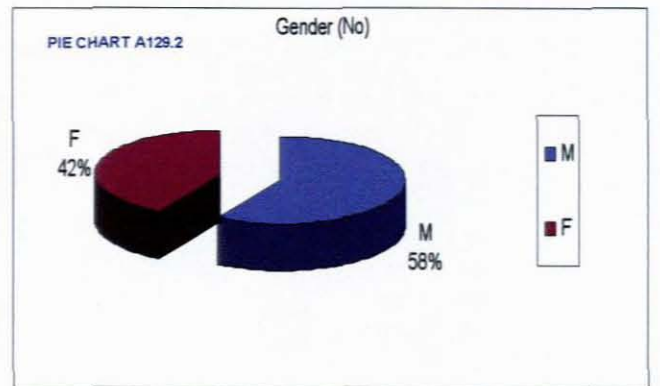
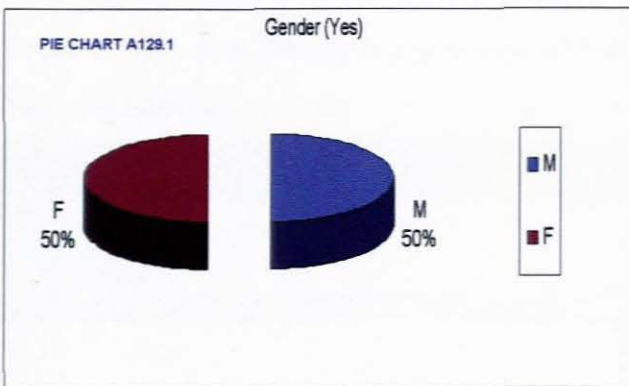


Table A129: Are disciplinary measures in place where repeat offenders have been identified?

Q12	GENDER		
	Total	M	F
Y	42	21	21
N	12	7	5
U	19	9	10
	73	37	36



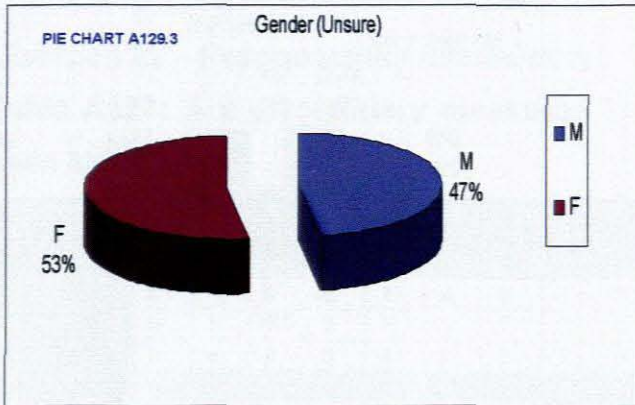


Table A130: Are disciplinary measures in place where repeat offenders have been identified?

Q23	Total	SUB-DIRECTORATE															
		MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR	
Y	42	0	1	1	7	8	0	2	1	1	2	3	4	6	0	6	
N	12	0	0	0	3	2	0	1	0	1	1	1	1	0	0	2	
U	19	0	1	0	8	2	1	0	0	3	0	2	0	0	2		
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	10		

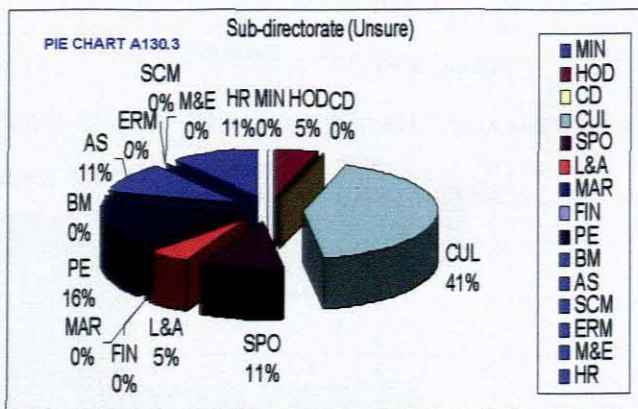
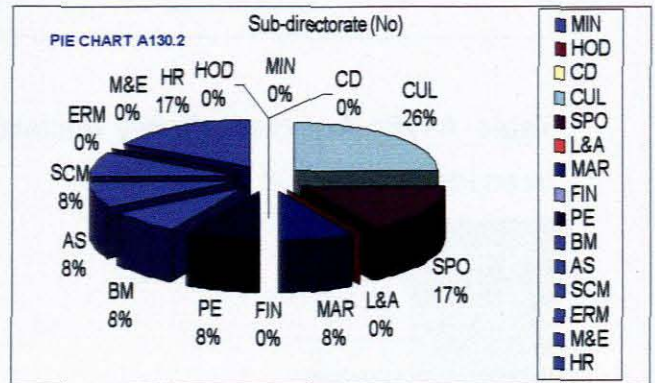
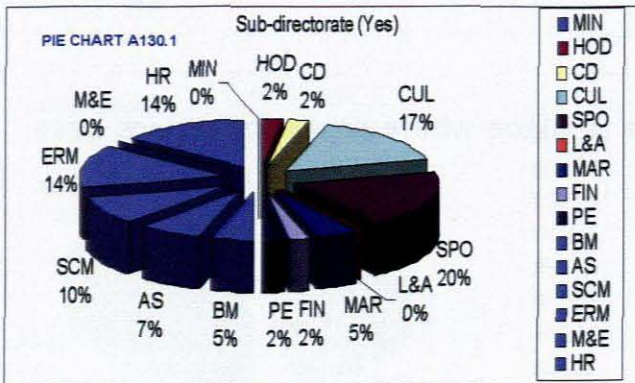


Table A131: Are disciplinary measures in place where repeat offenders have been identified?

GSI	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	42	21	9	0	5	7
N	12	4	2	1	2	3
U	19	4	3	4	2	6
	73	29	14	5	9	16

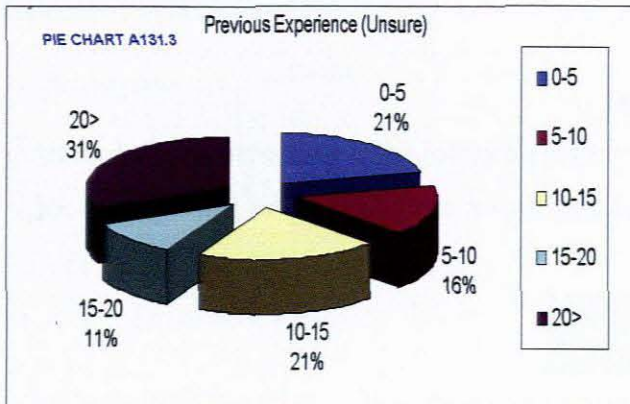
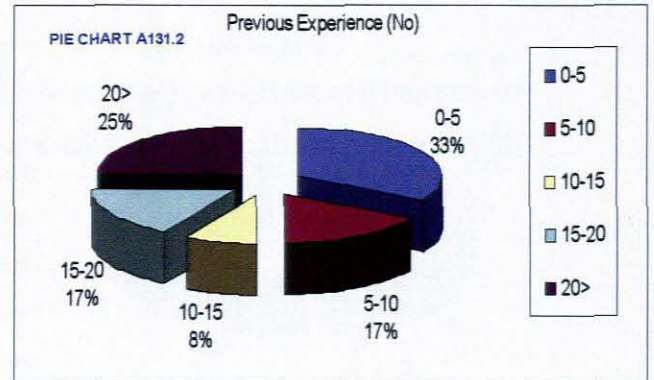
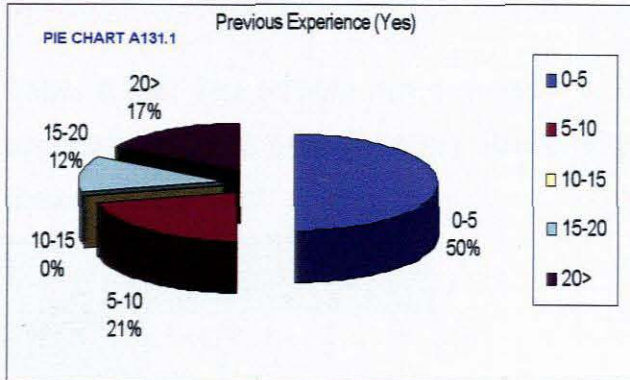
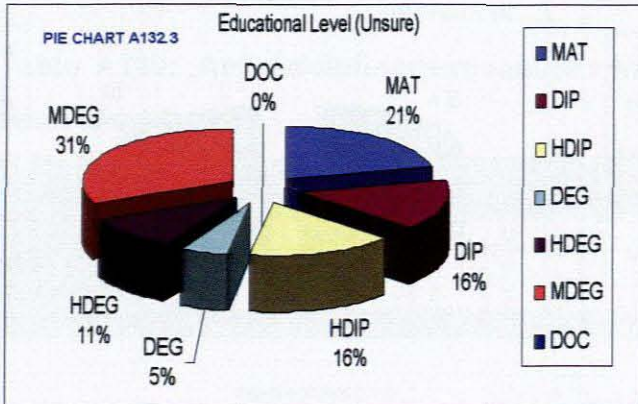
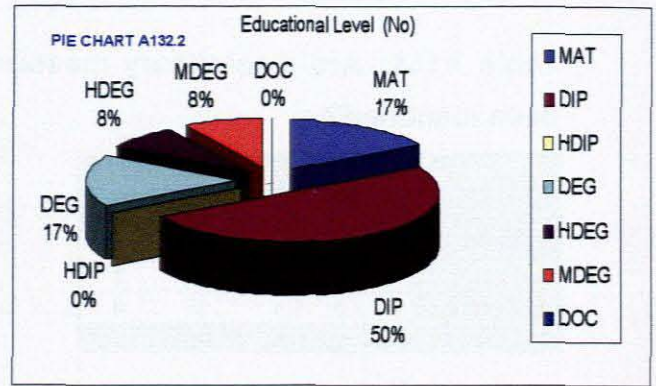
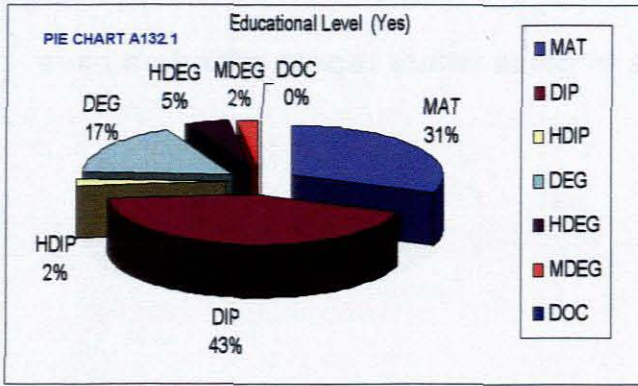


Table A132: Are disciplinary measures in place where repeat offenders have been identified?

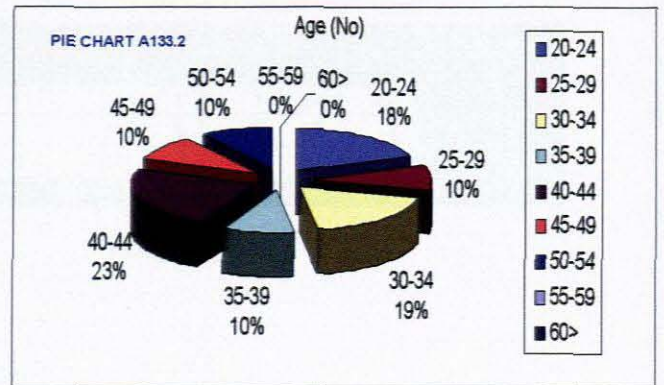
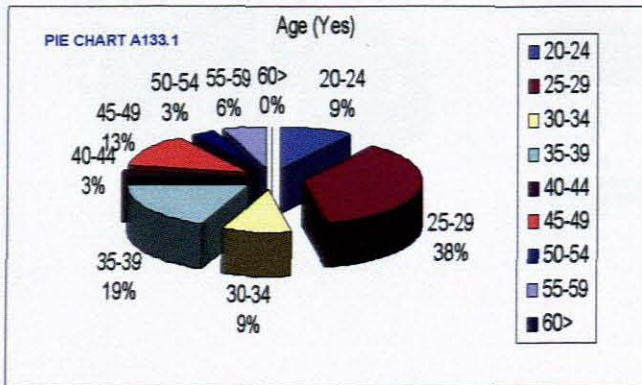
GSI	Total	EDUCATIONAL LEVEL						
		MAT	DIP	HDIP	DEG	HDES	MDEG	DOC
Y	42	13	18	1	7	2	1	0
N	12	2	6	0	2	1	1	0
U	19	4	3	3	1	2	6	0
	73	19	27	4	10	5	8	0



Question 23 – Responsibility (blame/duty)

Table A133: The PFMA, Act 1 of 1999 promotes efficiency and effectiveness of programmes and best practice. Are best practices evident in the application of these processes?

GSI	AGE									
	Total	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	32	3	12	3	6	1	4	1	2	0
N	21	4	2	4	2	5	2	2	0	0
U	20	2	5	2	3	3	1	3	1	0
	73	9	19	9	11	9	7	6	3	0



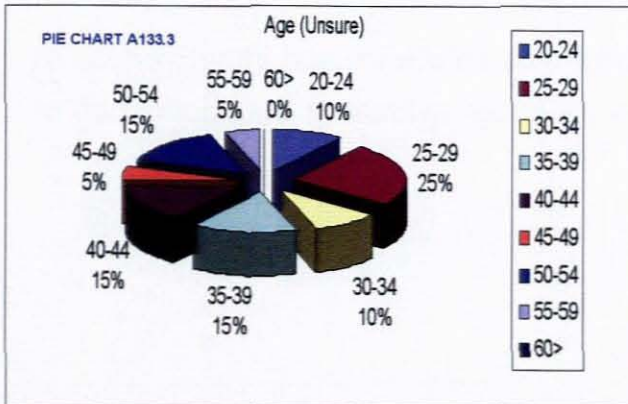


Table A134: The PFMA, Act 1 of 1999 promotes efficiency and effectiveness of programmes and best practice. Are best practices evident in the application of these processes?

GCI	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	32	9	13	9	1	0
N	21	5	9	4	2	1
U	20	5	9	5	1	0
	73	19	31	18	4	1

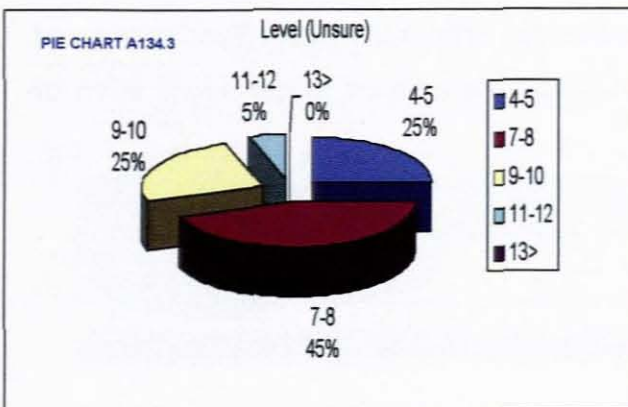
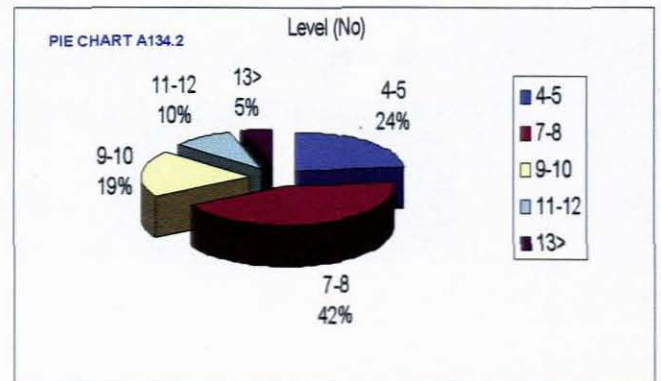
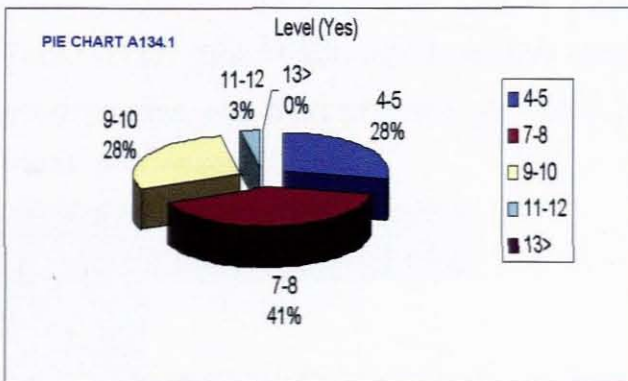


Table A135: The PFMA, Act 1 of 1999 promotes efficiency and effectiveness of programmes and best practice. Are best practices evident in the application of these processes?

Q21	Total	GENDER	
		M	F
Y	32	13	19
N	21	13	8
U	20	11	9
	73	37	36

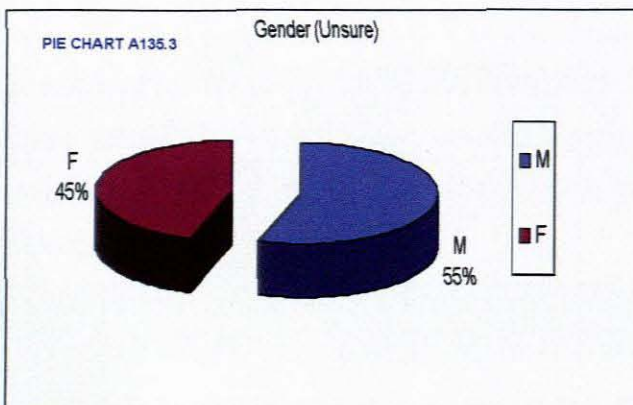
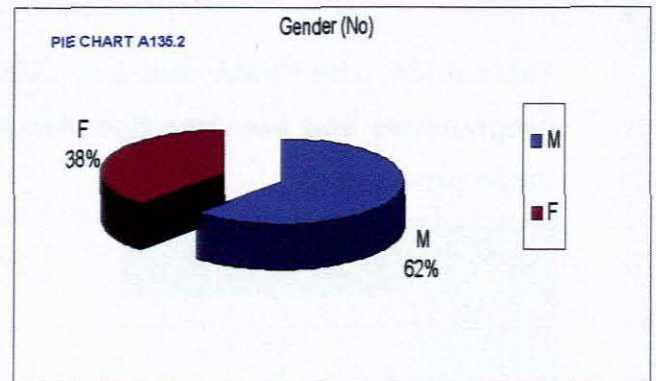
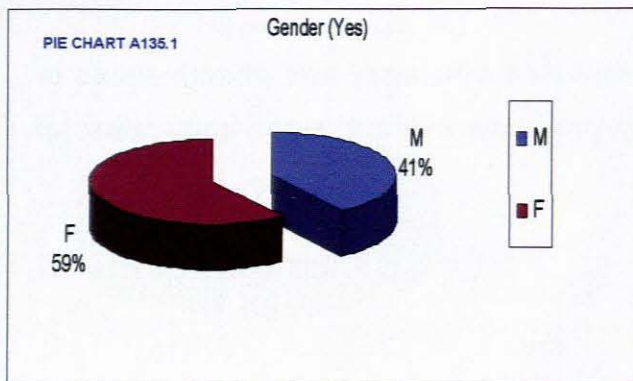


Table A136: The PFMA, Act 1 of 1999 promotes efficiency and effectiveness of programmes and best practice. Are best practices evident in the application of these processes?

Q21	Total	SUB-DIRECTORATE														
		MIN	HOD	CO	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	32	0	1	1	8	6	1	1	0	3	2	3	2	2	0	2
N	21	0	0	0	8	4	0	2	1	1	1	1	2	0	0	
U	20	0	1	0	2	2	0	0	0	1	0	2	2	0	8	
	73	0	2	1	18	12	1	3	1	5	3	6	6	6	0	10

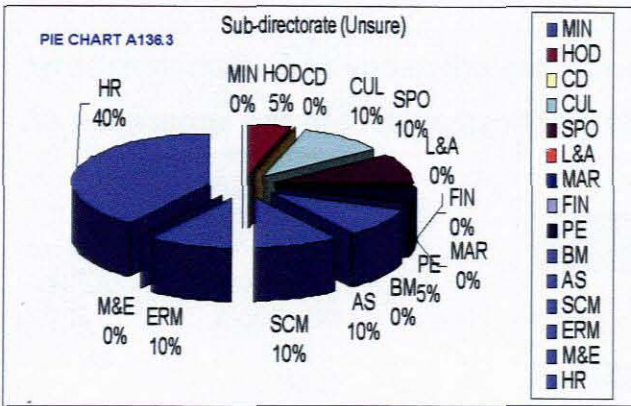
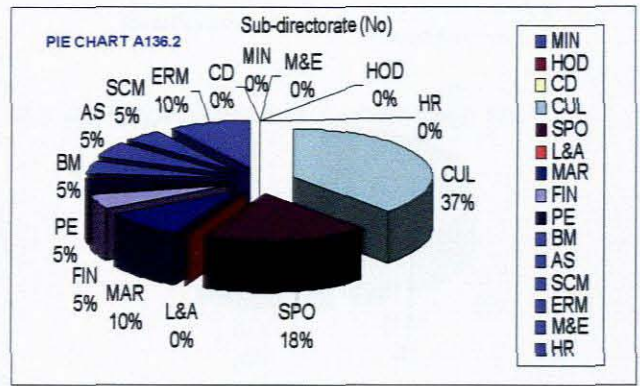
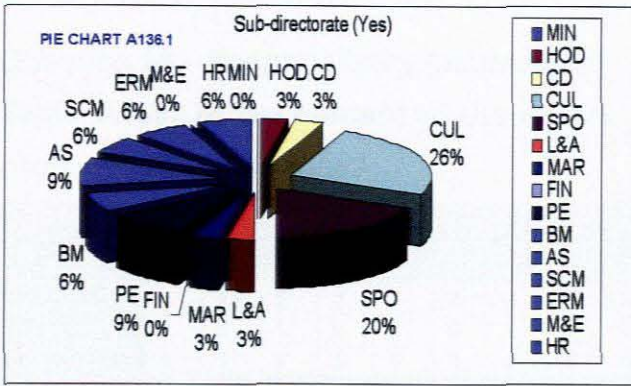
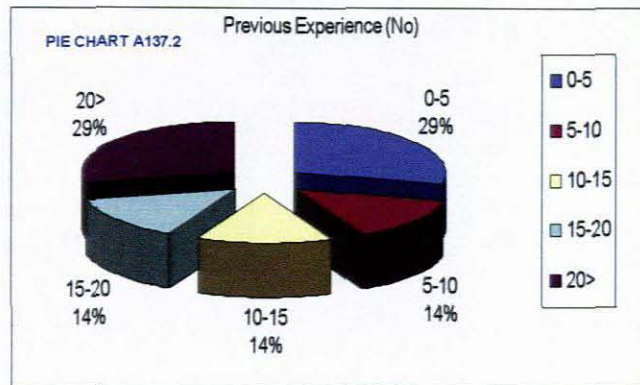
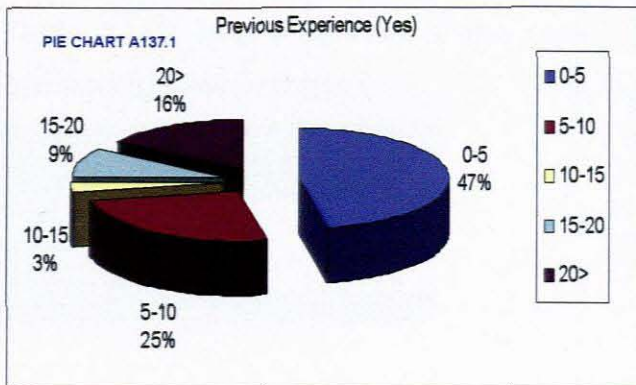


Table A137: The PFMA, Act 1 of 1999 promotes efficiency and effectiveness of programmes and best practice. Are best practices evident in the application of these processes?

Q23	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	32	15	8	1	3	5
N	21	6	3	3	3	6
U	20	8	3	1	3	5
	73	29	14	5	9	16



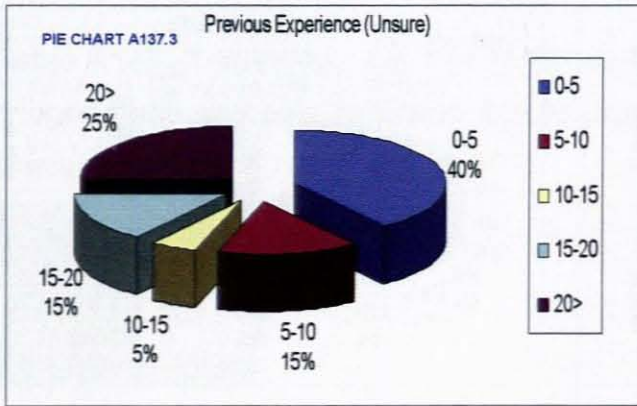
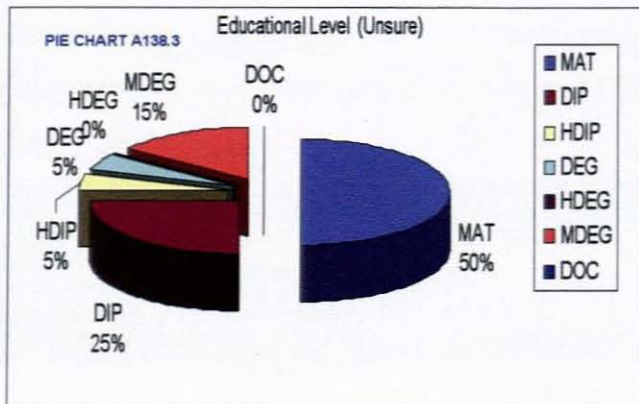
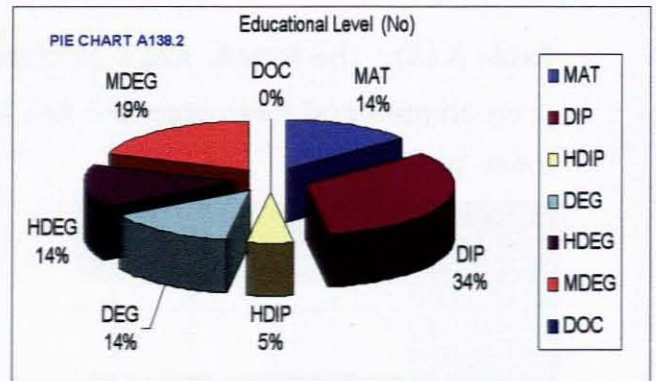
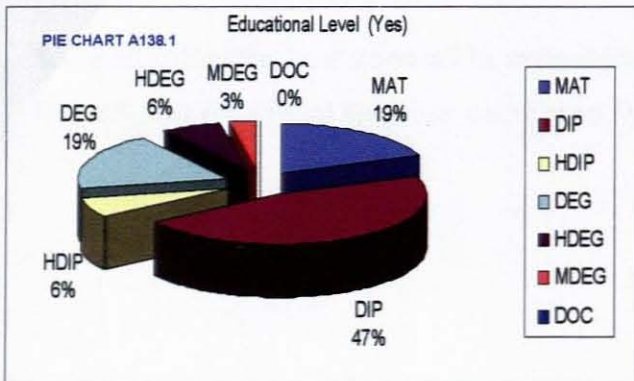


Table A138: The PFMA, Act 1 of 1999 promotes efficiency and effectiveness of programmes and best practice. Are best practices evident in the application of these processes?

Q29	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	32	6	15	2	6	2	1	0
N	21	3	7	1	3	3	4	0
U	20	10	5	1	1	0	3	0
	73	19	27	4	10	5	8	0



Question 24 – Responsibility (blame/duty)

Table A139: Is the content of the report to the Auditor General conducive to promoting best practice?

Q24	Total	AGE									
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>	
Y	40	4	12	6	6	3	4	3	2	0	
N	3	1	0	1	0	0	0	1	0	0	
U	30	4	7	2	5	6	3	2	1	0	
	73	9	19	9	11	9	7	6	3	0	

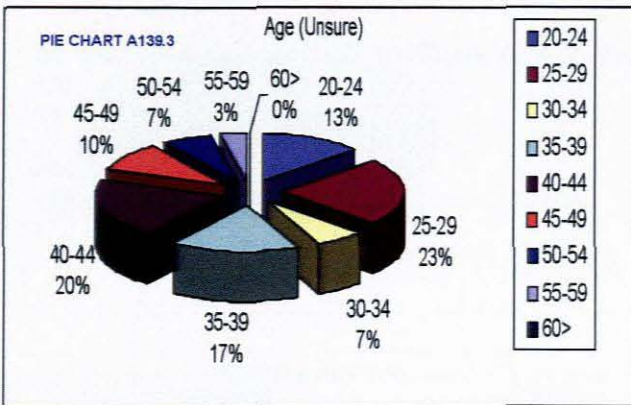
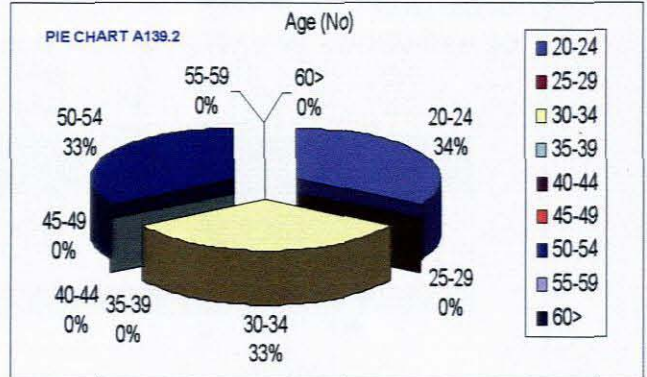
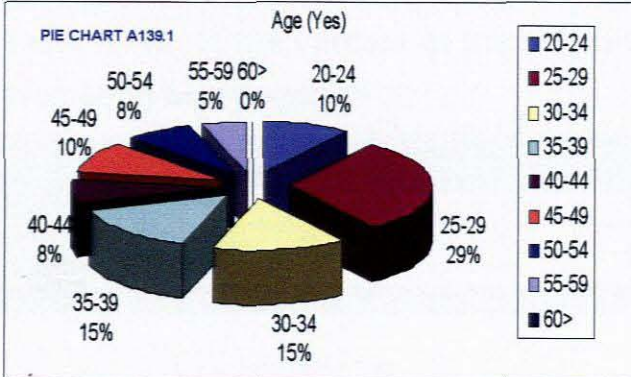


Table A140: Is the content of the report to the Auditor General conducive to promoting best practice?

Q24	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	40	7	18	10	4	1
N	3	2	0	1	0	0
U	30	10	13	7	0	0
	73	19	31	18	4	1

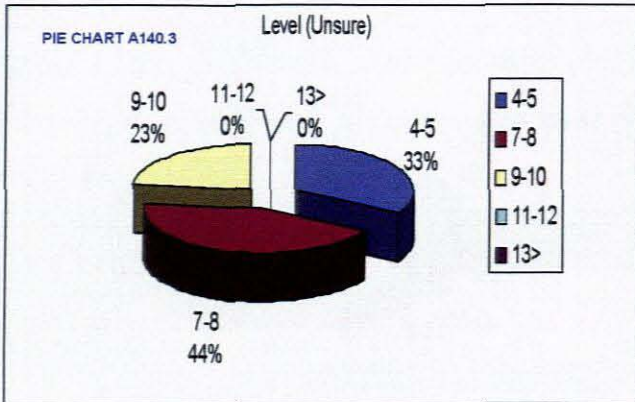
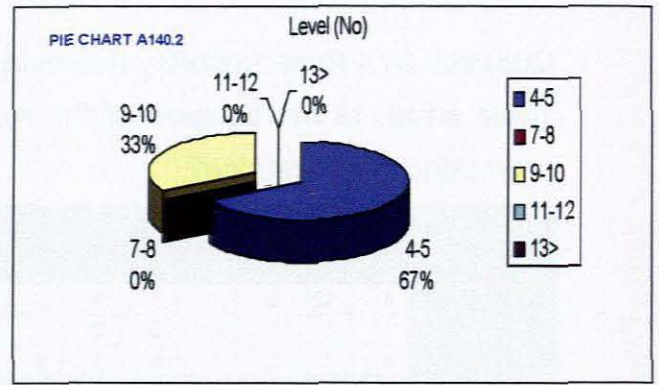
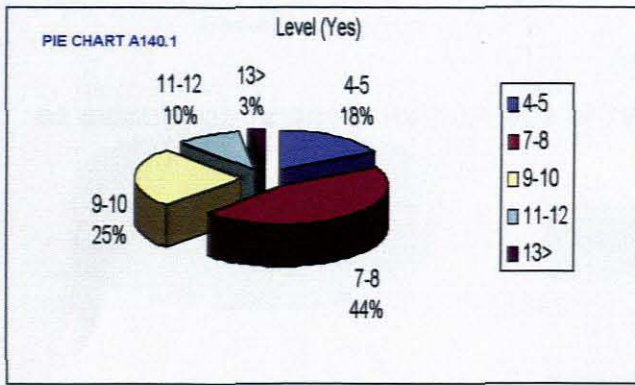
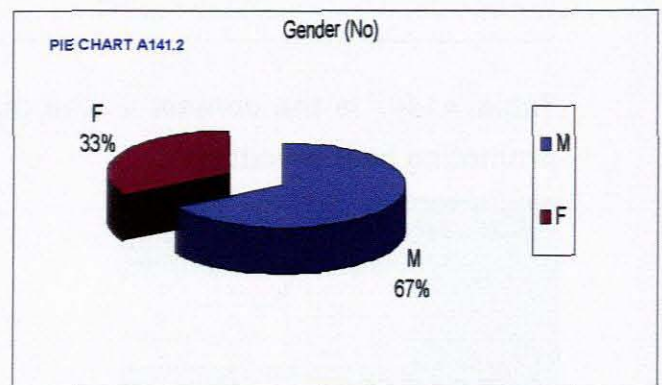
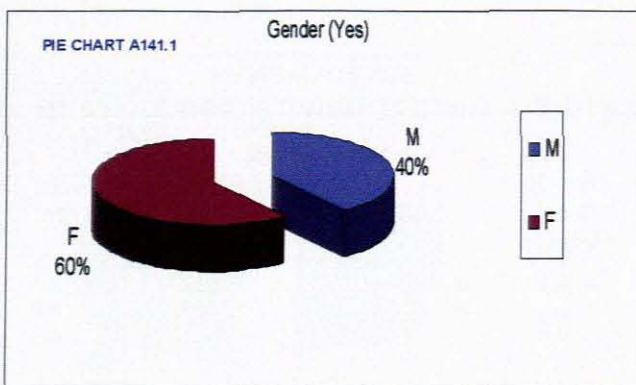


Table A141: Is the content of the report to the Auditor General conducive to promoting best practice?

Q24	GENDER		
	Total	M	F
Y	40	16	24
N	3	2	1
U	30	19	11
	73	37	36



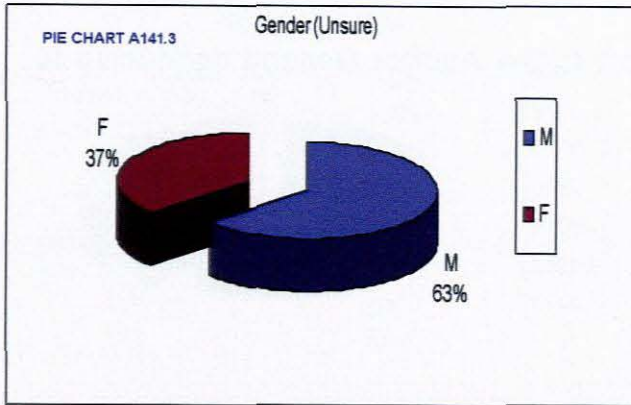


Table A142: Is the content of the report to the Auditor General conducive to promoting best practice?

Q24	Total	SUB-DIRECTORATE															
		MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR	
Y	40	0	1	1	10	5	1	2	1	4	2	3	2	5	0	3	
N	3	0	0	0	0	1	0	1	0	0	0	0	0	1	0	0	
U	30	0	1	0	8	6	0	0	0	1	1	3	3	0	0	7	
	73	0	2	1	18	12	1	3	1	5	3	6	5	1	10		

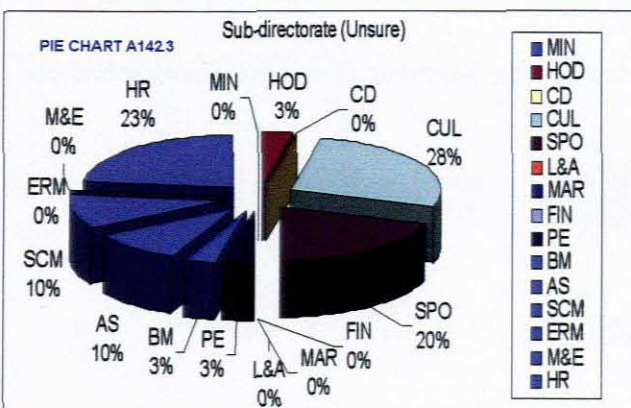
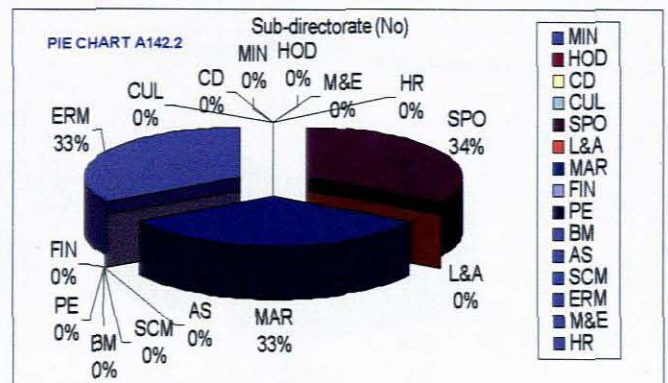
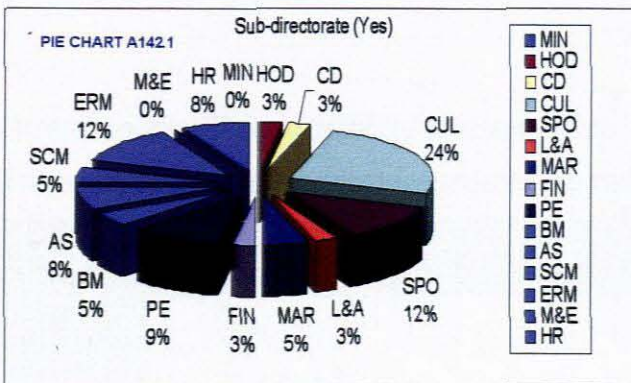


Table A143: Is the content of the report to the Auditor General conducive to promoting best practice?

Q24	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	40	15	10	3	5	7
N	3	1	0	1	0	1
U	30	13	4	1	4	8
	73	29	14	5	9	16

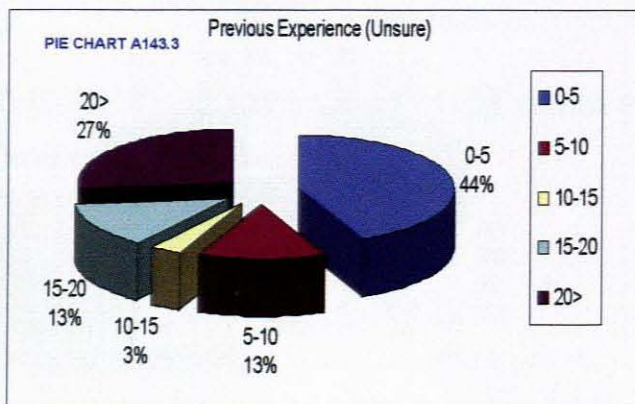
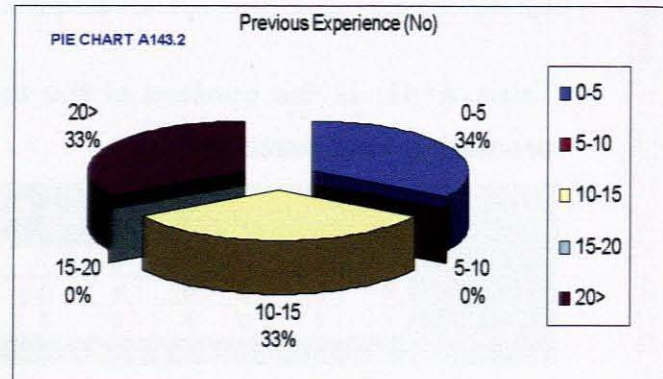
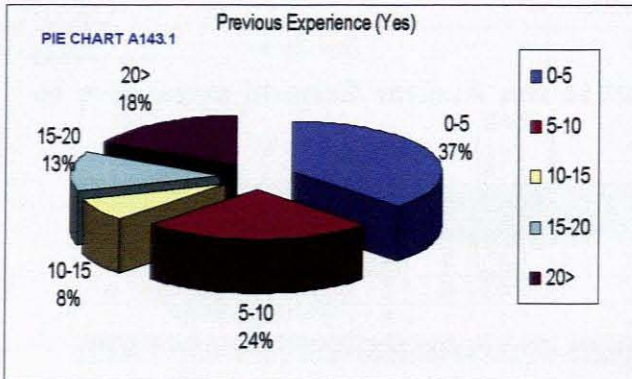
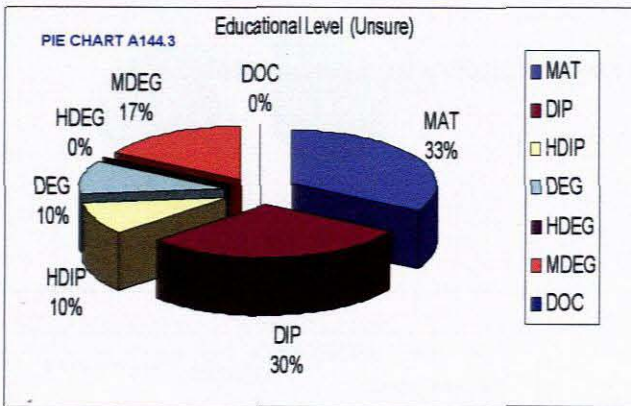
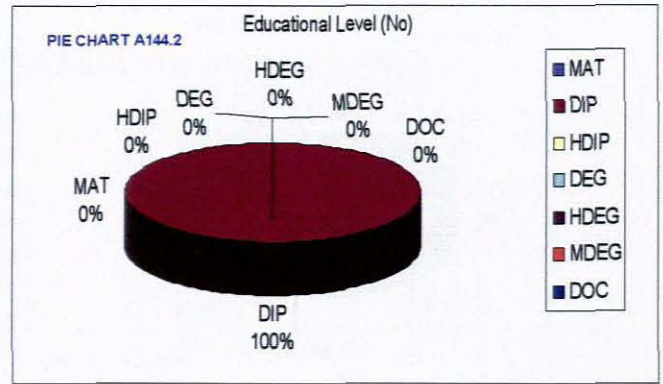
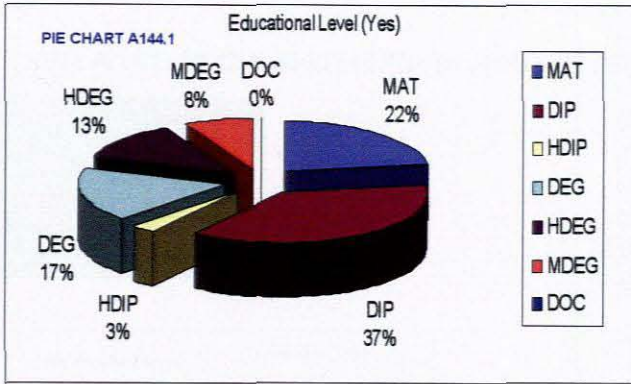


Table A144: Is the content of the report to the Auditor General conducive to promoting best practice?

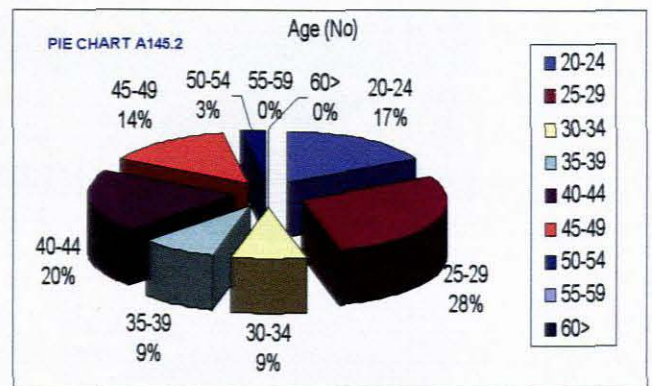
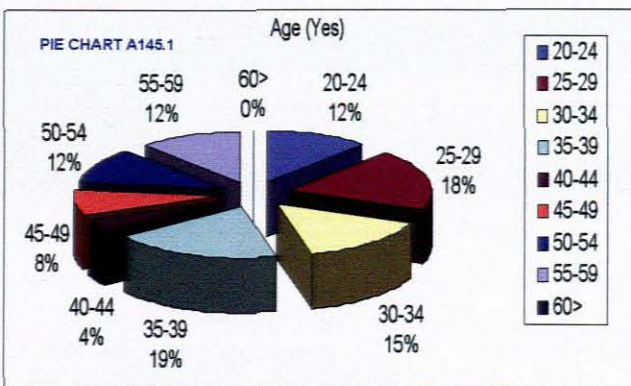
Q24	Total	EDUCATIONAL LEVEL						
		MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	40	9	15	1	7	5	3	0
N	3	0	3	0	0	0	0	0
U	30	10	9	3	3	0	5	0
	73	19	27	4	10	5	8	0



Question 25 – Responsibility (blame/duty)

Table A145: Is the leadership promoting responsibility and accountability?

GPA	Total	AGE									
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>	
Y	28	3	5	4	5	1	2	3	3	0	
N	36	6	10	3	3	7	5	1	0	0	
U	12	0	4	2	3	1	0	2	0	0	
	73	9	19	9	11	9	7	6	3	0	



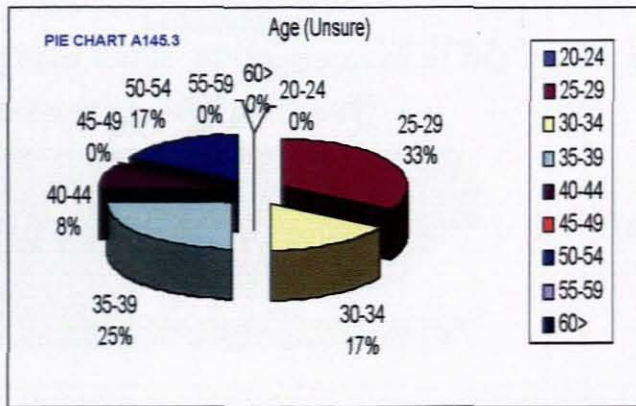


Table A146: Is the leadership promoting responsibility and accountability?

LEVEL	LEVEL					
	4-6	7-8	9-10	11-12	13>	Total
Y	7	9	8	2	0	26
N	9	17	7	1	1	35
U	3	5	3	1	0	12
	19	31	18	4	1	73

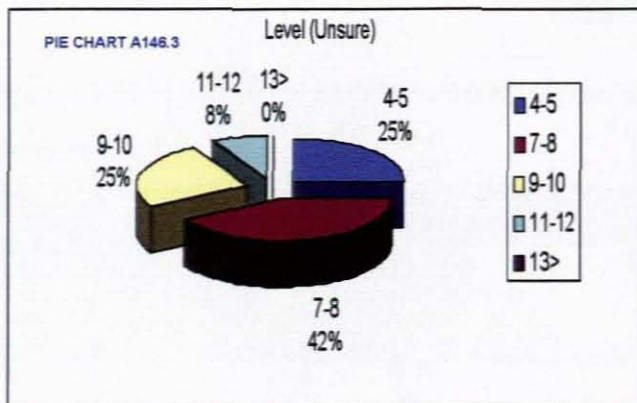
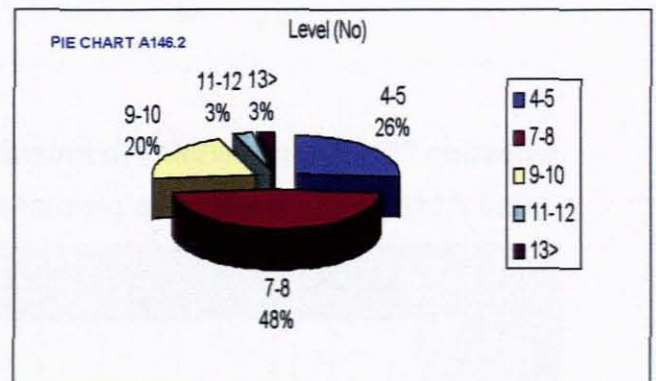
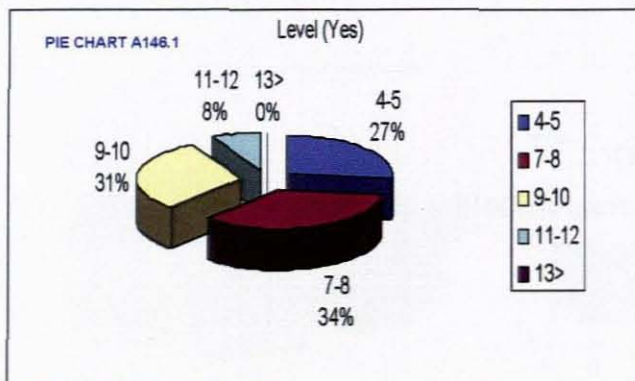


Table A147: Is the leadership promoting responsibility and accountability?

Q2F	GENDER		
	Total	M	F
Y	26	12	14
N	36	16	19
U	12	9	3
	73	37	36

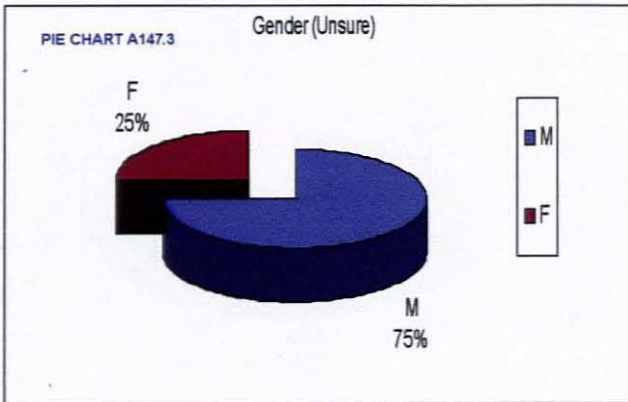
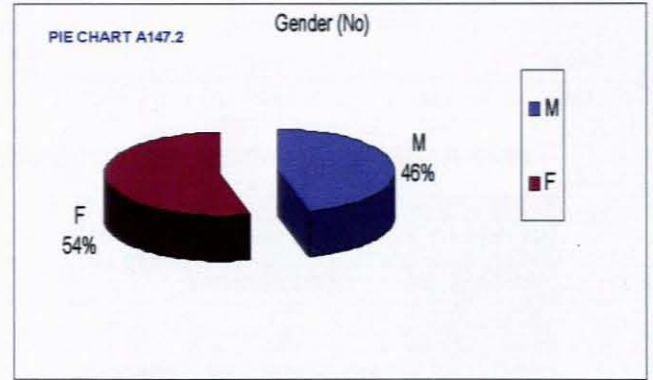
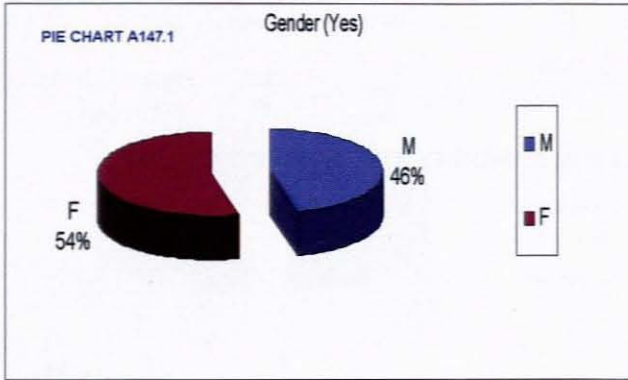
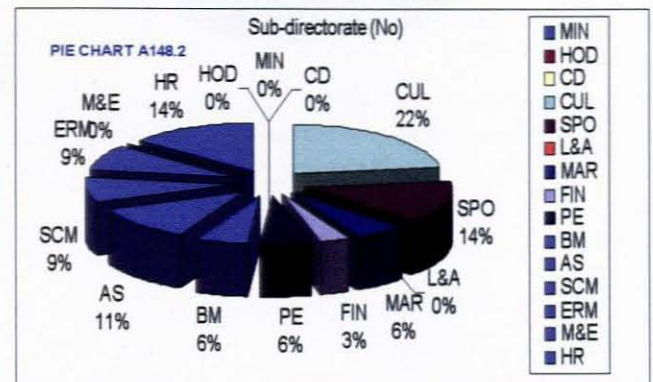
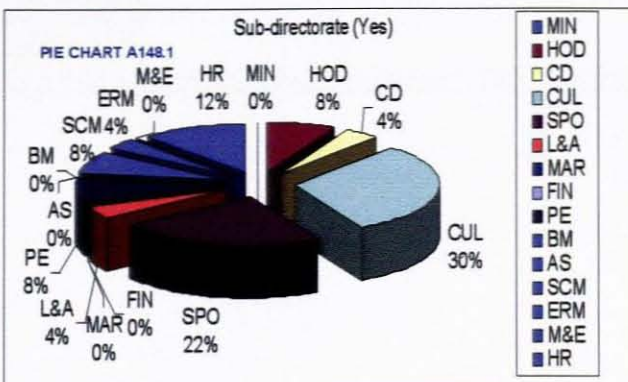


Table A148: Is the leadership promoting responsibility and accountability?

Q2F	SUB-DIRECTORATE															
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	26	0	2	1	8	6	1	0	0	2	0	0	2	1	0	3
N	36	0	0	0	8	5	0	2	1	2	2	4	3	3	0	5
U	12	0	0	0	2	1	0	1	0	1	1	2	0	2	0	2
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10



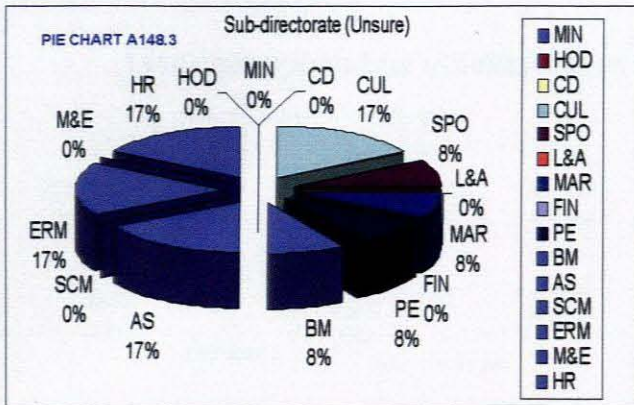


Table A149: Is the leadership promoting responsibility and accountability?

Q24	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	26	10	3	4	4	5
N	36	15	6	1	5	8
U	12	4	5	0	0	3
	73	29	14	5	9	16

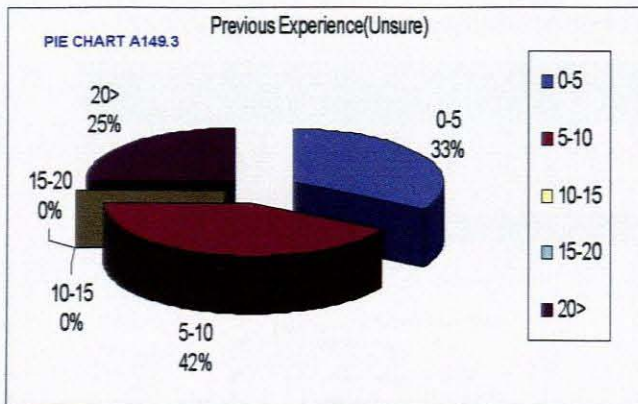
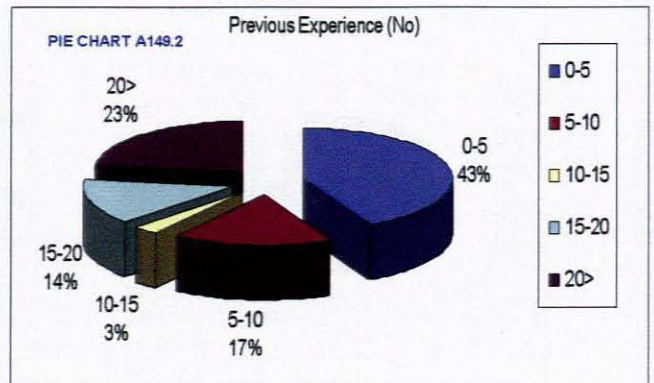
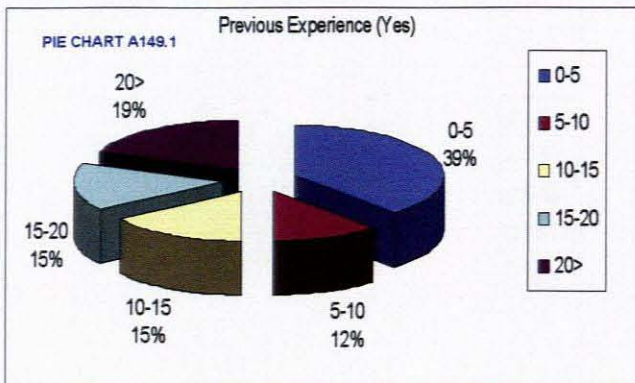
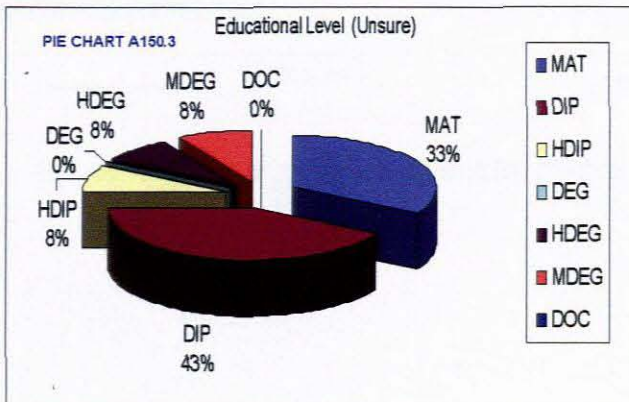
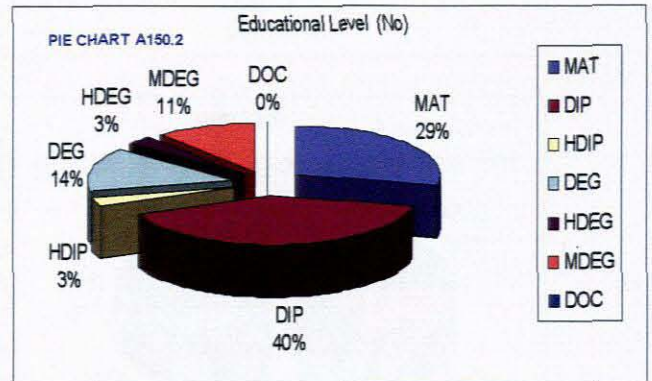
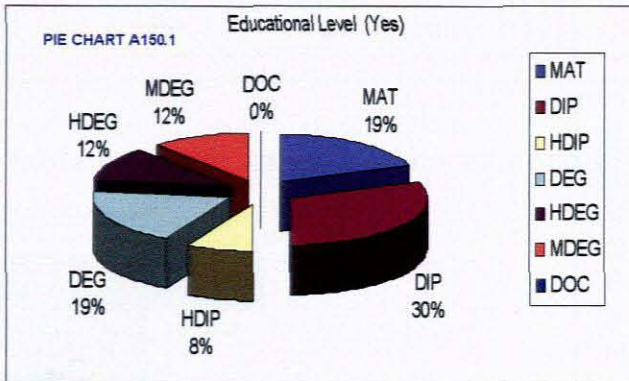


Table A150: Is the leadership promoting responsibility and accountability?

Q26	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	26	5	8	2	5	3	3	0
N	36	10	14	1	5	1	4	0
U	12	4	5	1	0	1	1	0
	73	19	27	4	10	5	8	0



Question 26 – Fairness (justice/equality)

Table A151: Is there a code of conduct in place providing a guideline for behaviour?

Q26	AGE									
	Total	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	47	6	13	7	8	4	4	3	2	0
N	14	1	4	2	1	4	1	1	0	0
U	12	2	2	0	2	1	2	2	1	0
	73	9	19	9	11	9	7	6	3	0

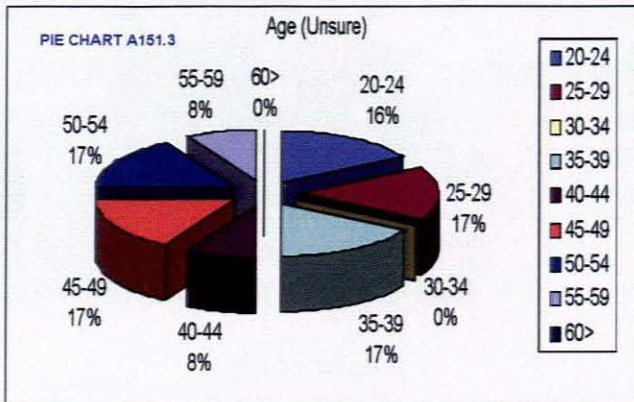
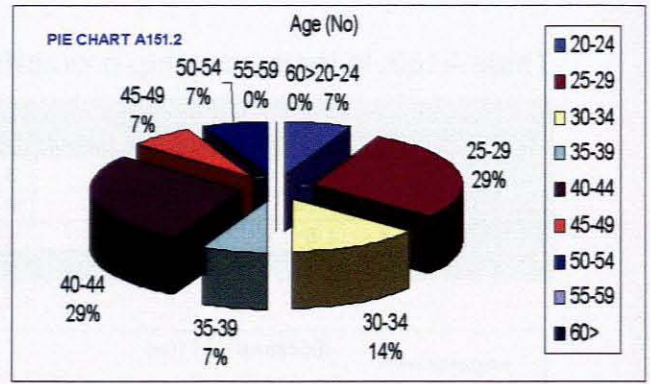
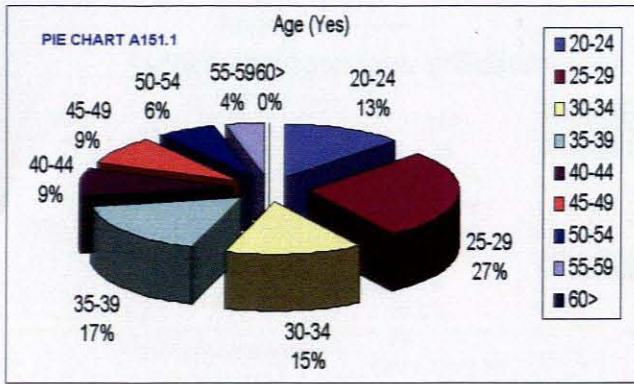
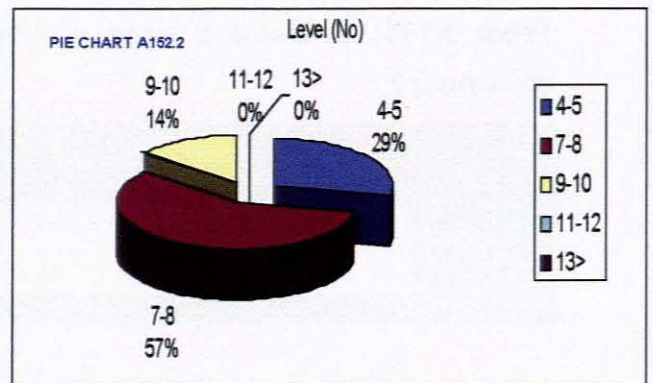
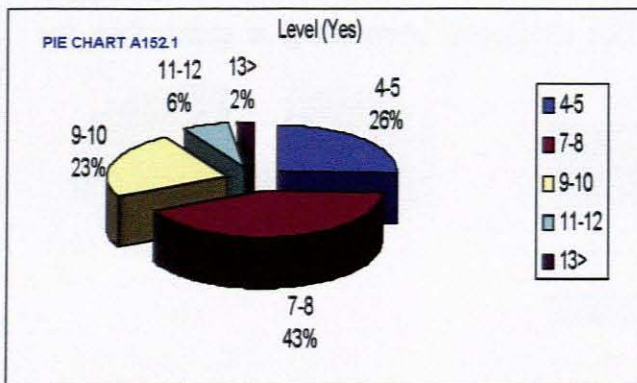


Table A152: Is there a code of conduct in place providing a guideline for behaviour?

Q34	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	47	12	20	11	3	1
N	14	4	8	2	0	0
U	12	3	3	5	1	0
	73	19	31	18	4	1



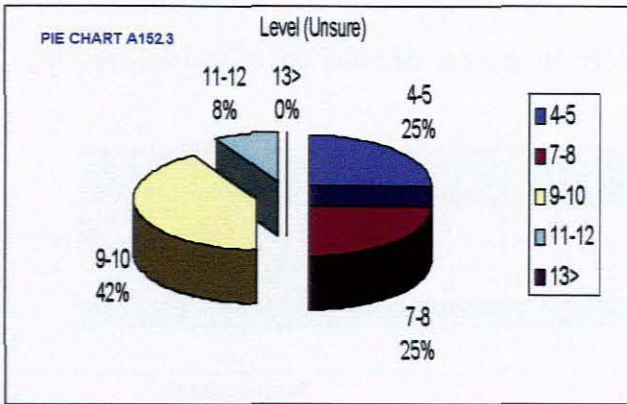


Table A153: Is there a code of conduct in place providing a guideline for behaviour?

Q24	GENDER		
	Total	M	F
Y	47	22	25
N	14	7	7
U	12	8	4
	73	37	36

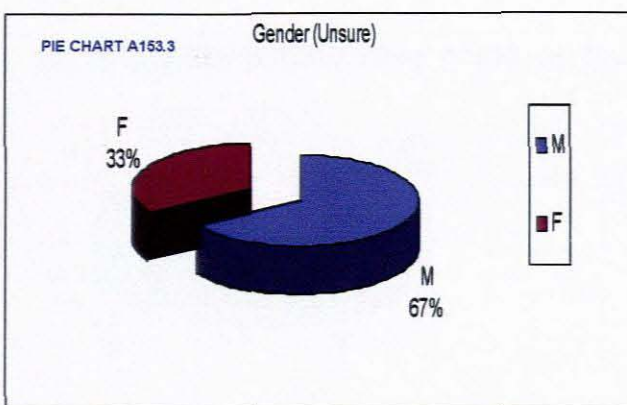
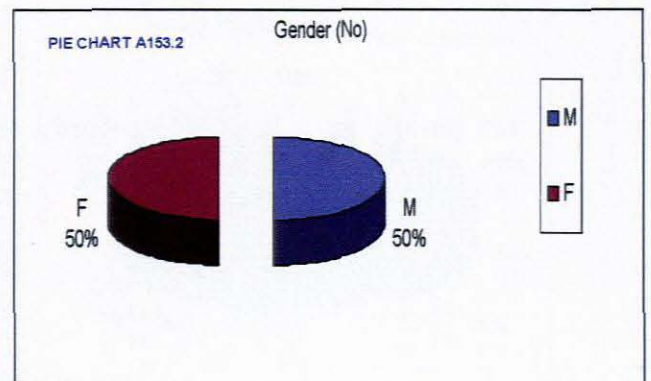
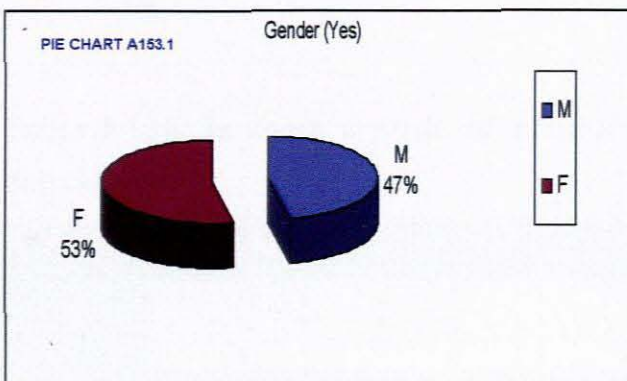


Table A154: Is there a code of conduct in place providing a guideline for behaviour?

Q24	Total	SUB-DIRECTORATE														
		MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	47	0	1	1	12	7	0	2	1	3	2	3	3	6	0	6
N	14	0	0	0	3	5	0	1	0	0	1	2	1	0	0	1
U	12	0	1	0	3	0	1	0	0	2	0	1	1	0	0	3
	73	0	2	1	18	12	1	3	1	6	3	6	6	6	0	10

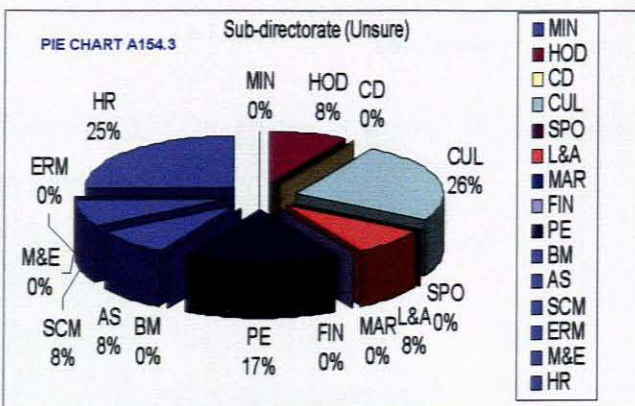
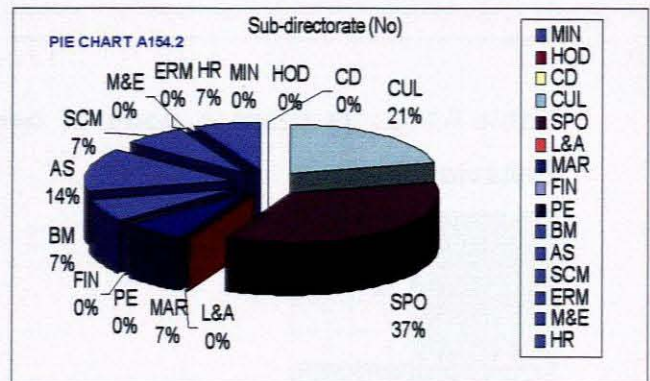
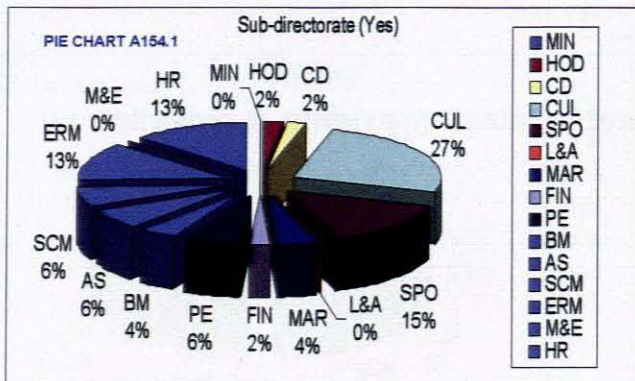


Table A155: Is there a code of conduct in place providing a guideline for behaviour?

Q24	Total	PREVIOUS EXPERIENCE				
		0-5	6-10	10-15	15-20	20>
Y	47	20	9	3	6	9
N	14	5	4	1	1	3
U	12	4	1	1	2	4
	73	29	14	5	9	16

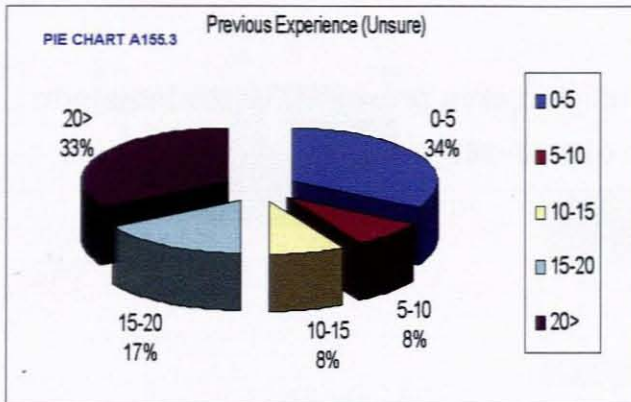
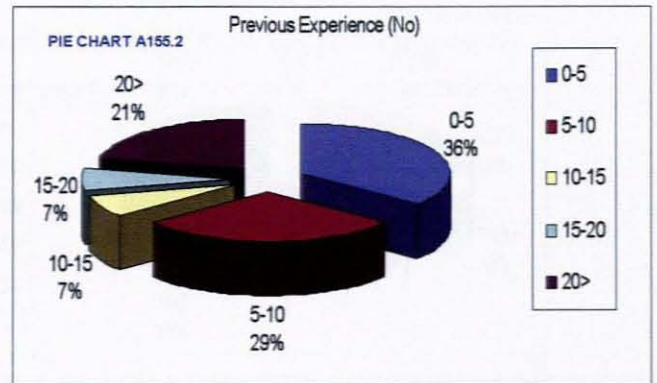
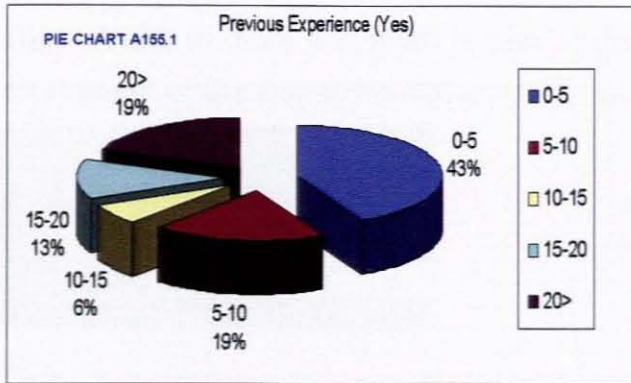
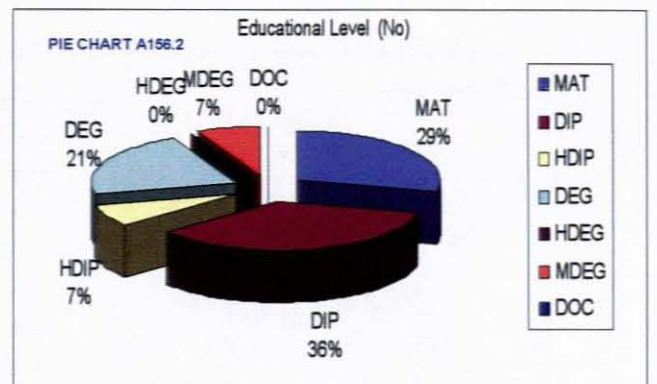
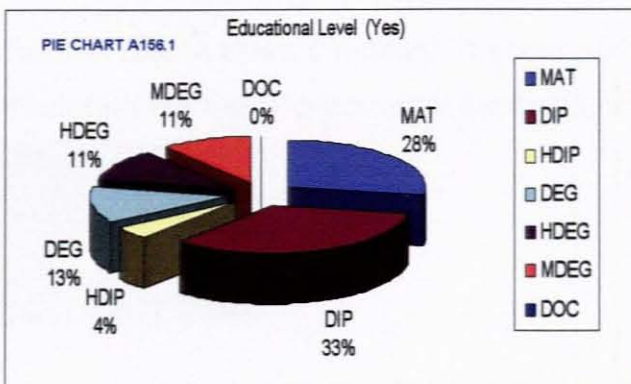
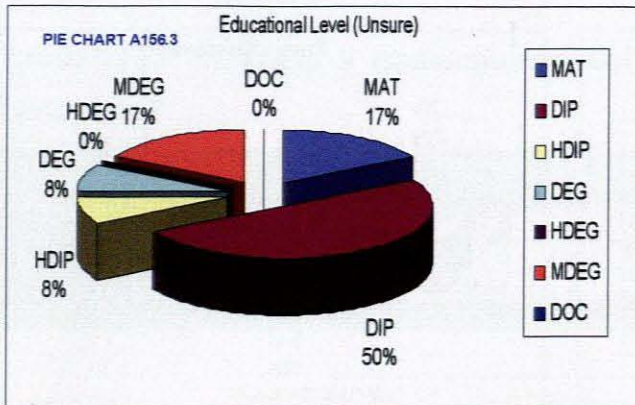


Table A156: Is there a code of conduct in place providing a guideline for behaviour?

Q28	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	47	13	16	2	6	5	5	0
N	14	4	5	1	3	0	1	0
U	12	2	6	1	1	0	2	0
	73	19	27	4	10	6	8	0





Question 27 – Fairness (justice/equality)

Table A157: Is there a system in place which makes provision for the long-term attainment of the Departmental strategic objectives?

GET	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	25	4	7	3	5	1	3	1	1	0
N	19	3	2	4	3	4	2	1	0	0
U	29	2	10	2	3	4	2	4	2	0
	73	9	19	9	11	9	7	6	3	0

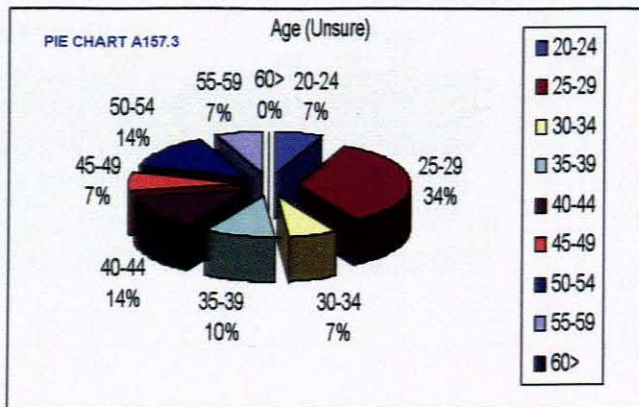
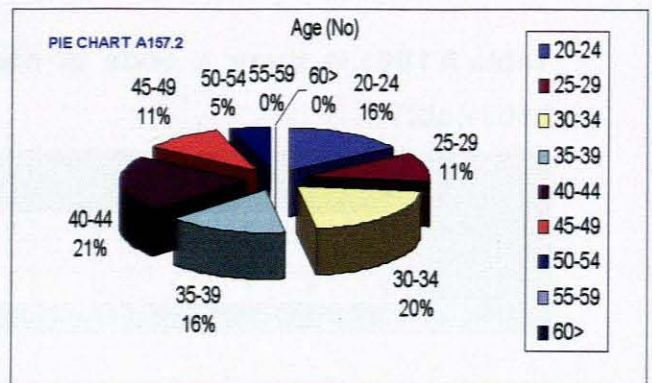
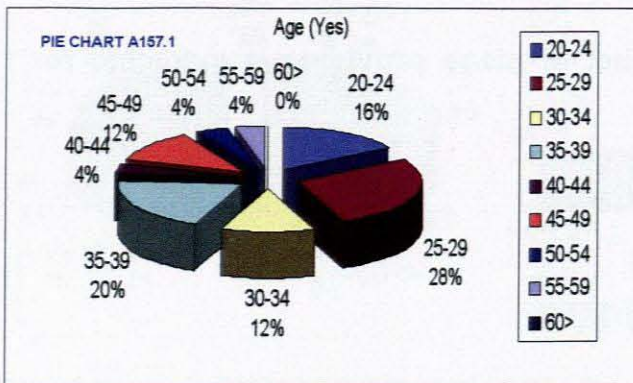


Table A158: Is there a system in place which makes provision for the long-term attainment of the Departmental strategic objectives?

Q27	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	25	6	11	7	1	0
N	18	5	8	4	1	1
U	29	8	12	7	2	0
	73	19	31	18	4	1

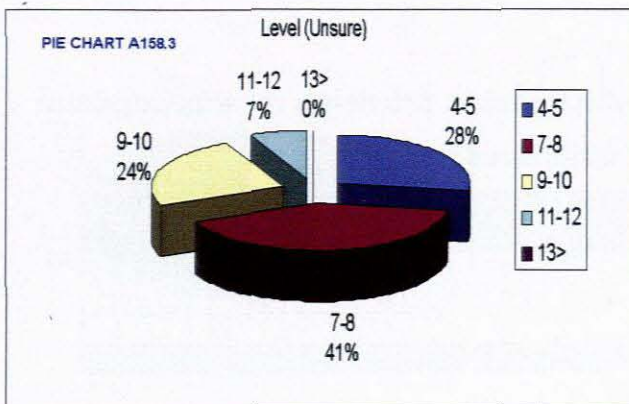
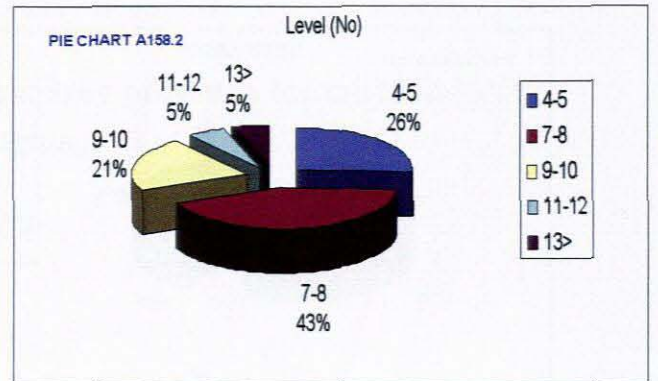
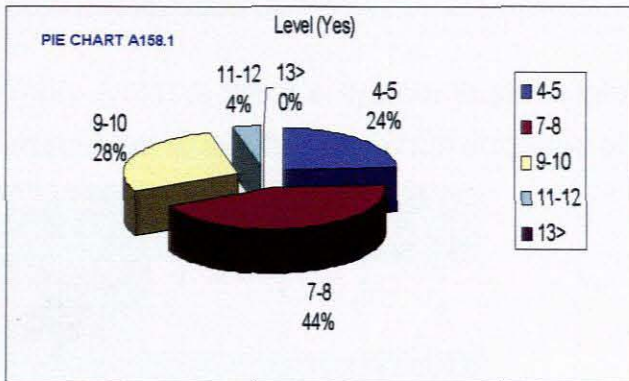


Table A159: Is there a system in place which makes provision for the long-term attainment of the Departmental strategic objectives?

Q27	Total	GENDER	
		M	F
Y	25	12	13
N	18	13	6
U	29	12	17
	73	37	36

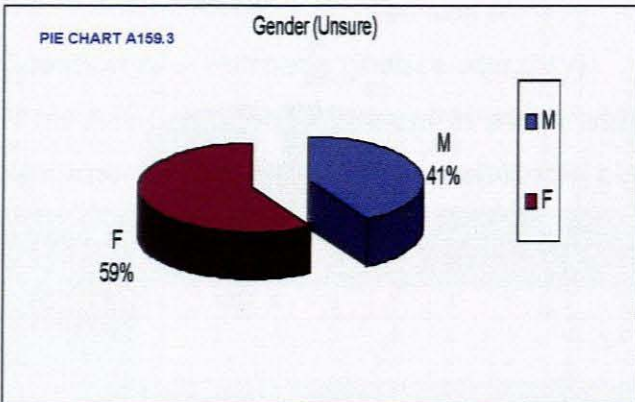
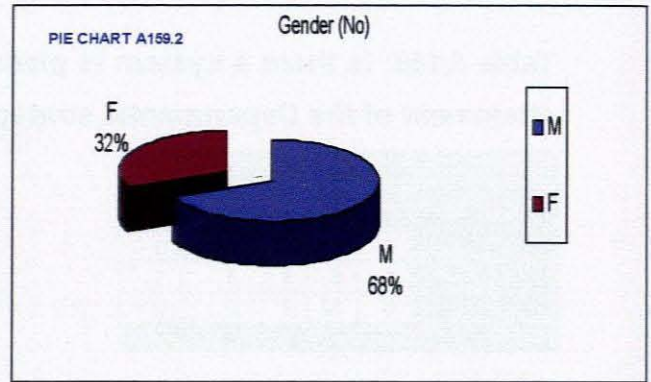
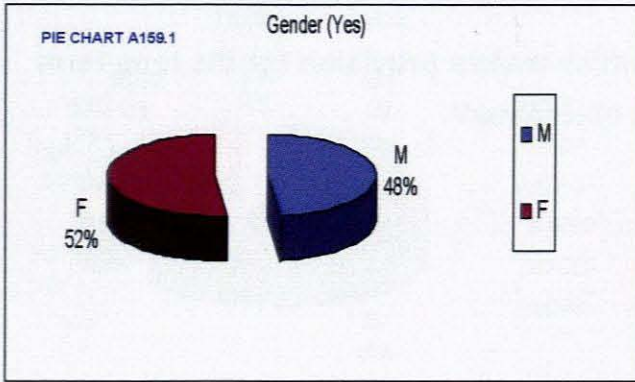
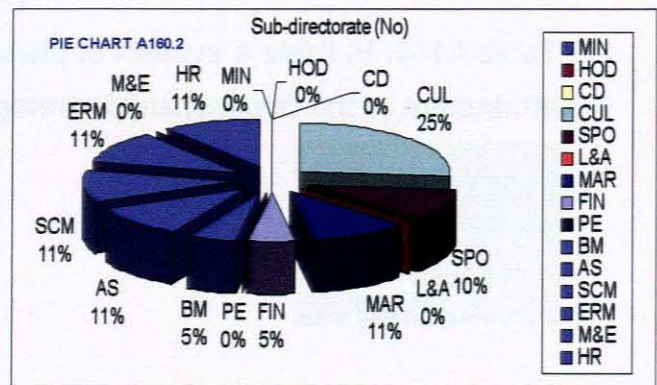
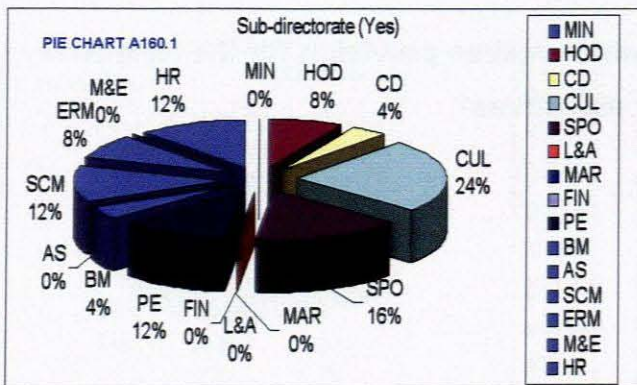


Table A160: Is there a system in place which makes provision for the long-term attainment of the Departmental strategic objectives?

G2T	SUB-DIRECTORATE															
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	25	0	2	1	6	4	0	0	0	3	1	0	3	2	0	3
N	19	0	0	0	5	2	0	2	1	0	1	2	2	2	0	2
U	29	0	0	0	7	6	1	1	0	2	1	4	0	2	0	5
	73	0	2	1	18	12	1	3	1	6	3	6	6	6	0	10



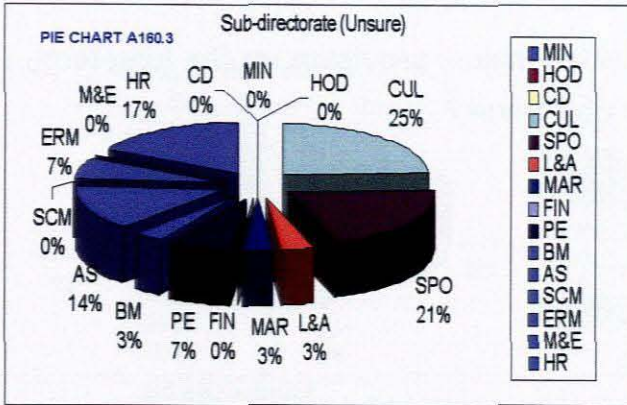


Table A161: Is there a system in place which makes provision for the long-term attainment of the Departmental strategic objectives?

Q27	Total	PREVIOUS EXPERIENCE				
		0-5	6-10	10-15	15-20	20>
Y	25	11	7	1	3	3
N	19	5	3	2	5	4
U	29	13	4	2	1	9
	73	29	14	5	9	16

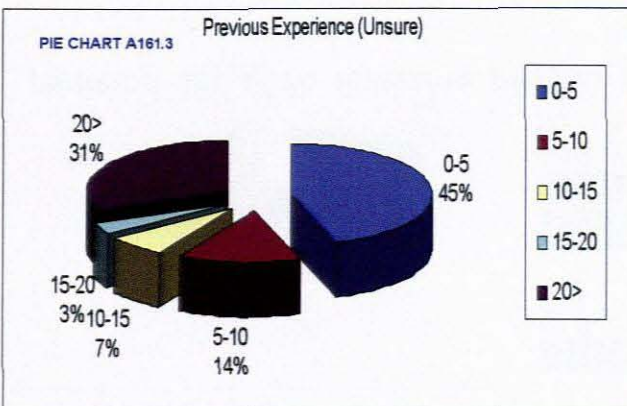
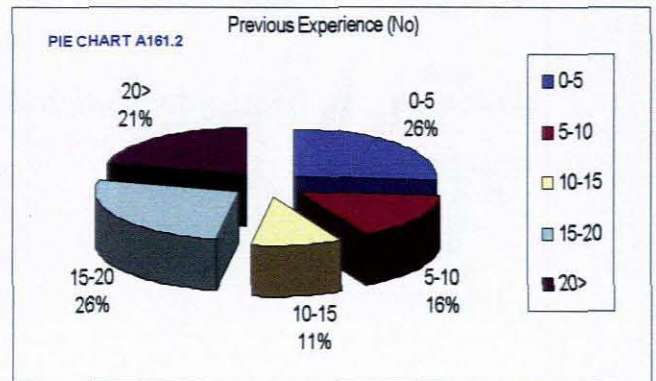
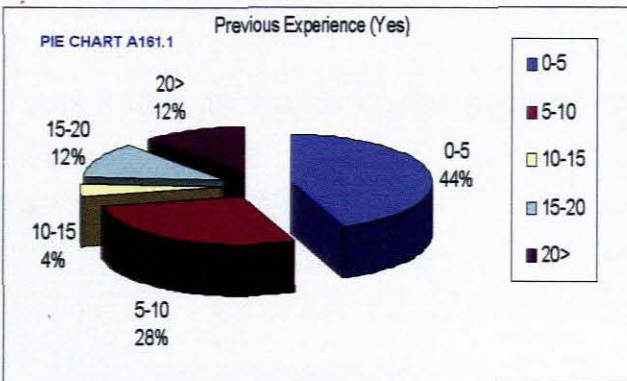
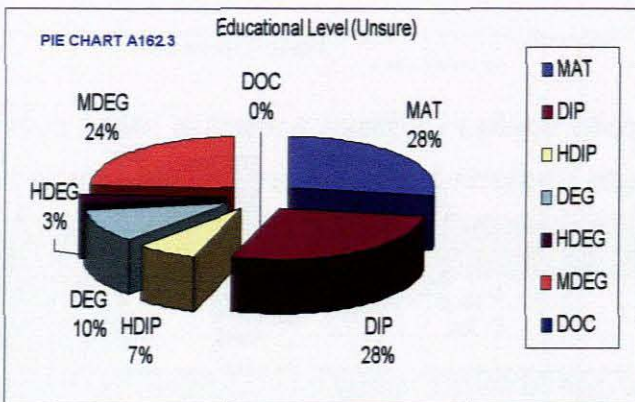
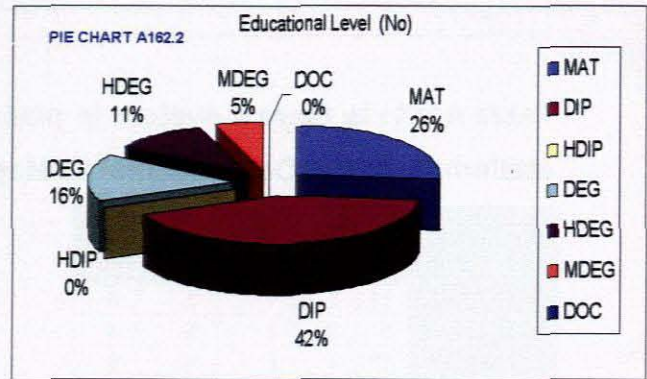
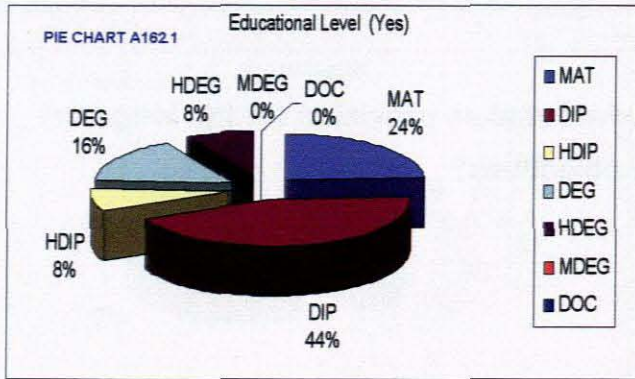


Table A162: Is there a system in place which makes provision for the long-term attainment of the Departmental strategic objectives?

Q27	Total	EDUCATIONAL LEVEL							
		MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC	
Y	25	6	11	2	4	2	0	0	
N	19	5	8	0	3	2	1	0	
U	23	8	8	2	3	1	7	0	
	73	19	27	4	10	5	8	0	



Question 28 – Fairness (justice/equality)

Table A163: Is the financial process utilised currently open for potential mismanagement?

Q28	Total	AGE									
		20-24	25-34	35-39	40-44	45-49	50-54	55-59	60+		
Y	39	5	11	4	4	7	5	2	1	0	
N	13	2	2	1	3	0	2	2	1	0	
U	21	2	6	4	4	2	0	2	1	0	
	73	9	19	9	11	9	7	6	3	0	

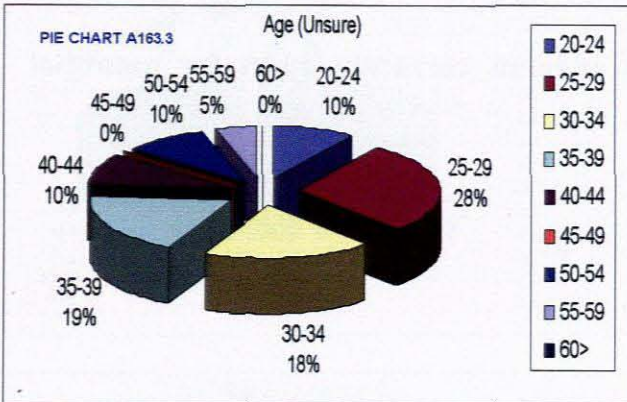
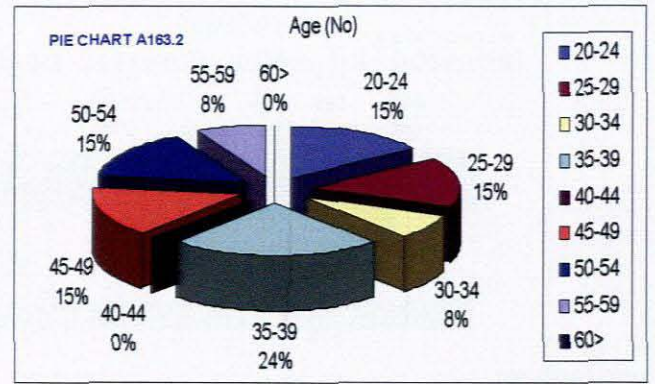
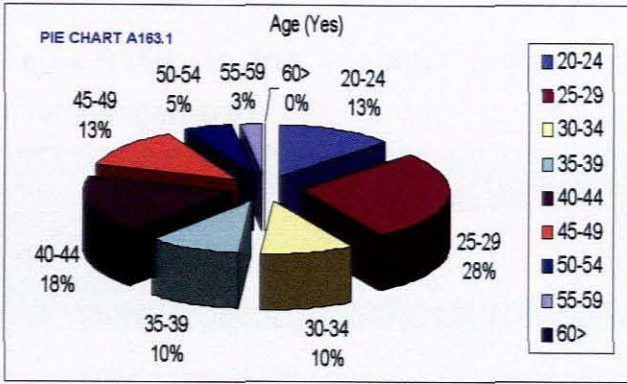
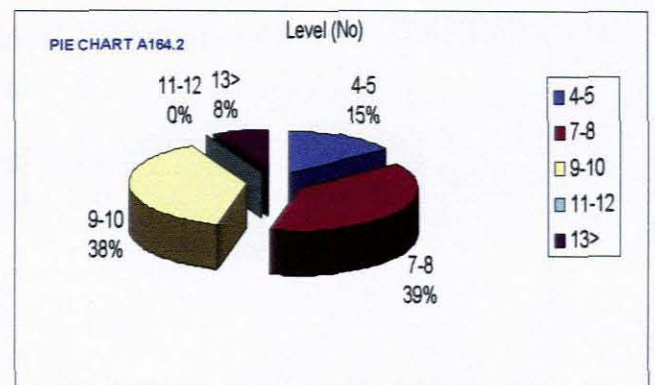
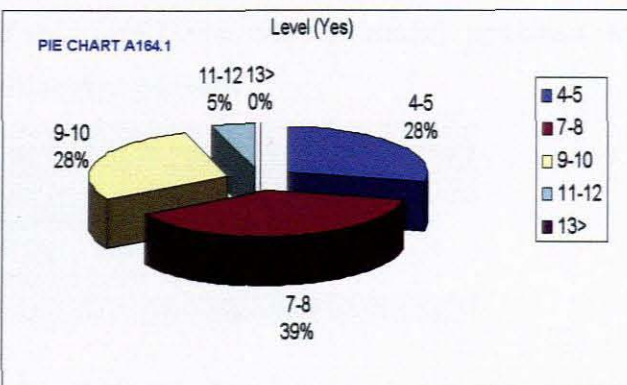


Table A164: Is the financial process utilised currently open for potential mismanagement?

Q28	LEVEL					
	Total	4-5	7-8	9-10	11-12	13>
Y	39	11	15	11	2	0
N	13	2	5	5	0	1
U	21	6	11	2	2	0
	73	19	31	18	4	1



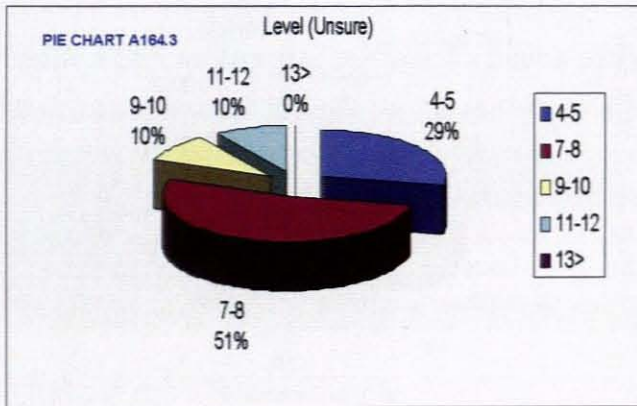


Table A165: Is the financial process utilised currently open for potential mismanagement?

GENDER	GENDER		
	Total	M	F
Y	39	18	21
N	13	8	5
U	21	11	10
	73	37	36

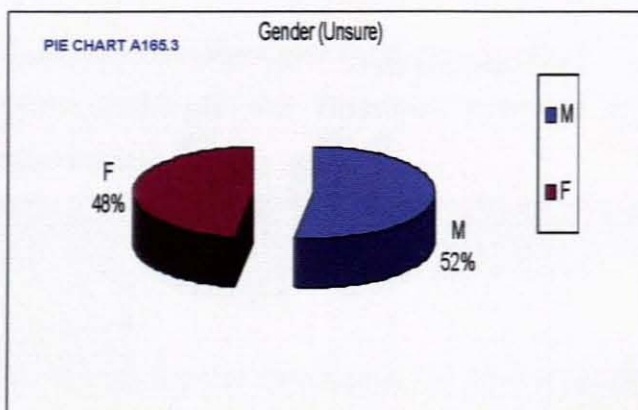
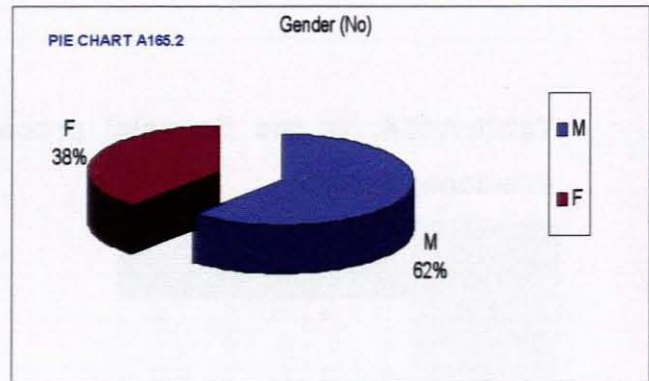
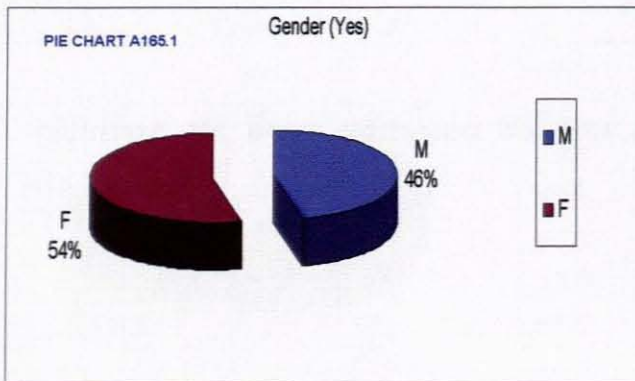


Table A166: Is the financial process utilised currently open for potential mismanagement?

Q28		SUB-DIRECTORATE														
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	38	0	1	1	10	6	0	2	0	2	2	5	3	2	0	5
N	13	0	0	0	4	2	1	0	1	1	1	0	0	2	0	1
U	21	0	1	0	4	4	0	1	0	2	0	1	2	2	0	4
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10

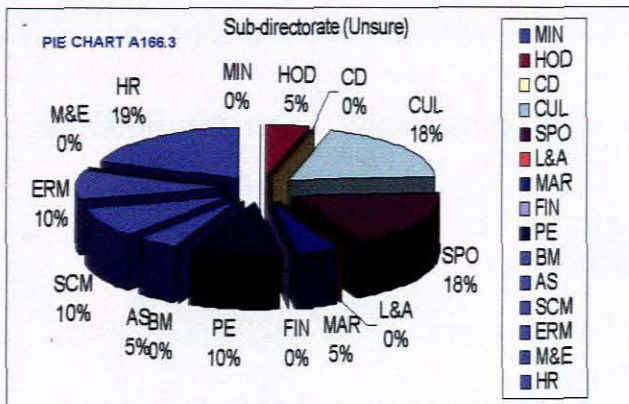
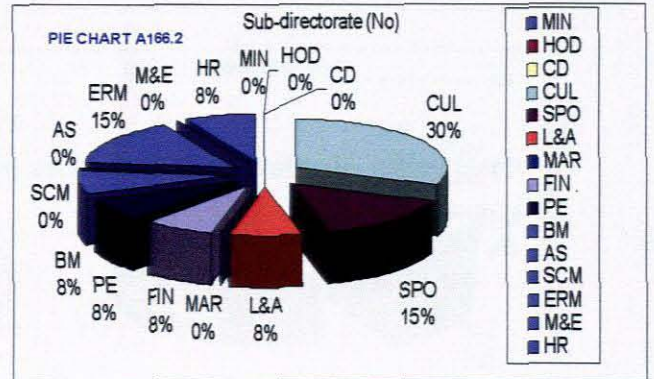
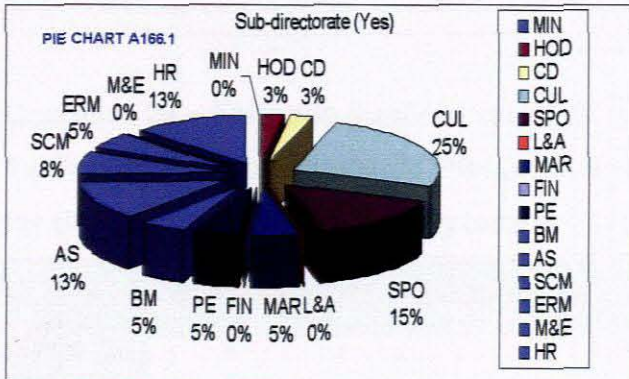


Table A167: Is the financial process utilised currently open for potential mismanagement?

Q28		PREVIOUS EXPERIENCE				
	Total	0-5	6-10	10-15	15-20	20>
Y	38	14	8	1	7	9
N	13	3	2	3	1	4
U	21	12	4	1	1	3
	73	29	14	5	9	16

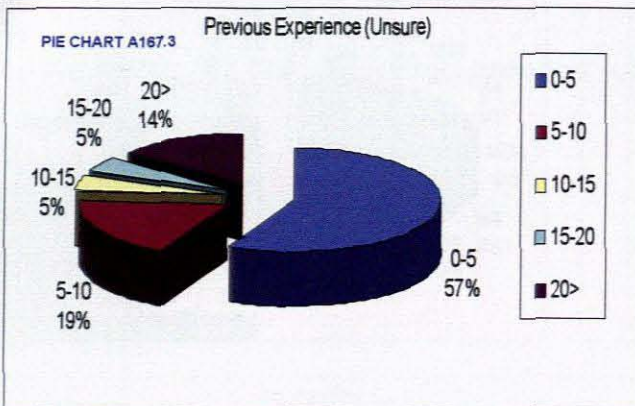
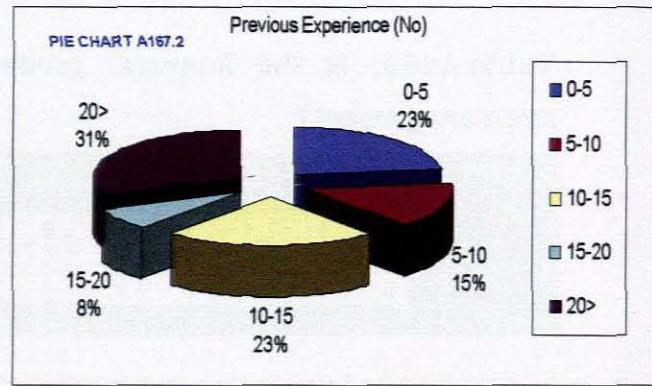
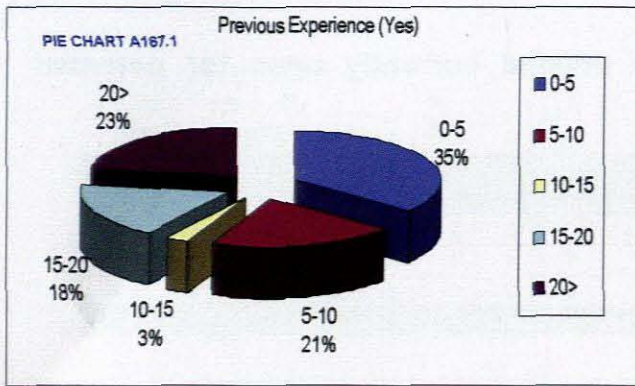
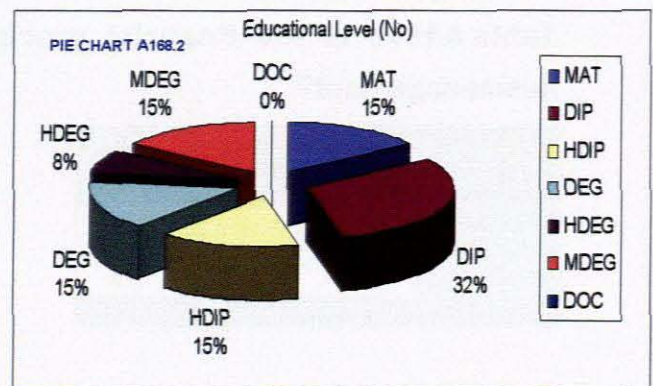
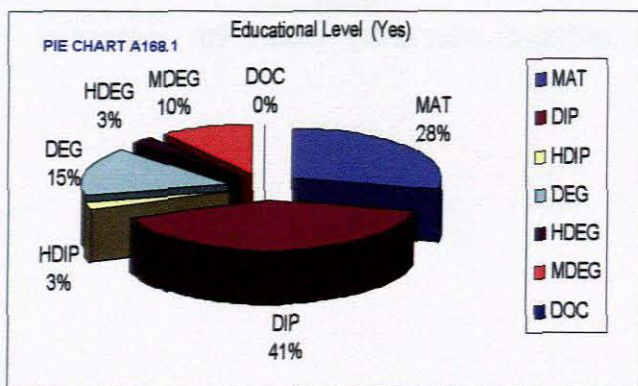
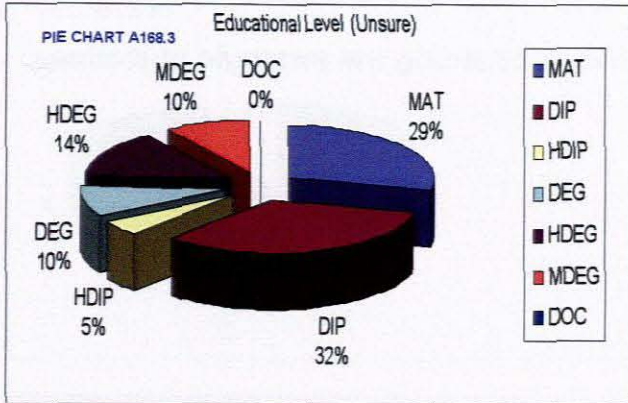


Table A168: Is the financial process utilised currently open for potential mismanagement?

Q28	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	39	11	16	1	6	1	4	0
N	13	2	4	2	2	1	2	0
U	21	6	7	1	2	3	2	0
	73	19	27	4	10	5	8	0





Question 29 – Fairness (justice/equality)

Table A169: Is the Strategic Plan effective in attaining the strategic objectives for the short, medium and long term?

Q29	AGE									
	Total	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	24	3	8	2	2	2	3	3	1	0
N	31	5	6	4	7	2	3	2	2	0
U	18	1	5	3	2	5	1	1	0	0
	73	9	19	9	11	9	7	6	3	0

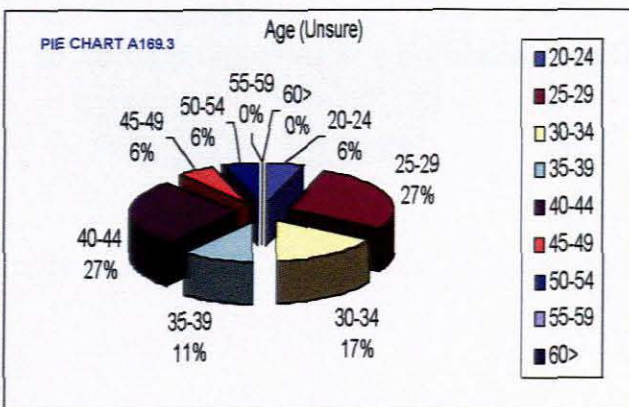
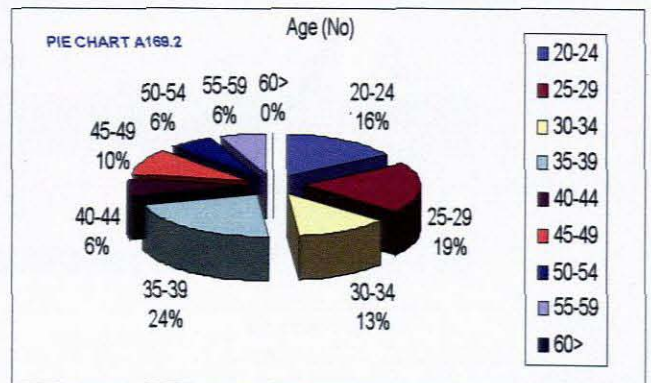
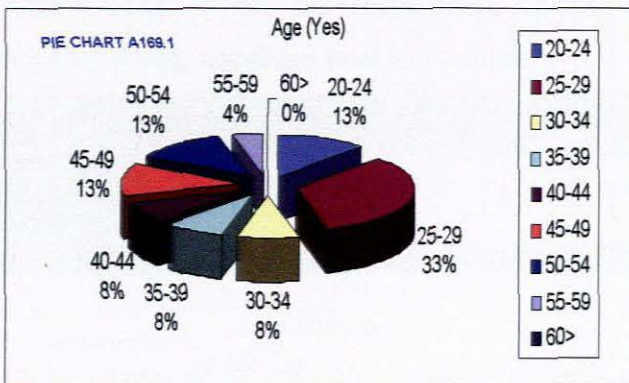


Table A170: Is the Strategic Plan effective in attaining the strategic objectives for the short, medium and long term?

Q24	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	24	7	9	6	2	0
N	31	6	14	8	2	1
U	18	6	8	4	0	0
	73	19	31	18	4	1

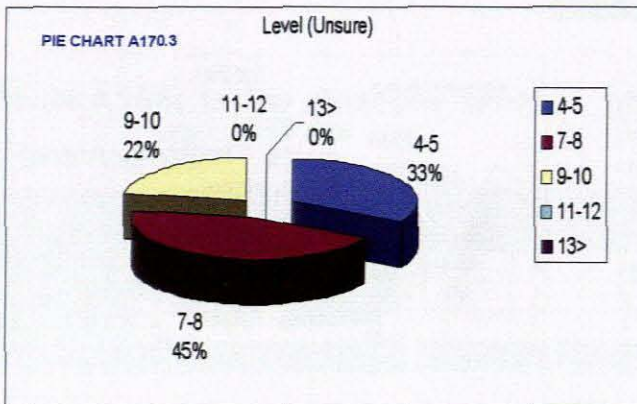
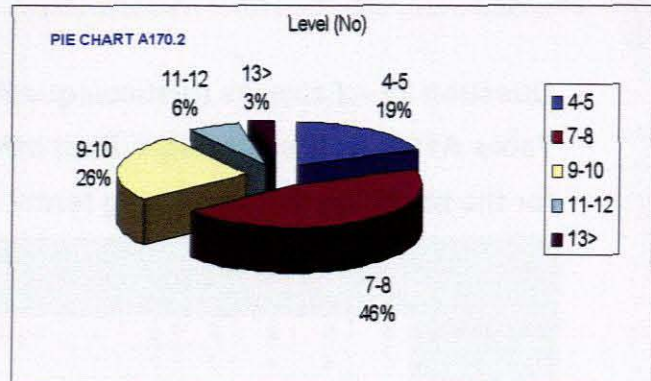
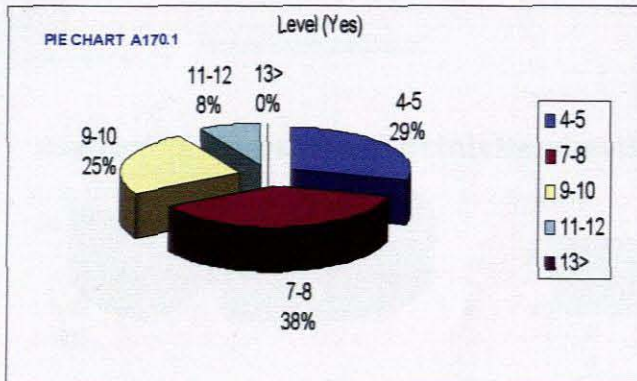


Table A171: Is the Strategic Plan effective in attaining the strategic objectives for the short, medium and long term?

Q25	Total	GENDER	
		M	F
Y	24	10	14
N	31	18	13
U	18	9	9
	73	37	36

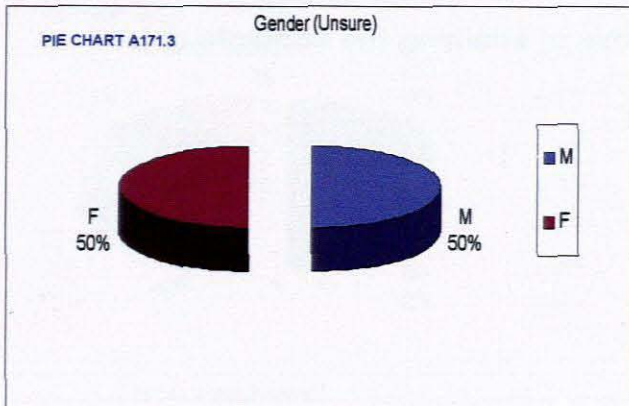
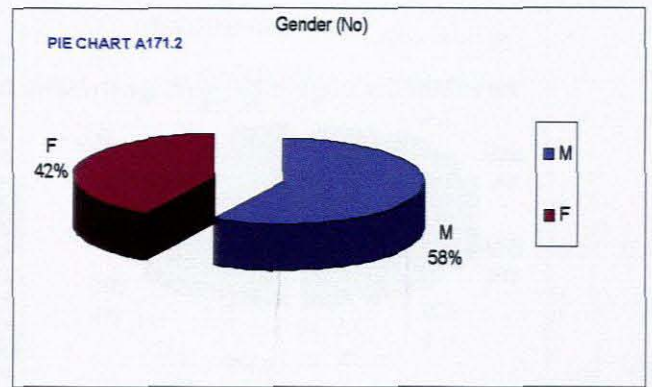
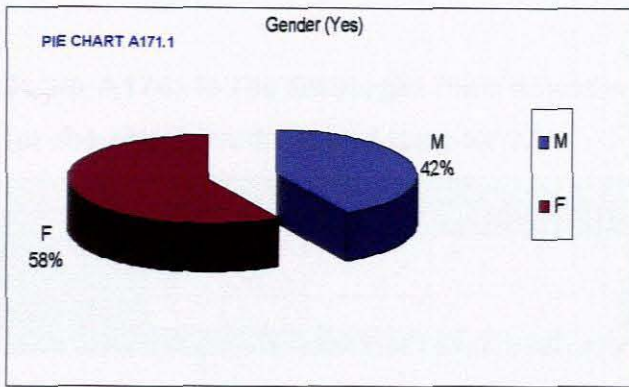
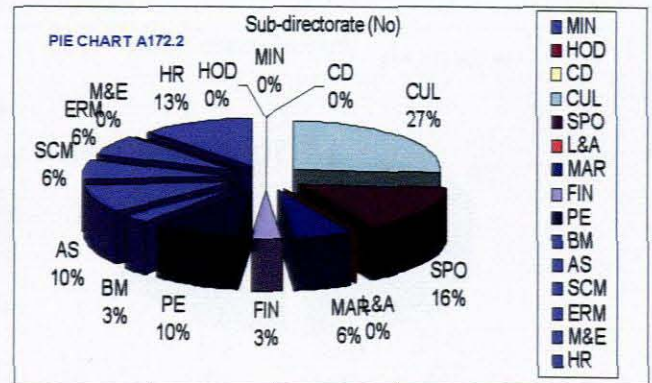
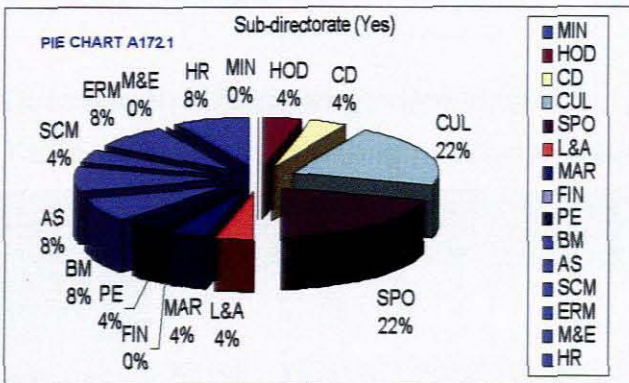


Table A172: Is the Strategic Plan effective in attaining the strategic objectives for the short, medium and long term?

Q33	SUB-DIRECTORATE															
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	24	0	1	1	5	5	1	1	0	1	2	2	1	2	0	2
N	31	0	0	0	8	5	0	2	1	3	1	3	2	2	0	4
U	18	0	1	0	5	2	0	0	0	1	0	1	2	2	0	4
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10



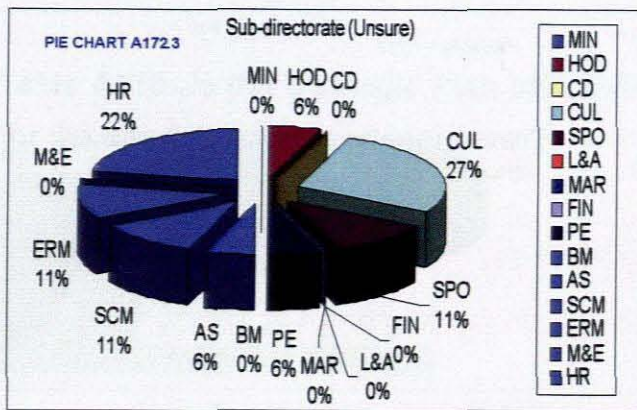


Table A173: Is the Strategic Plan effective in attaining the strategic objectives for the short, medium and long term?

Q27	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	24	12	5	2	2	3
N	31	10	7	2	5	7
U	18	7	2	1	2	6
	73	29	14	5	9	16

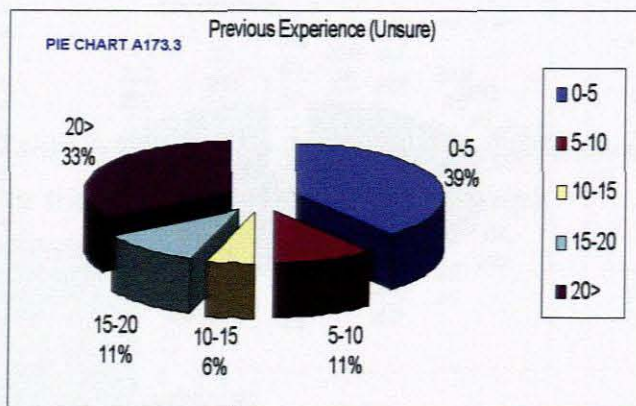
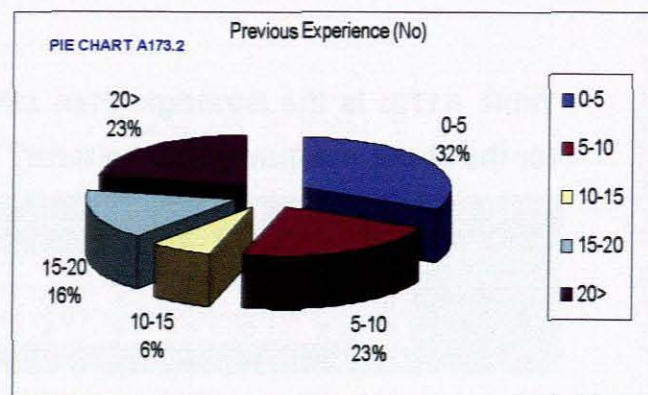
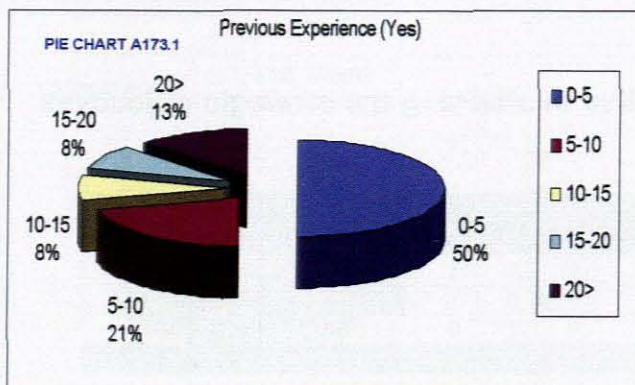
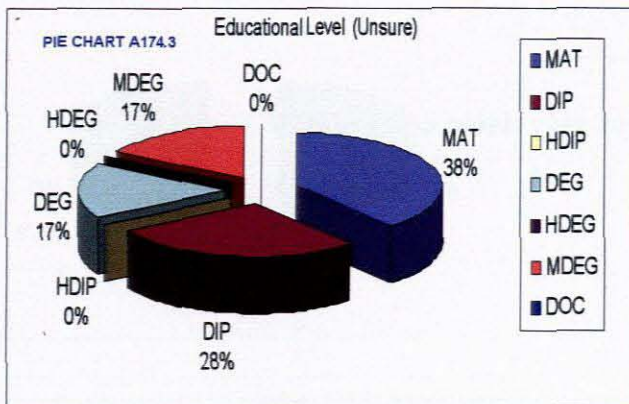
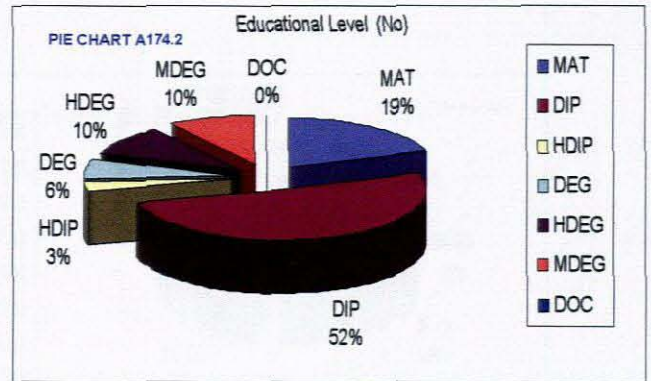
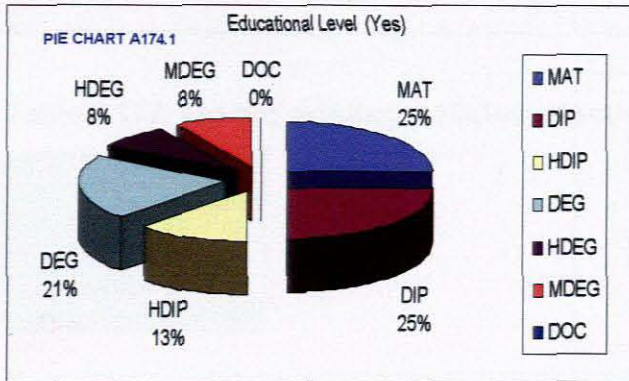


Table A174: Is the Strategic Plan effective in attaining the strategic objectives for the short, medium and long term?

Q34	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	24	6	6	3	5	2	2	0
N	31	6	16	1	2	3	3	0
U	18	7	5	0	3	0	3	0
	73	19	27	4	10	6	8	0



Question 30 – Fairness (justice/equality)

Table A175: Do the existing policies effectively deter corruption?

Q34	AGE									
	Total	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60+
Y	24	7	9	1	2	0	3	2	0	0
N	28	1	4	5	5	7	4	1	1	0
U	21	1	6	3	4	2	0	3	2	0
	73	9	19	9	11	9	7	6	3	0

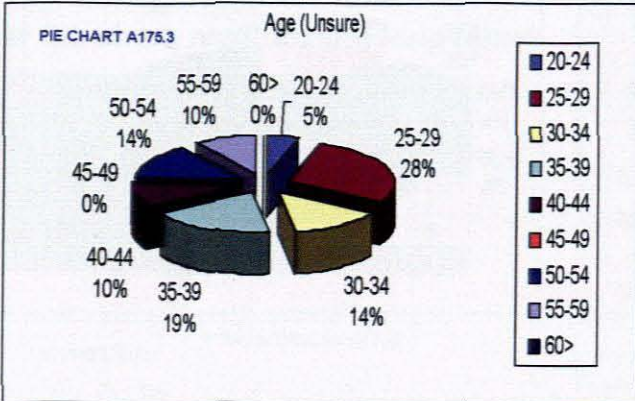
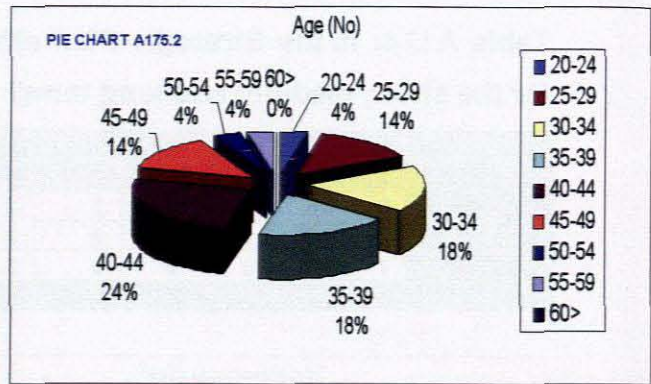
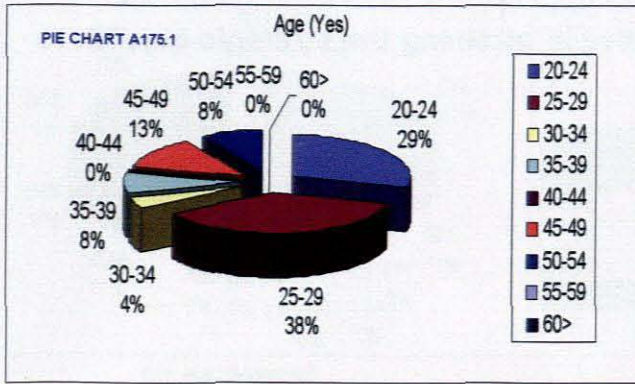
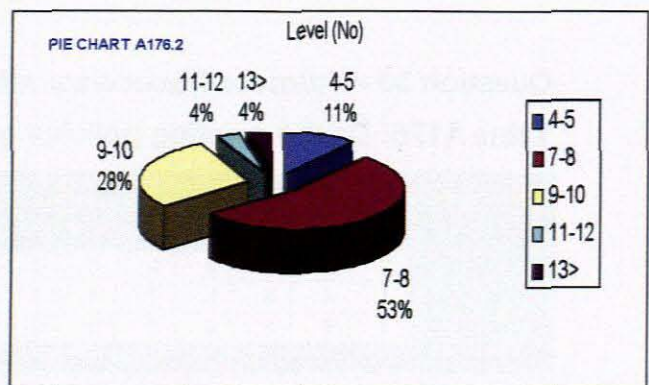
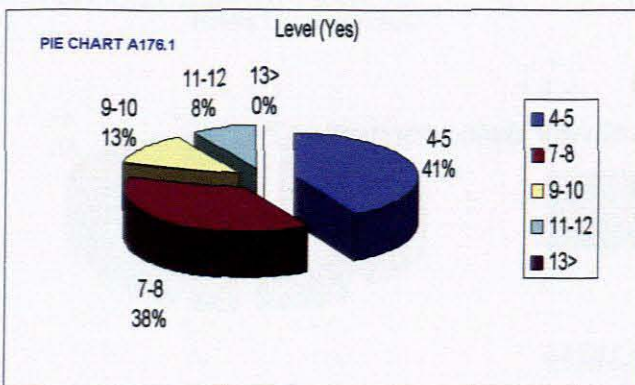


Table A176: Do the existing policies effectively deter corruption?

G21	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	24	10	9	3	2	0
N	28	3	15	8	1	1
U	21	6	7	7	1	0
	73	19	31	18	4	1



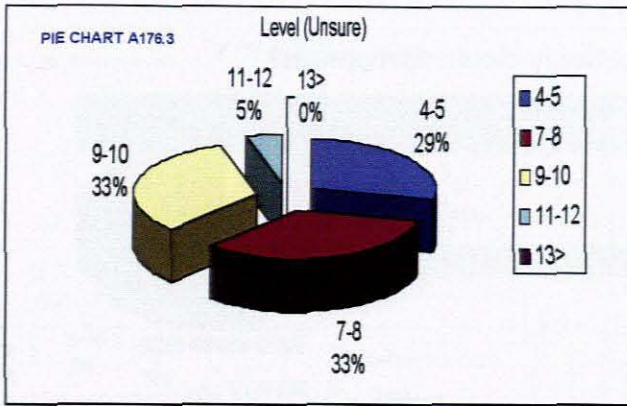


Table A177: Do the existing policies effectively deter corruption?

Q177	GENDER		
	Total	M	F
Y	24	12	12
N	28	16	12
U	21	9	12
	73	37	36

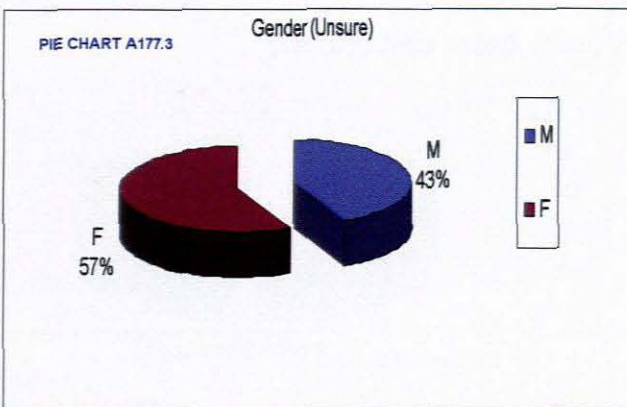
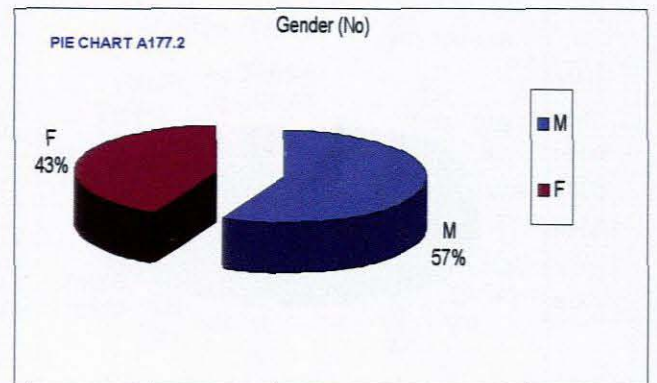
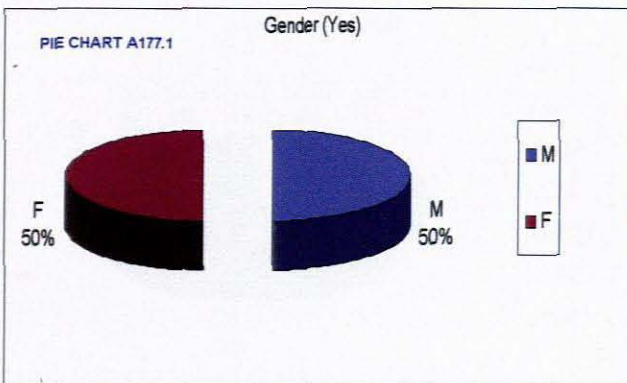


Table A178: Do the existing policies effectively deter corruption?

Q20	Total	SUB-DIRECTORATE															
		MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR	
Y	24	0	0	0	4	6	0	1	0	1	2	1	3	3	0	3	
N	28	0	1	1	9	4	0	1	1	2	1	2	2	2	0	2	
U	21	0	1	0	5	2	1	1	0	2	0	3	0	1	0	5	
	73	0	2	1	18	12	1	3	1	5	3	6	5	3	0	10	

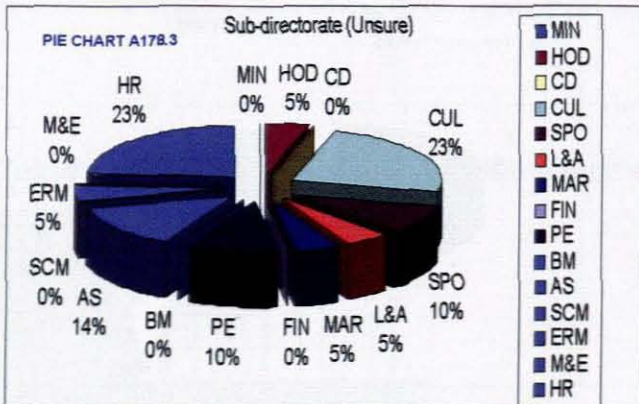
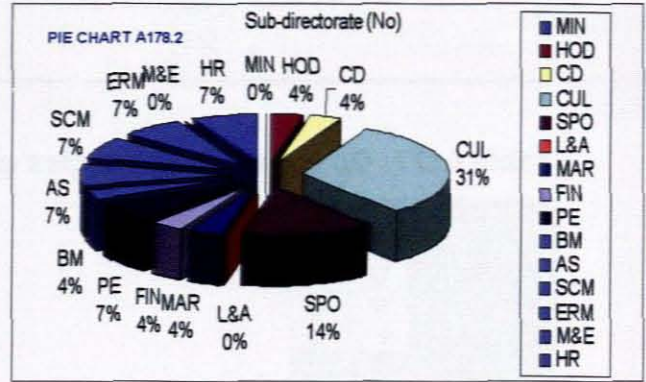
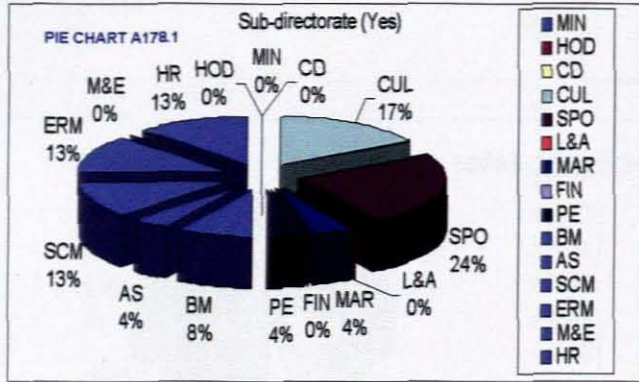
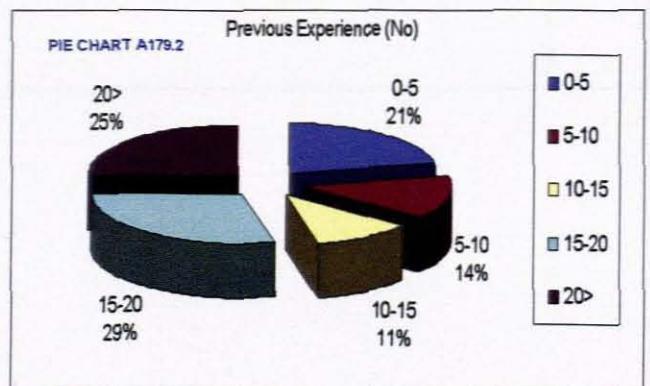
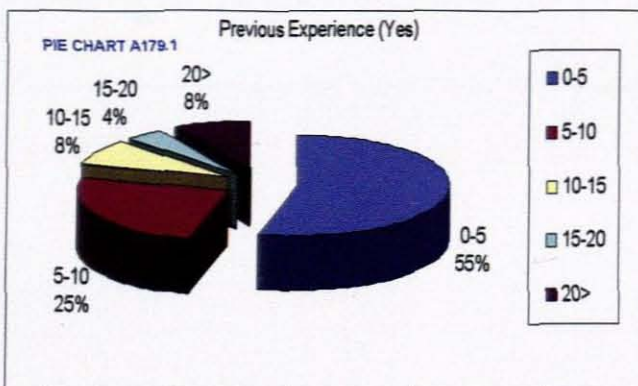


Table A179: Do the existing policies effectively deter corruption?

Q21	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	24	13	6	2	1	2
N	28	6	4	3	8	7
U	21	10	4	0	0	7
	73	29	14	5	9	16



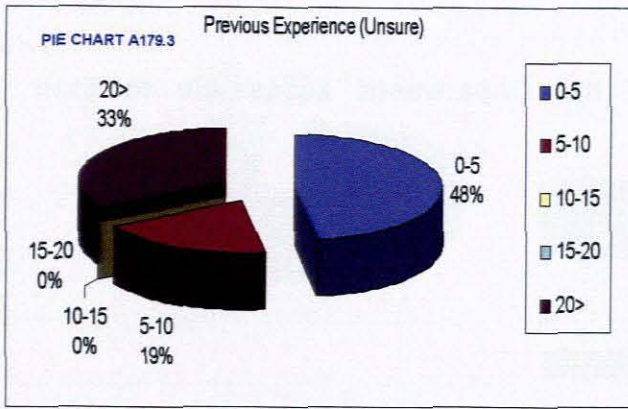
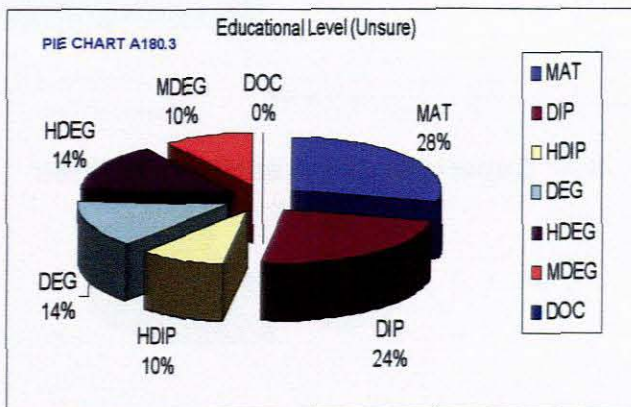
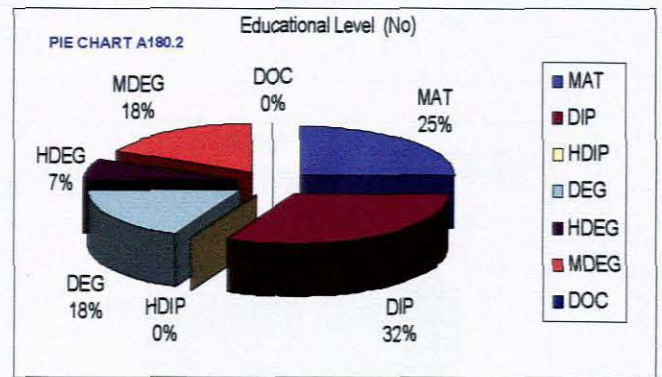
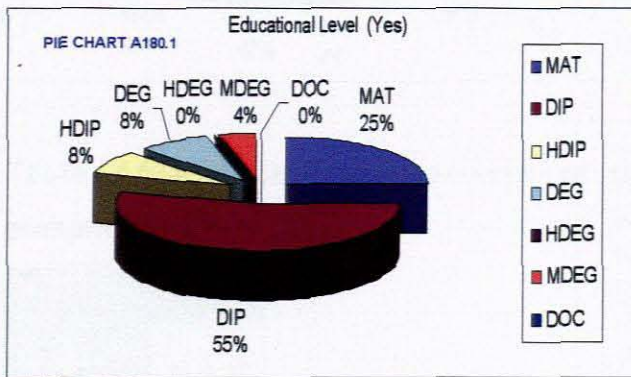


Table A180: Do the existing policies effectively deter corruption?

Q34	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	24	6	13	2	2	0	1	0
N	28	7	9	0	5	2	5	0
U	21	6	5	2	3	3	2	0
	73	19	27	4	10	5	8	0



Question 31 – Social Responsibility

Table A181: Is the management of the Department accessible to their stakeholders?

Q31	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	19	4	5	2	3	0	2	2	1	0
N	33	4	6	6	3	6	5	1	2	0
U	21	1	8	1	5	3	0	3	0	0
	73	9	19	9	11	9	7	6	3	0

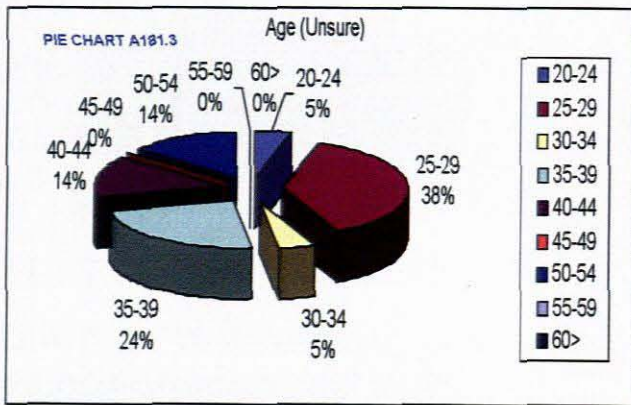
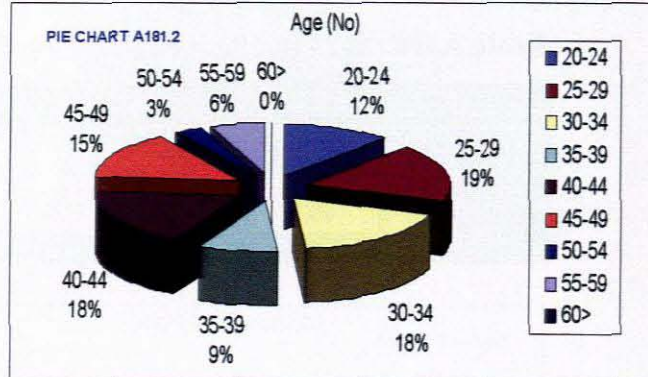
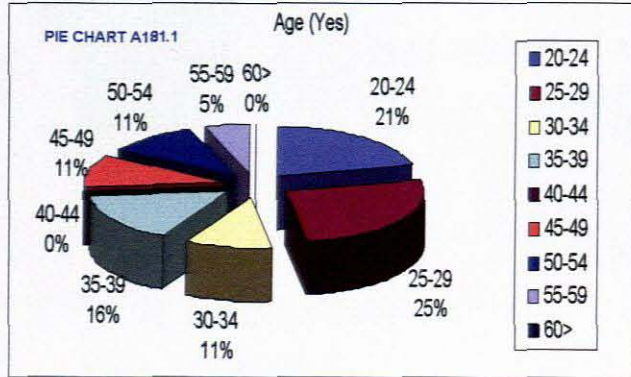


Table A182: Is the management of the Department accessible to their stakeholders?

Q31	Total	LEVEL				
		4-6	7-8	9-10	11-12	13>
Y	19	7	7	4	1	0
N	33	6	14	10	2	1
U	21	6	10	4	1	0
	73	19	31	18	4	1

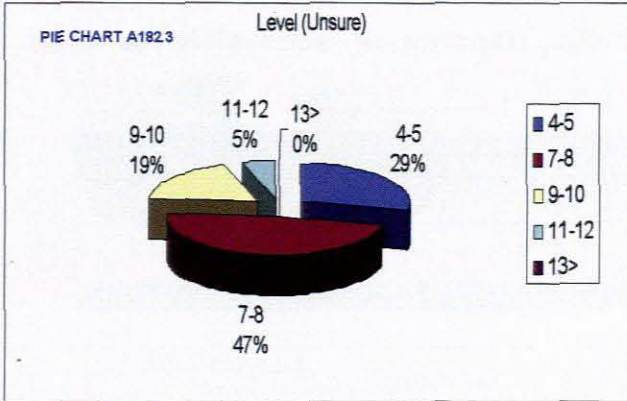
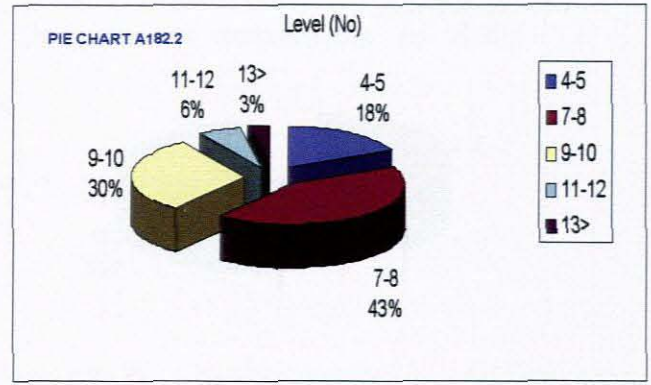
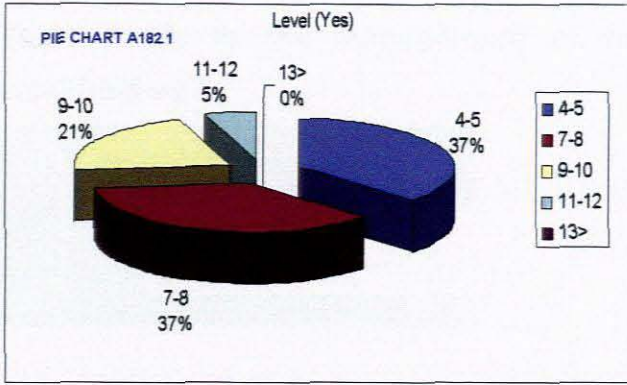
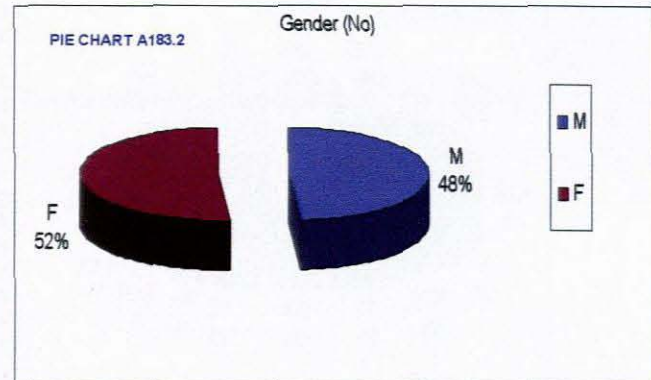
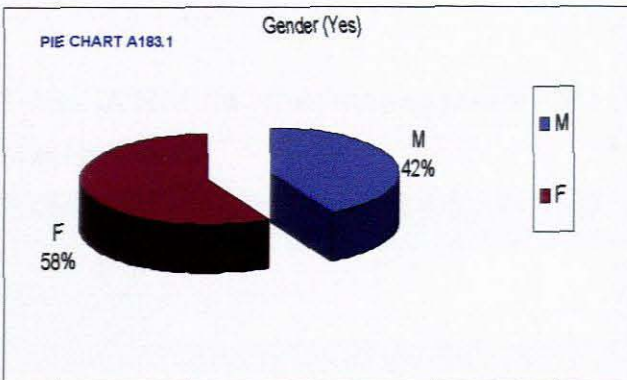


Table A183: Is the management of the Department accessible to their stakeholders?

GPI	GENDER		
	Total	M	F
Y	19	8	11
N	33	16	17
U	21	13	8
	73	37	36



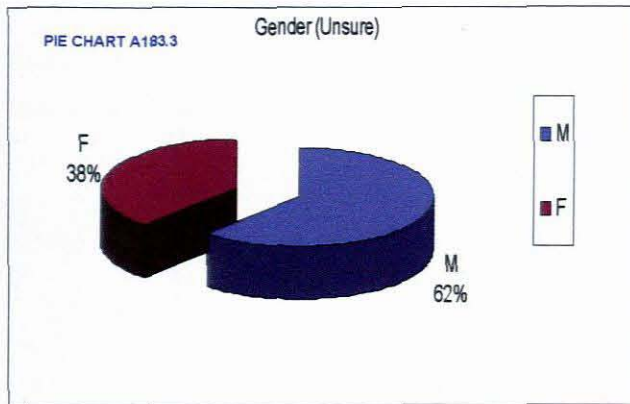


Table A184: Is the management of the Department accessible to their stakeholders?

Q31	Total	SUB-DIRECTORATE														
		MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	19	0	0	0	3	7	1	0	0	3	1	1	2	0	0	1
N	33	0	2	1	10	3	0	2	1	0	1	4	2	4	0	3
U	21	0	0	0	5	2	0	1	0	2	1	1	1	2	0	6
	73	0	2	1	18	12	1	3	1	5	3	6	6	6	0	10

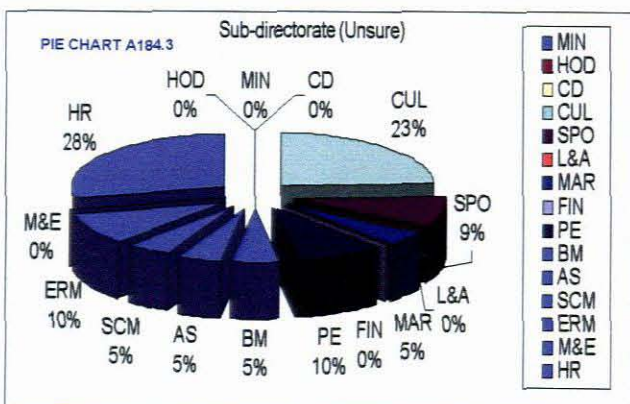
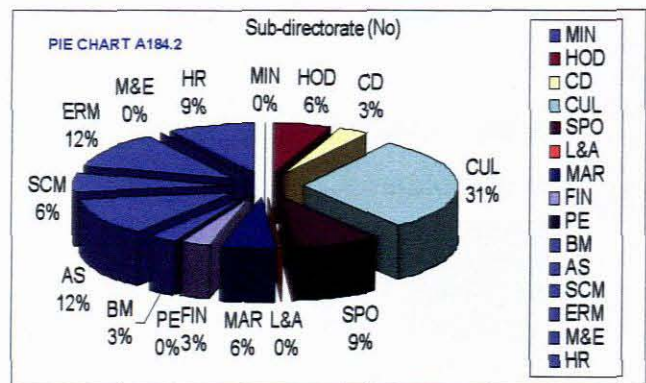
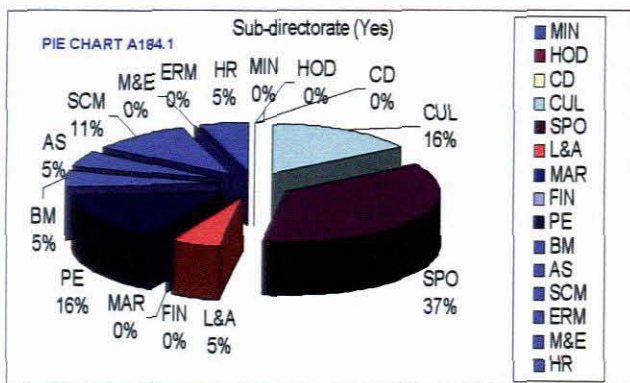


Table A185: Is the management of the Department accessible to their stakeholders?

Q31	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	19	10	2	3	2	2
N	33	11	6	1	6	9
U	21	8	6	1	1	5
	73	29	14	5	9	18

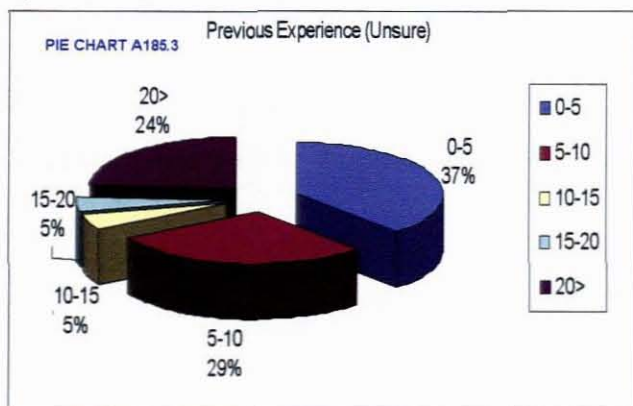
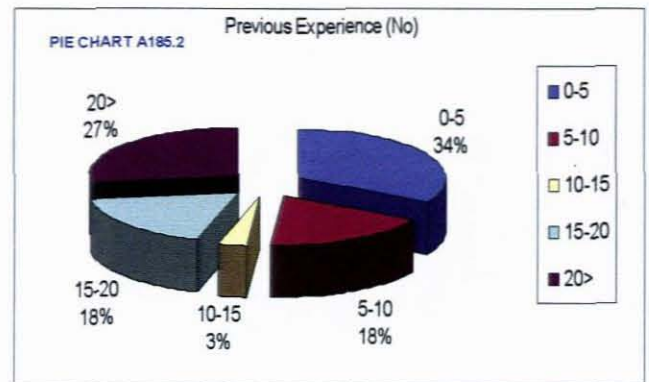
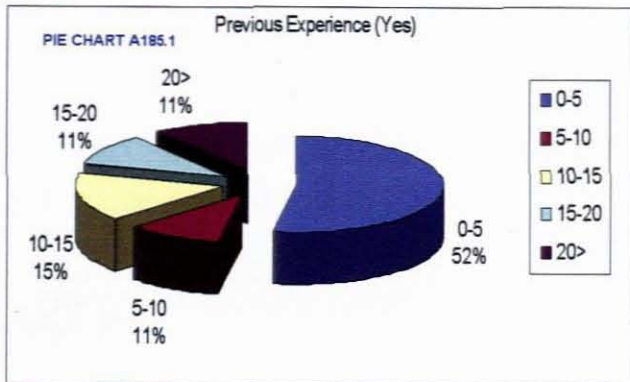
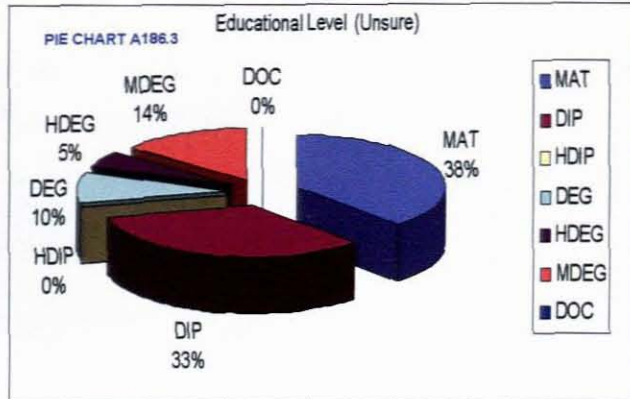
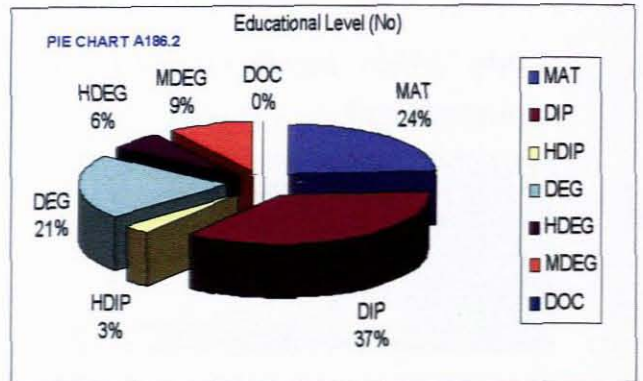
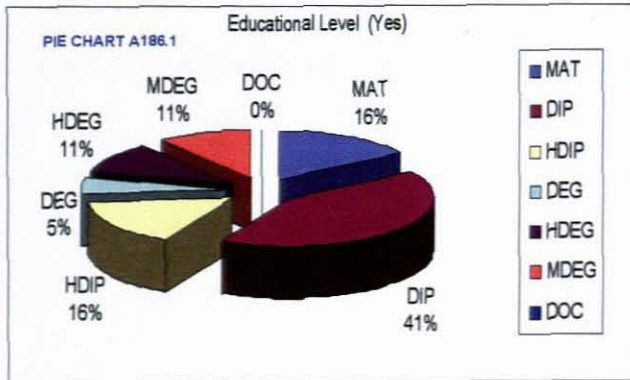


Table A186: Is the management of the Department accessible to their stakeholders?

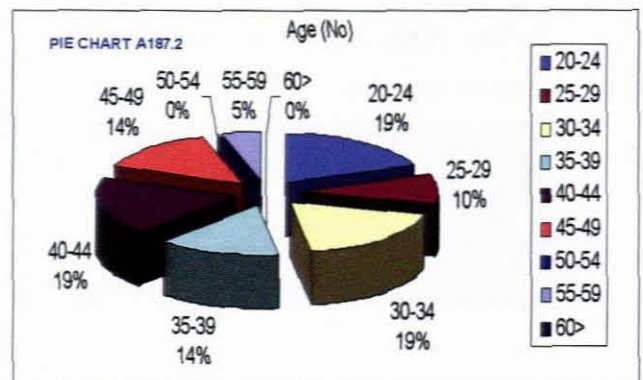
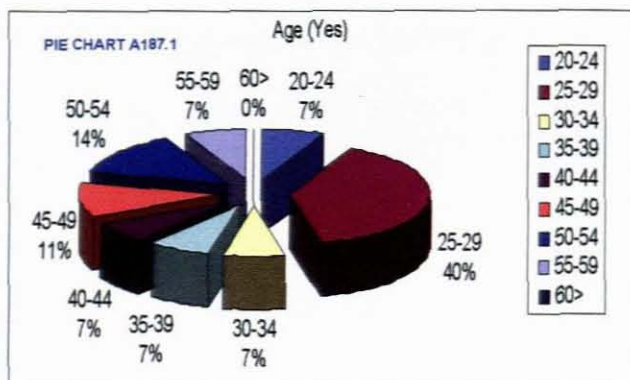
Q31	Total	EDUCATIONAL LEVEL						
		MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	19	3	8	3	1	2	2	0
N	33	8	12	1	7	2	3	0
U	21	8	7	0	2	1	3	0
	73	19	27	4	10	5	8	0



Question 32- Social Responsibility

Table A187: Is there management commitment to promotion of fiscal/economic and social development?

Q32	Total	A:28								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	28	2	11	2	2	2	3	4	2	0
N	21	4	2	4	3	4	3	0	1	0
U	24	3	6	3	6	3	1	2	0	0
	73	9	19	9	11	9	7	6	3	0



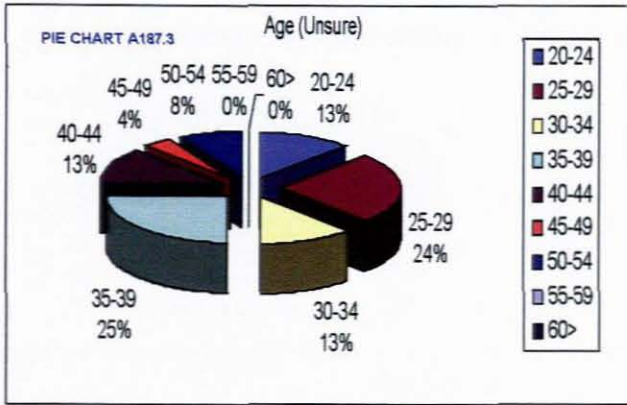


Table A188: Is there management commitment to promotion of fiscal/economic and social development?

GENDER	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	28	6	13	6	2	1
N	21	5	8	8	0	0
U	24	8	10	4	2	0
	73	19	31	18	4	1

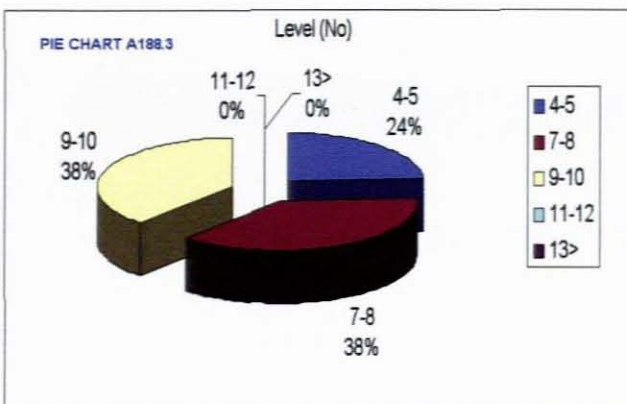
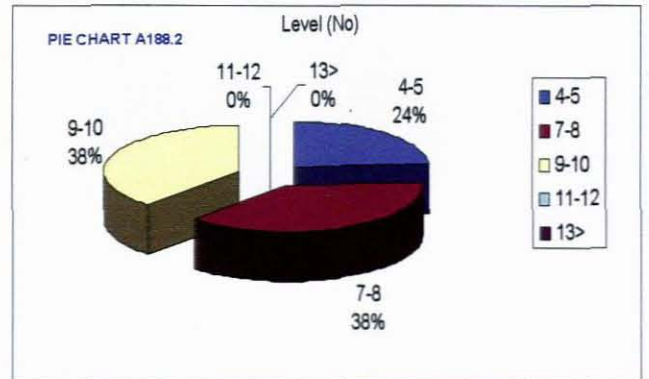
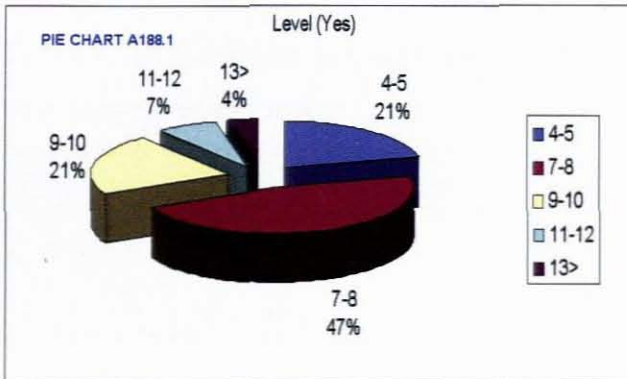


Table A189: Is there management commitment to promotion of fiscal/economic and social development?

GSI	GENDER		
	Total	M	F
Y	28	12	16
N	21	12	9
U	24	13	11
	73	37	36

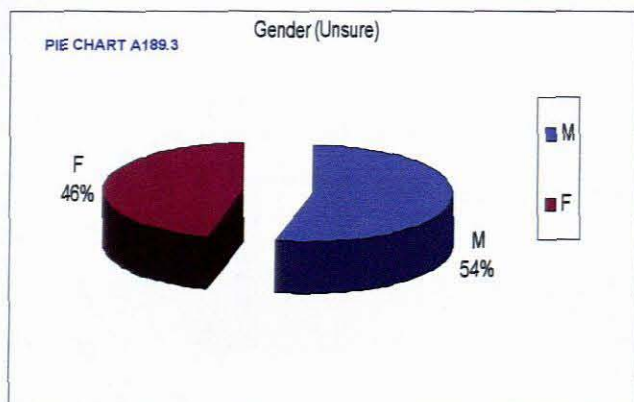
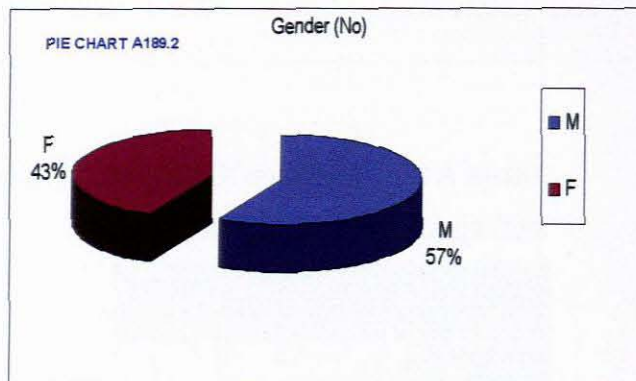
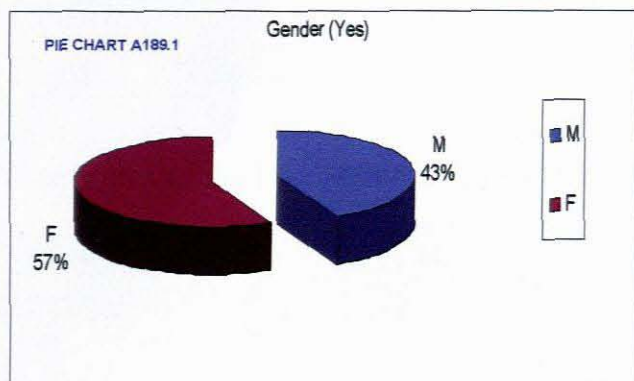


Table A190: Is there management commitment to promotion of fiscal/economic and social development?

GSI	Total	SUB-DIRECTORATE														
		MIN	RCD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	28	0	1	1	7	4	1	1	1	3	1	2	3	0	0	3
N	21	0	0	0	5	3	0	1	0	2	1	2	1	3	0	3
U	24	0	1	0	6	5	0	1	0	0	1	2	1	3	0	4
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10

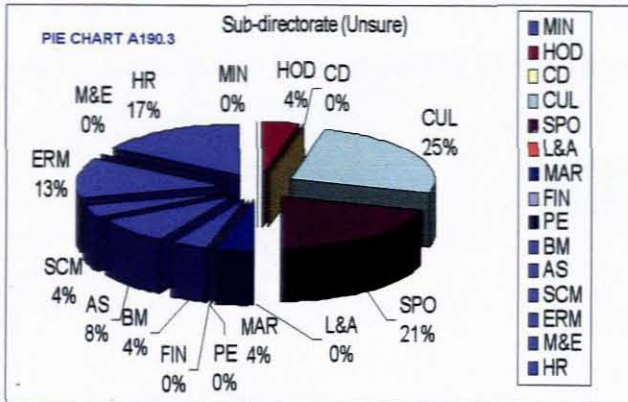
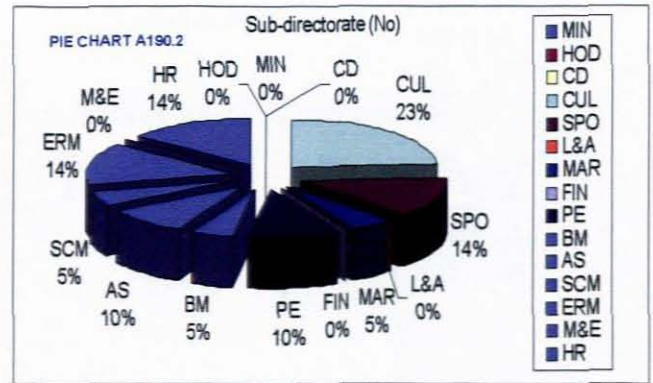
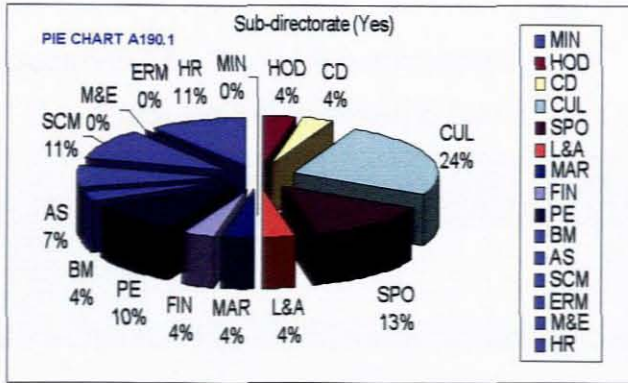
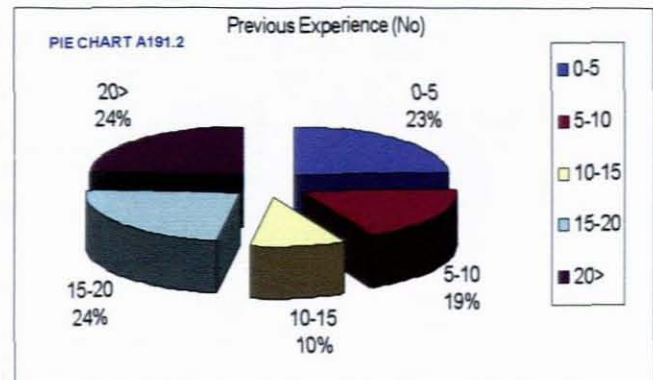
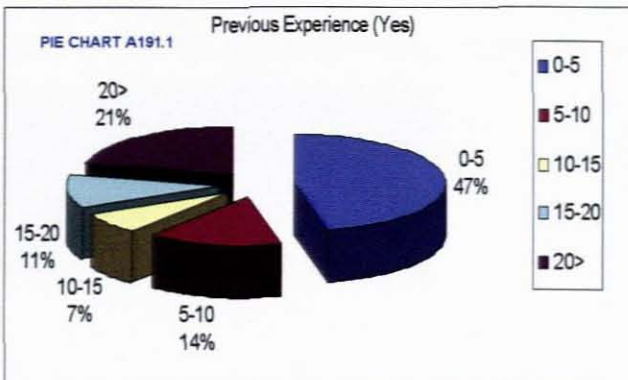


Table A191: Is there management commitment to promotion of fiscal/economic and social development?

GSI	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	28	13	4	2	3	6
N	21	5	4	2	5	5
U	24	11	6	1	1	5
	73	29	14	5	9	16



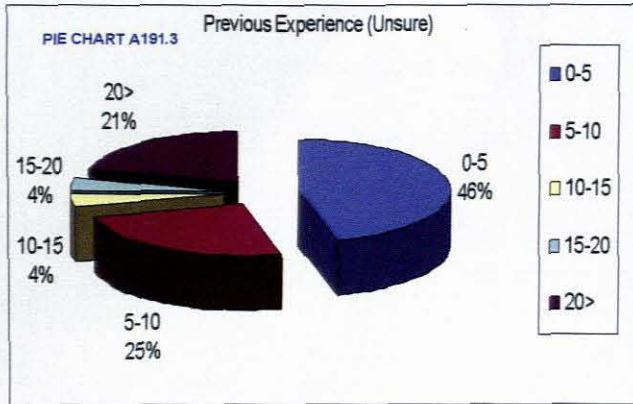
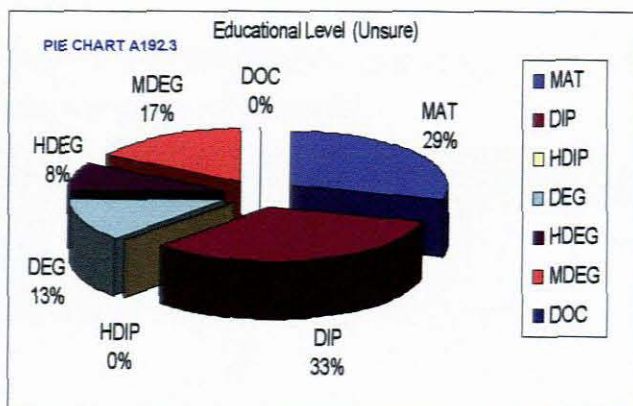
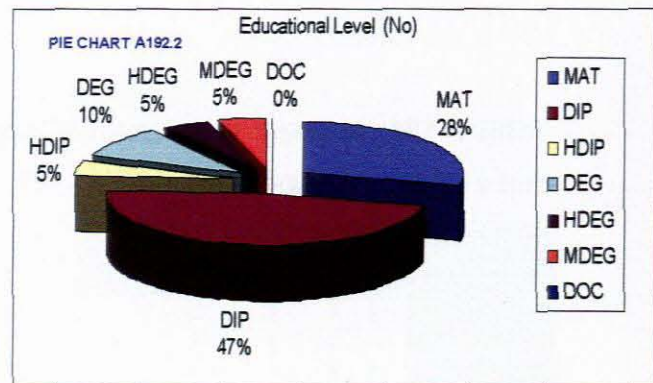
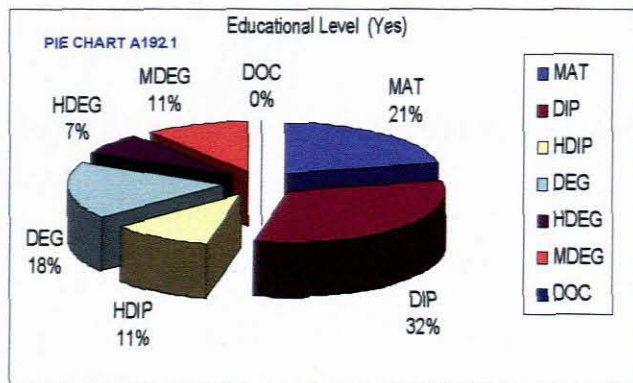


Table A192: Is there management commitment to promotion of fiscal/economic and social development?

Q31	Total	EDUCATIONAL LEVEL						
		MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	28	6	9	3	5	2	3	0
N	21	6	10	1	2	1	1	0
U	24	7	8	0	3	2	4	0
	73	19	27	4	10	5	8	0



Question 33 – Social Responsibility

Table A193: Do the leadership foster job creation, loyalty and job retention?

Q33	AGE									
		Total	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59
Y	10	2	6	0	0	0	1	1	0	0
N	62	7	11	6	8	8	6	4	2	0
U	11	0	2	3	3	1	0	1	1	0
	73	9	19	9	11	9	7	6	3	0

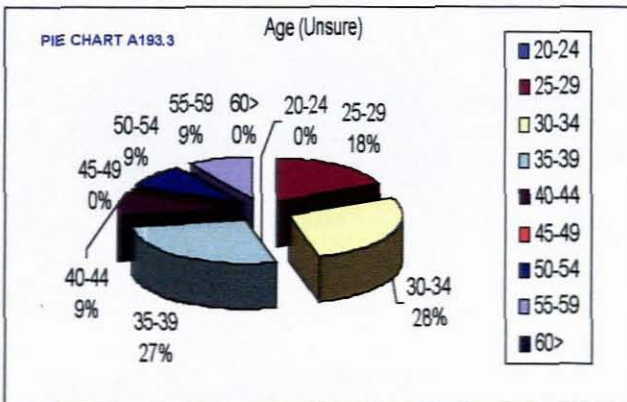
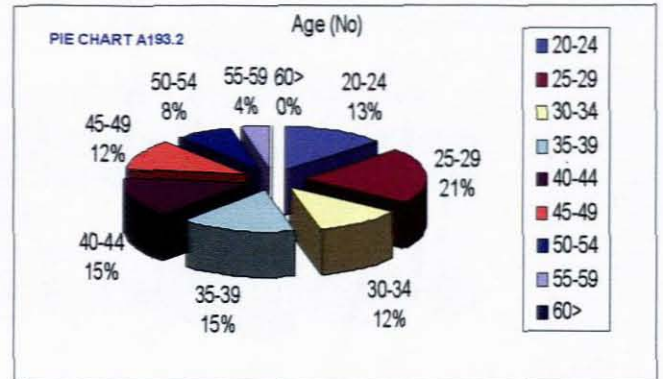
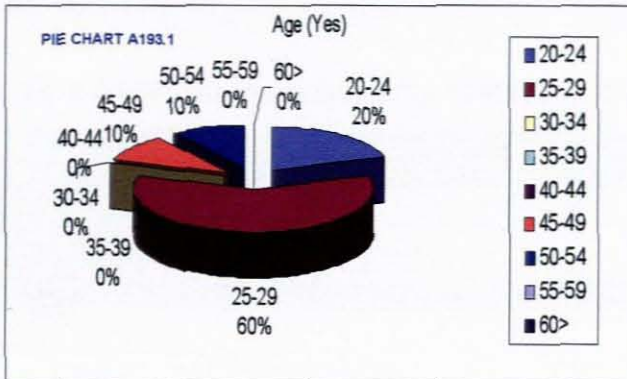


Table A194: Do the leadership foster job creation, loyalty and job retention?

Q33	LEVEL					
		Total	4-6	7-8	9-10	11-12
Y	10	5	4	1	0	0
N	62	12	23	13	3	1
U	11	2	4	4	1	0
	73	19	31	18	4	1

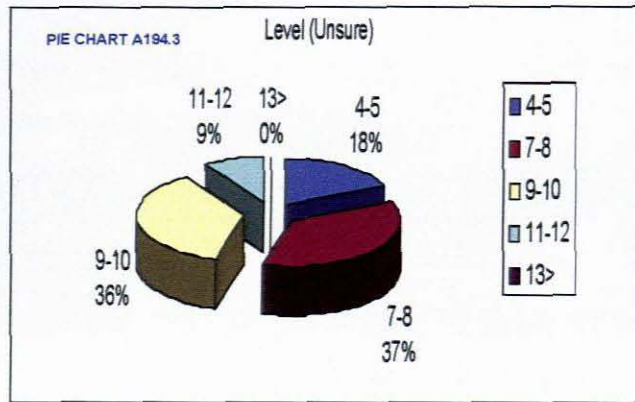
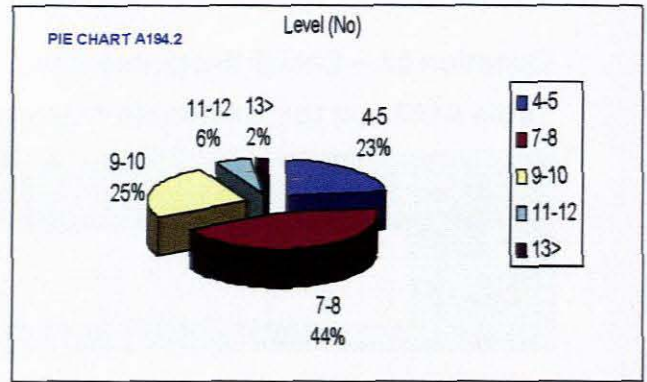
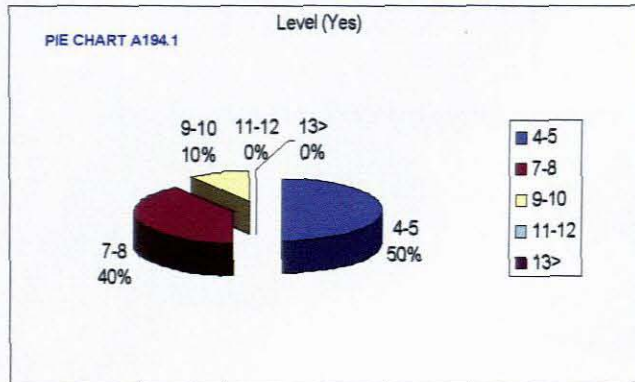
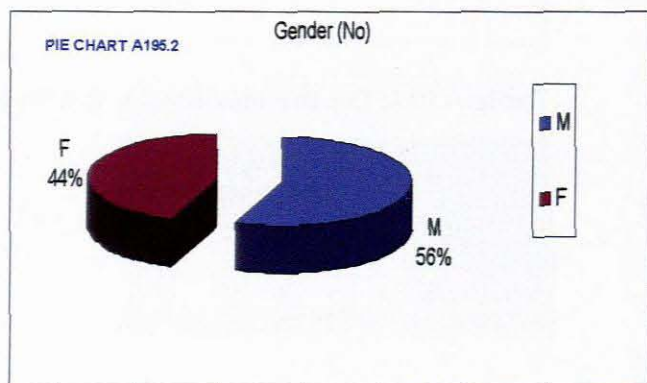
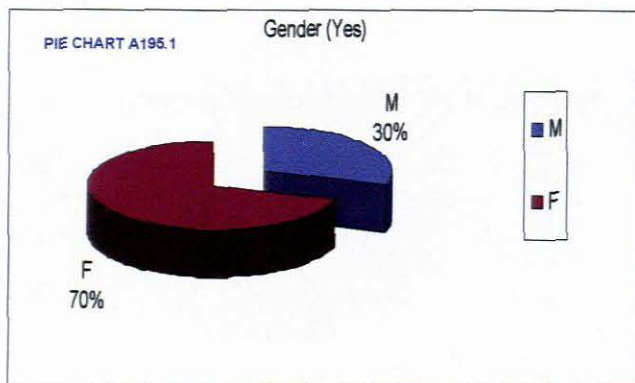


Table A195: Do the leadership foster job creation, loyalty and job retention?

Q23	GENDER		
	Total	M	F
Y	10	3	7
N	62	29	23
U	11	5	6
	73	37	36



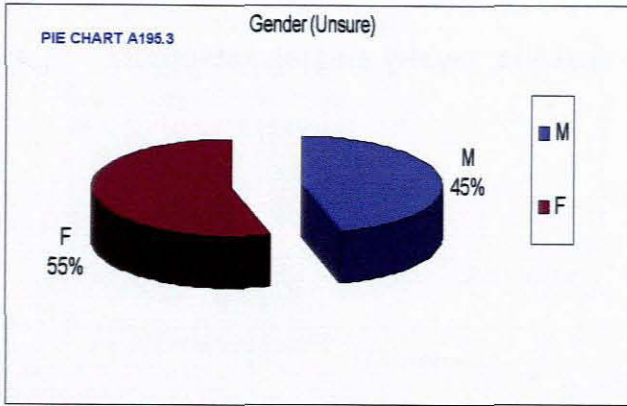


Table A196: Do the leadership foster job creation, loyalty and job retention?

	Total	SUB-DIRECTORATE															
		MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR	
Y	10	0	1	0	0	1	0	0	0	2	1	1	1	1	0	2	
N	52	0	0	1	14	10	0	3	1	3	2	5	4	3	0	6	
U	11	0	1	0	4	1	1	0	0	0	0	0	0	2	0	2	
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10	

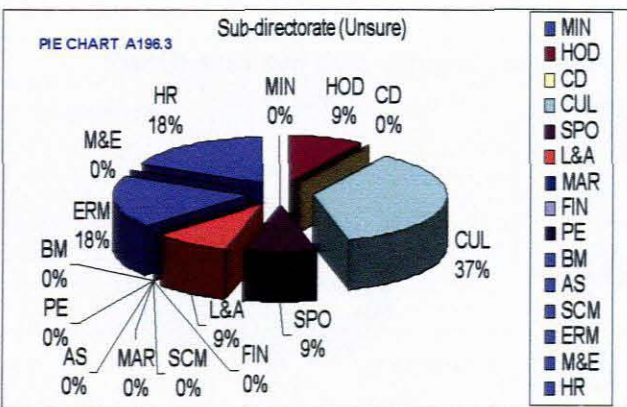
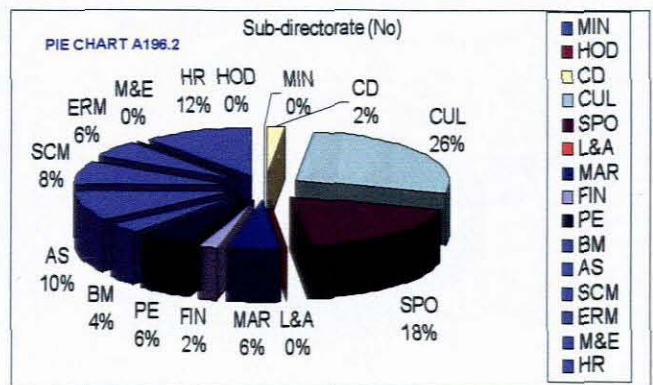
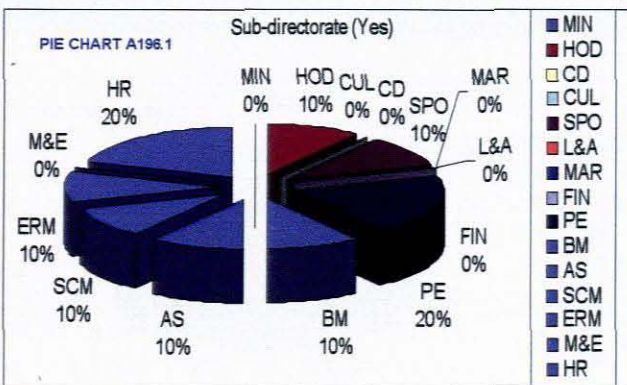


Table A197: Do the leadership foster job creation, loyalty and job retention?

Q21	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	10	8	0	1	0	1
N	62	16	12	3	8	13
U	11	5	2	1	1	2
	73	29	14	5	9	16

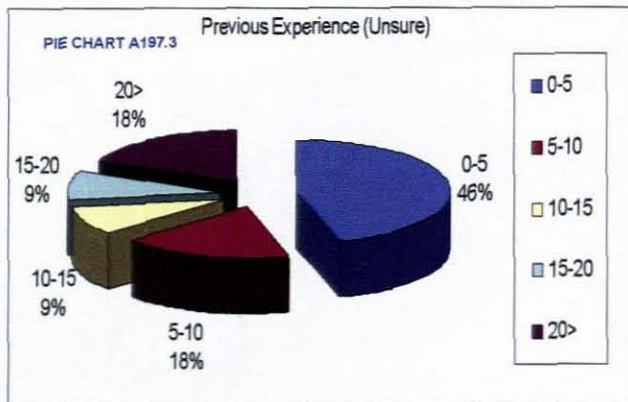
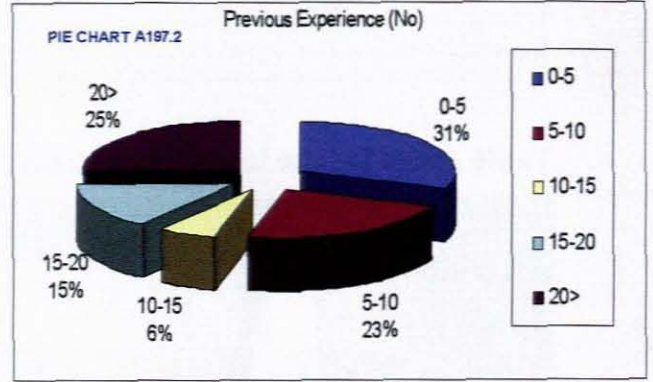
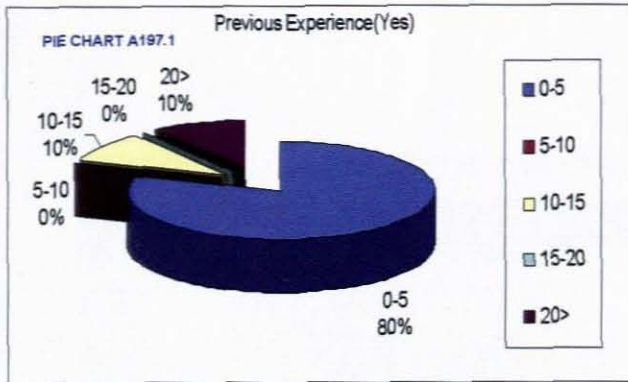
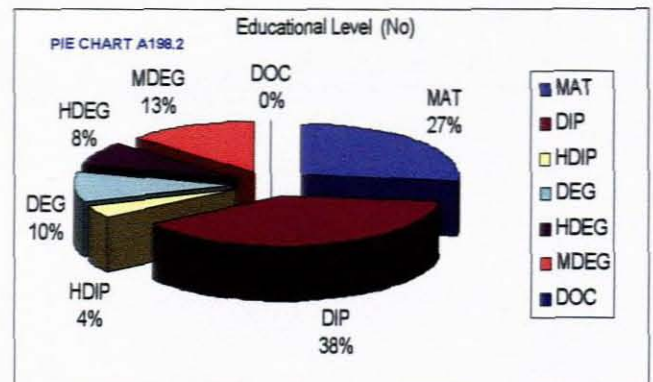
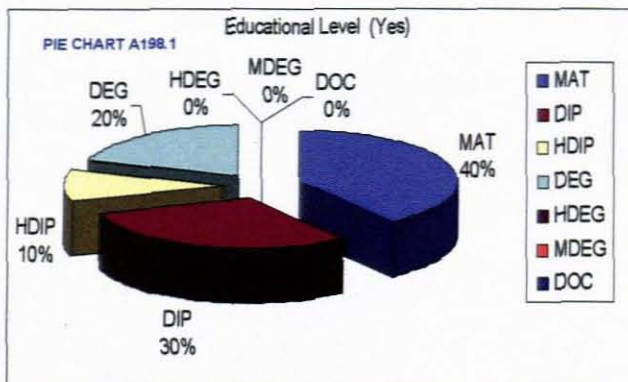
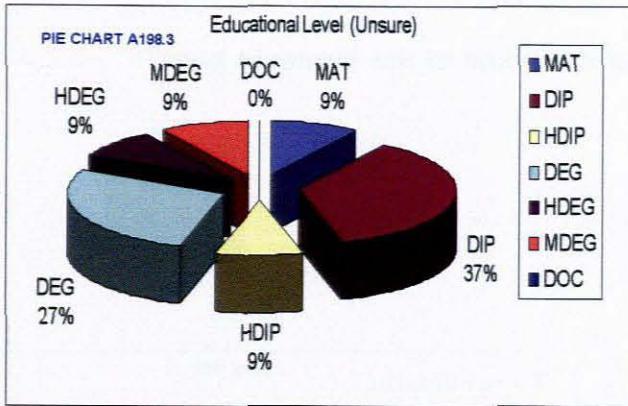


Table A198: Do the leadership foster job creation, loyalty and job retention?

Q21	Total	EDUCATIONAL LEVEL						
		MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	10	4	3	1	2	0	0	0
N	62	14	20	2	5	4	7	0
U	11	1	4	1	3	1	1	0
	73	19	27	4	10	6	8	0





Question 34 – Social Responsibility

Table A199: Are the activities reflective of the goals of the strategic plan?

Q34	Total	AGE								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	29	3	9	1	4	3	3	3	2	0
N	25	5	5	5	3	4	1	2	0	0
U	20	1	5	3	4	2	3	1	1	0
	73	9	19	9	11	9	7	6	3	0

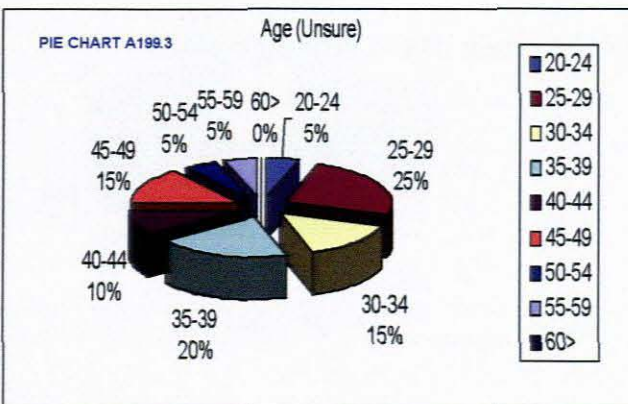
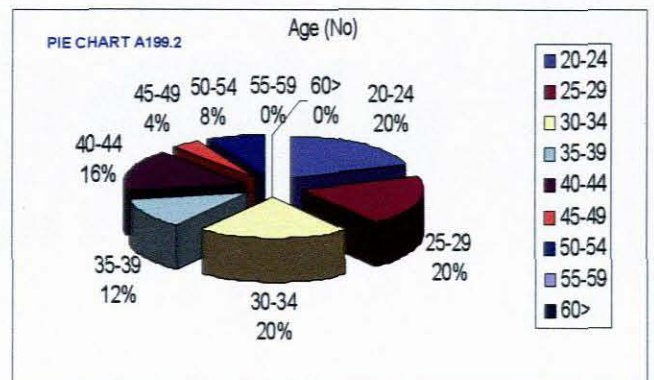
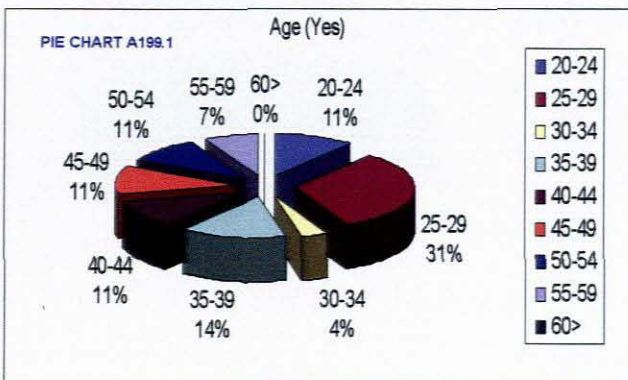


Table A200: Are the activities reflective of the goals of the strategic plan?

Q24	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	28	7	9	10	1	1
N	26	8	11	4	2	0
U	20	4	11	4	1	0
	73	19	31	18	4	1

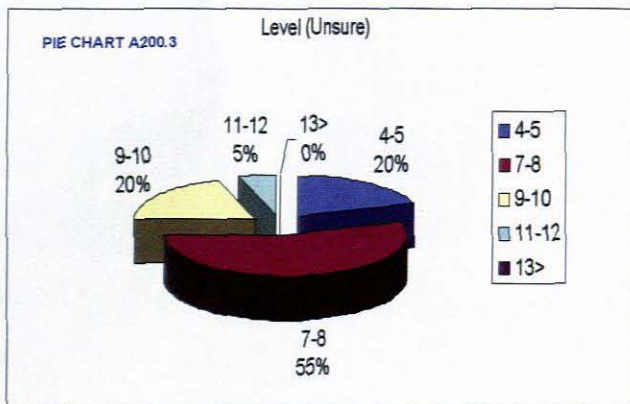
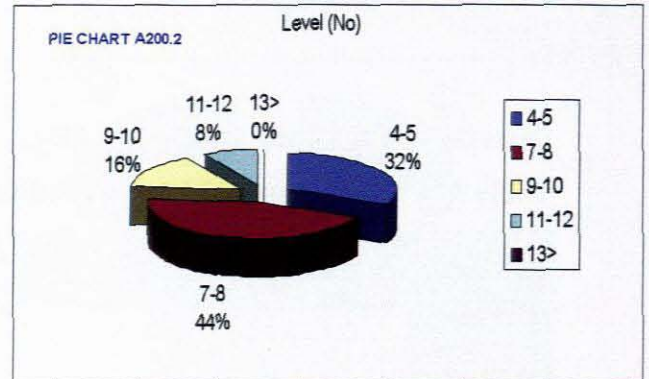
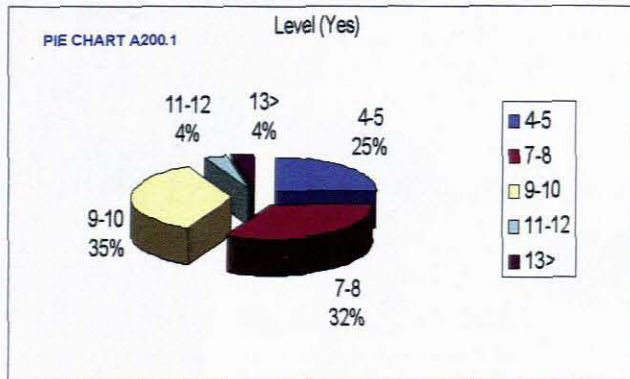
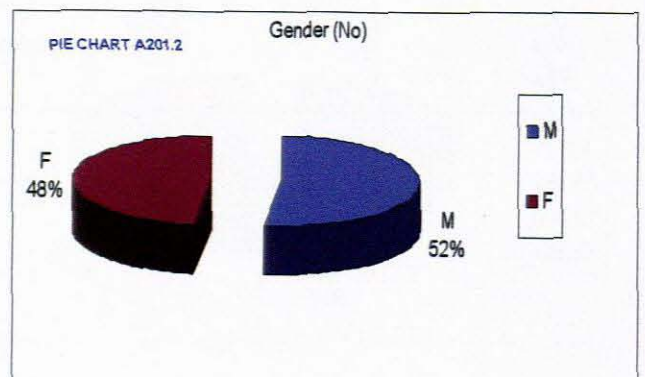
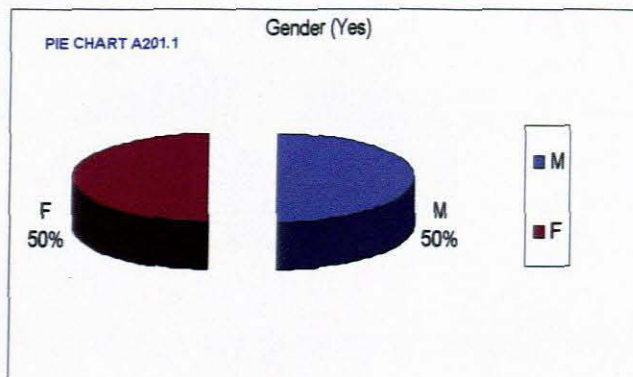


Table A201: Are the activities reflective of the goals of the strategic plan?

Q24	Total	GENDER	
		M	F
Y	28	14	14
N	26	13	12
U	20	10	10
	73	37	36



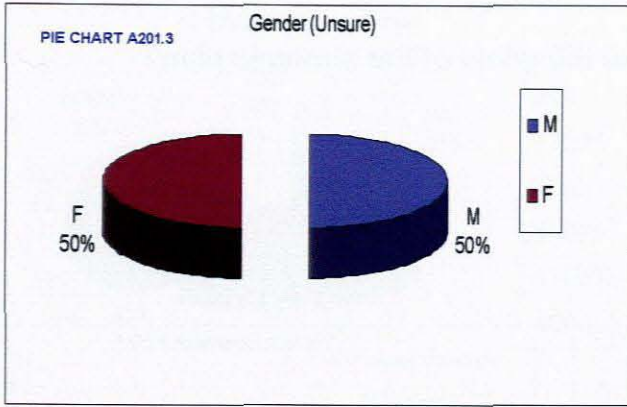


Table A202: Are the activities reflective of the goals of the strategic plan?

Q24	SUB-DIRECTORATE																
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR	
Y	28	0	1	0	5	6	1	1	1	4	3	2	2	0	0	2	
N	25	0	1	1	7	4	0	2	0	1	0	2	2	3	0	2	
U	20	0	0	0	6	2	0	0	0	0	0	2	1	3	0	6	
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10	

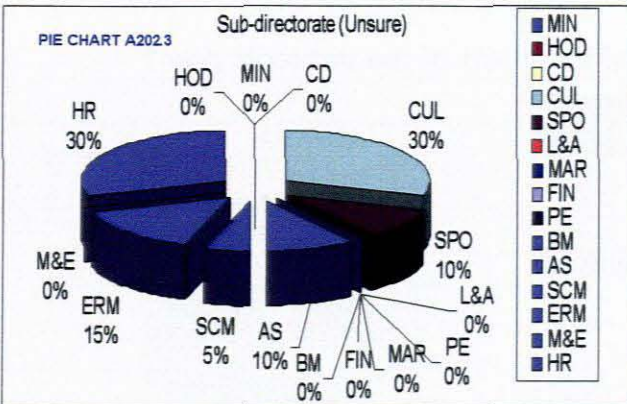
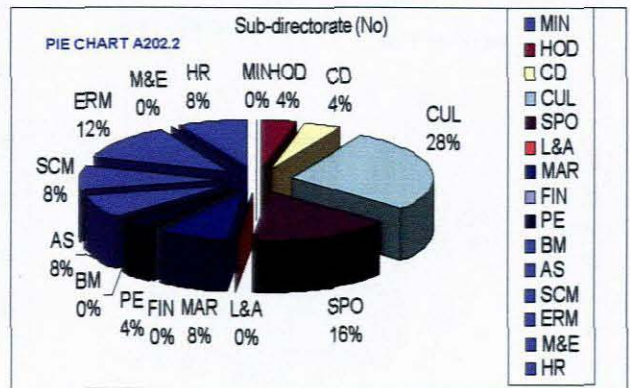
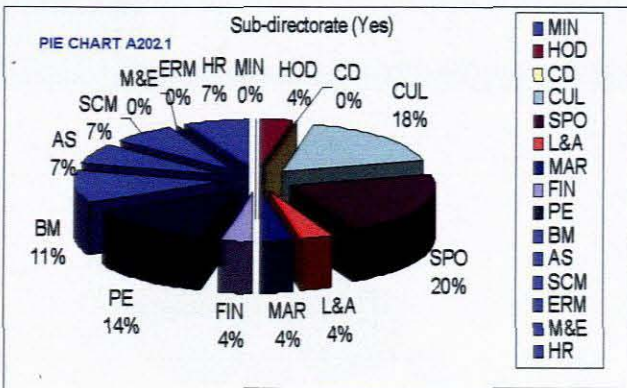


Table A203: Are the activities reflective of the goals of the strategic plan?

Q24	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	28	13	3	2	4	6
N	25	8	5	2	5	5
U	20	8	6	1	0	5
	73	29	14	5	9	16

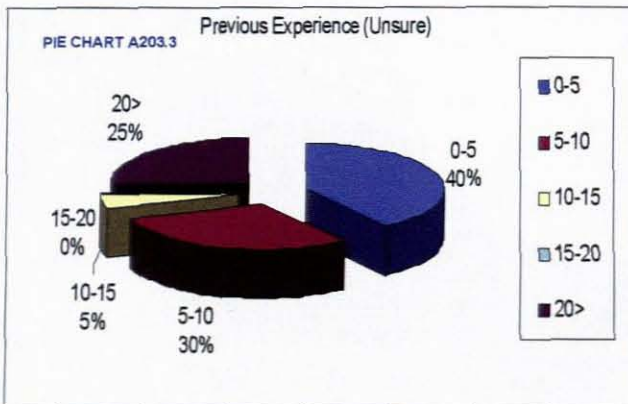
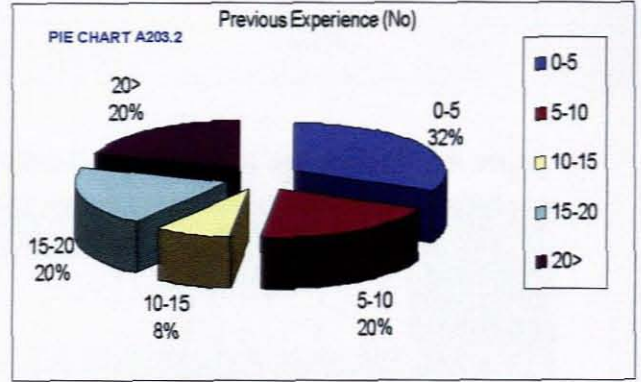
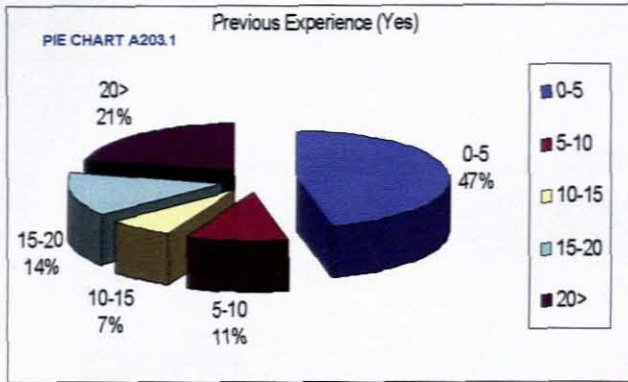
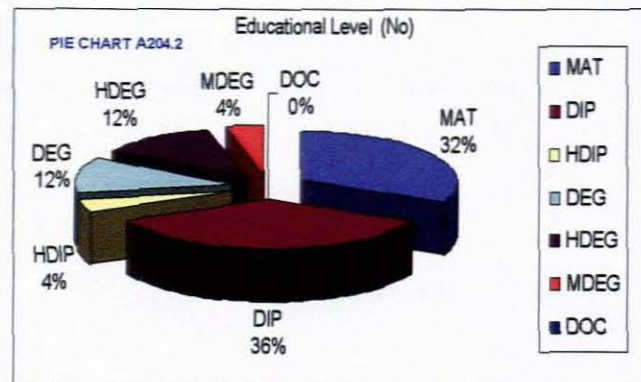
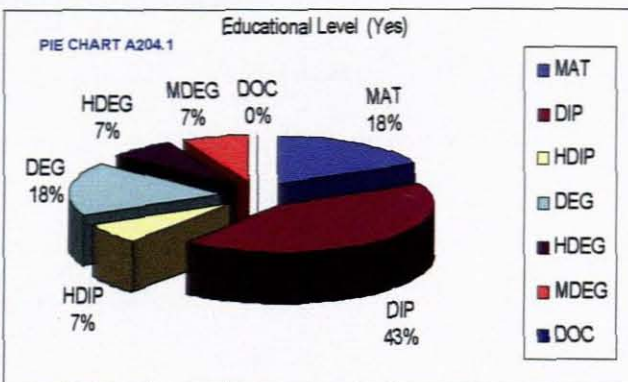
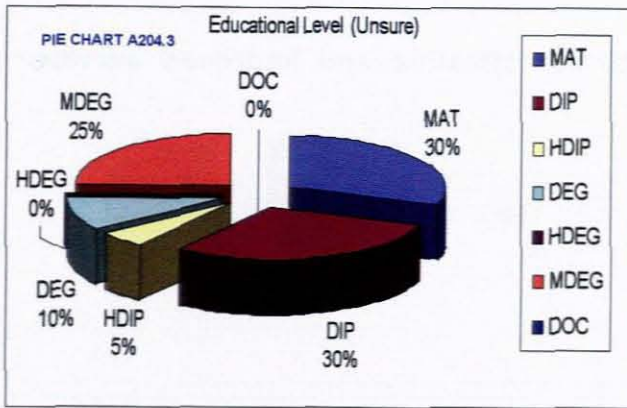


Table A204: Are the activities reflective of the goals of the strategic plan?

Q24	Total	EDUCATIONAL LEVEL						
		MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	28	5	12	2	5	2	2	0
N	25	8	9	1	3	3	1	0
U	20	6	6	1	2	0	5	0
	73	19	27	4	10	5	8	0





Question 35 – Social Responsibility

Table A205: Are mechanisms in place for effective and improved service delivery?

Gender	Total	Age								
		20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60>
Y	30	4	10	2	5	2	2	3	2	0
N	30	5	5	4	4	5	4	2	1	0
U	13	0	4	3	2	2	1	1	0	0
	73	9	19	9	11	9	7	6	3	0

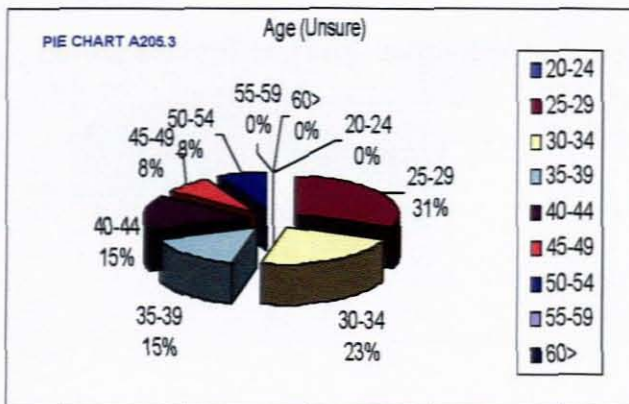
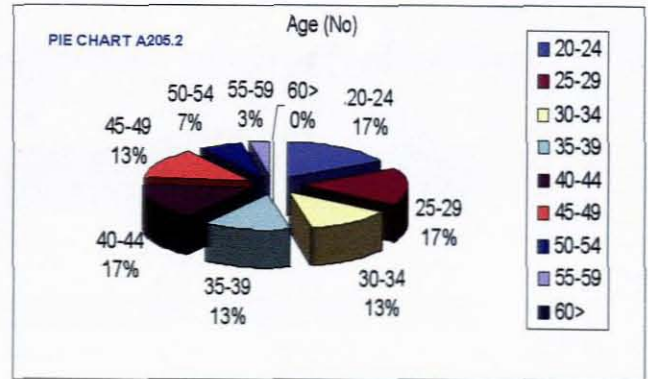
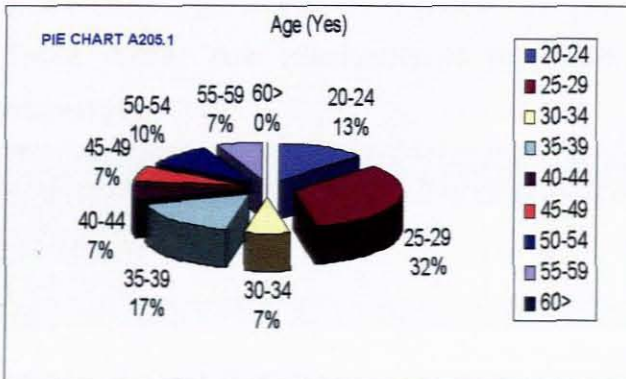


Table A206: Are mechanisms in place for effective and improved service delivery?

GSI	Total	LEVEL				
		4-5	7-8	9-10	11-12	13>
Y	30	8	13	7	2	0
N	30	9	11	8	1	1
U	13	2	7	3	1	0
	73	19	31	18	4	1

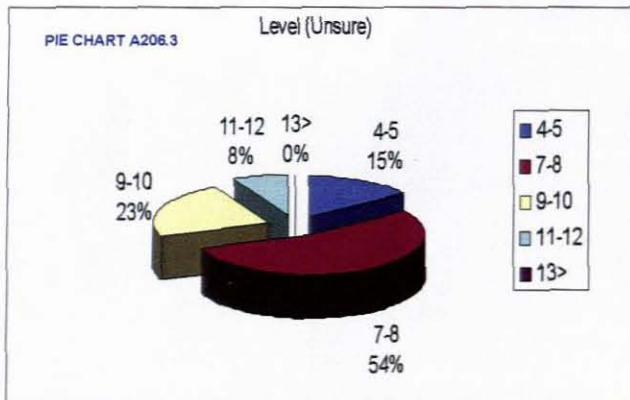
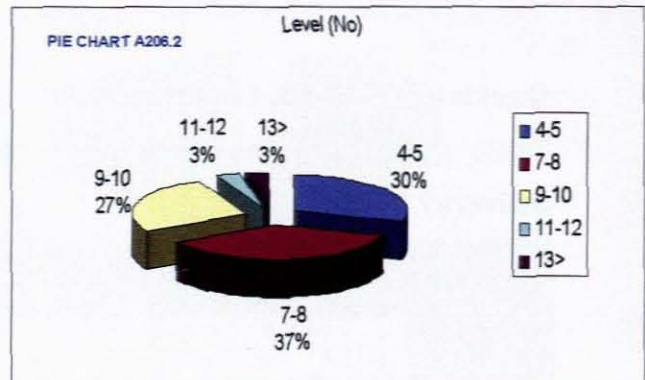
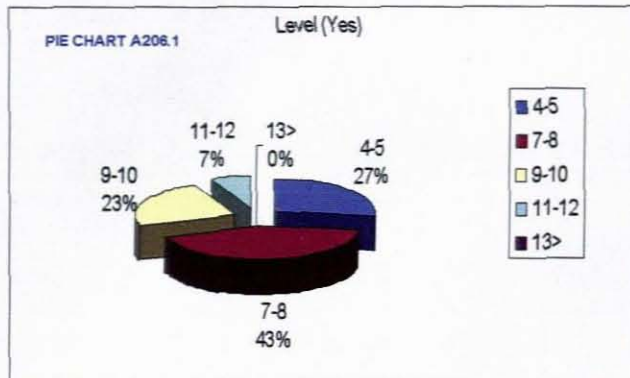


Table A207: Are mechanisms in place for effective and improved service delivery?

GSI	Total	GENDER	
		M	F
Y	30	14	16
N	30	14	16
U	13	9	4
	73	37	36

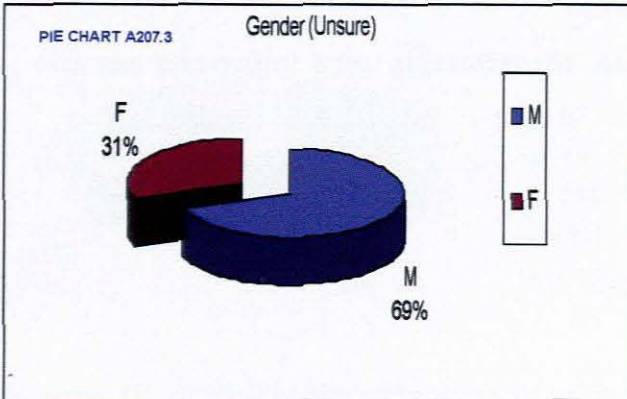
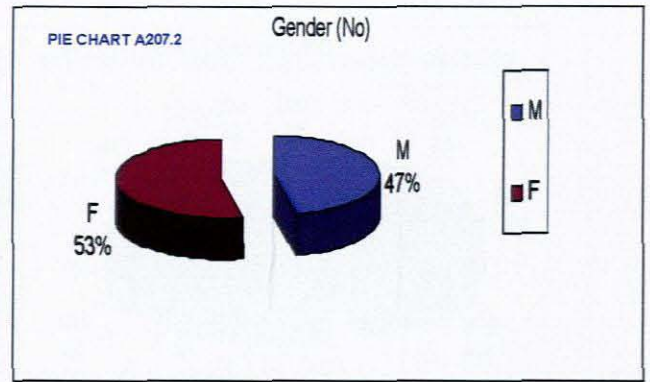
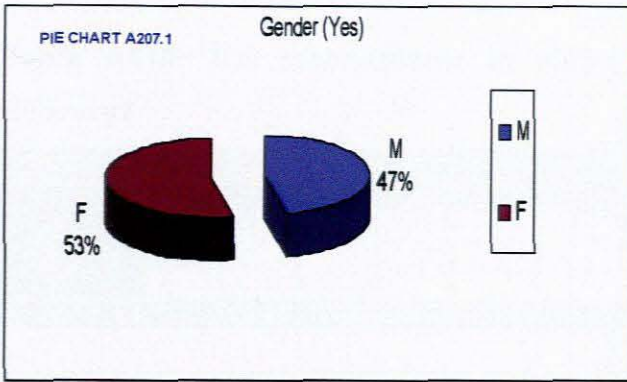
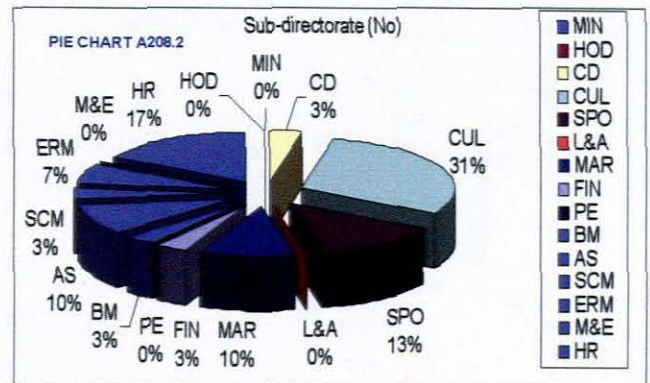
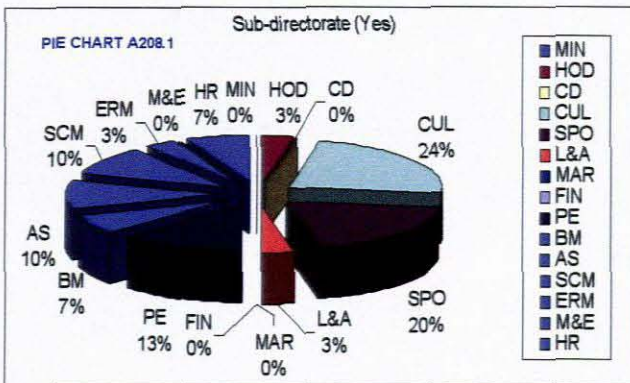


Table A208: Are mechanisms in place for effective and improved service delivery?

GSE	SUB-DIRECTORATE															
	Total	MIN	HOD	CD	CUL	SPO	L&A	MAR	FIN	PE	BM	AS	SCM	ERM	M&E	HR
Y	30	0	1	0	7	6	1	0	0	4	2	3	3	1	0	2
N	30	0	0	1	9	4	0	3	1	0	1	3	1	2	0	5
U	13	0	1	0	2	2	0	0	0	1	0	0	1	3	0	3
	73	0	2	1	18	12	1	3	1	5	3	6	5	6	0	10



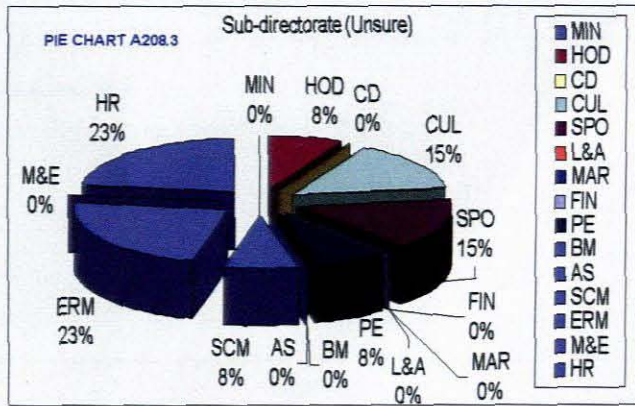


Table A209: Are mechanisms in place for effective and improved service delivery?

Q24	Total	PREVIOUS EXPERIENCE				
		0-5	5-10	10-15	15-20	20>
Y	30	16	3	2	4	5
N	30	8	7	3	3	9
U	13	5	4	0	2	2
	73	29	14	5	9	16

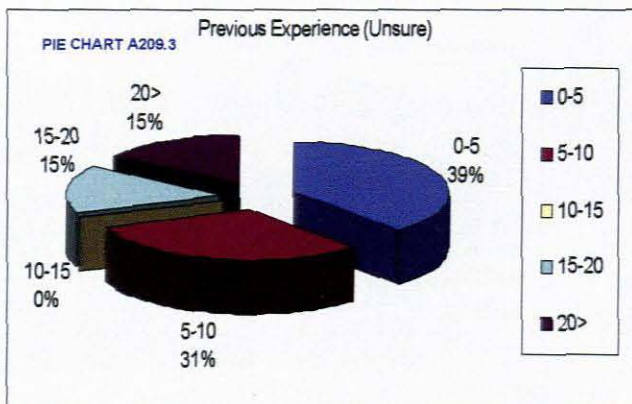
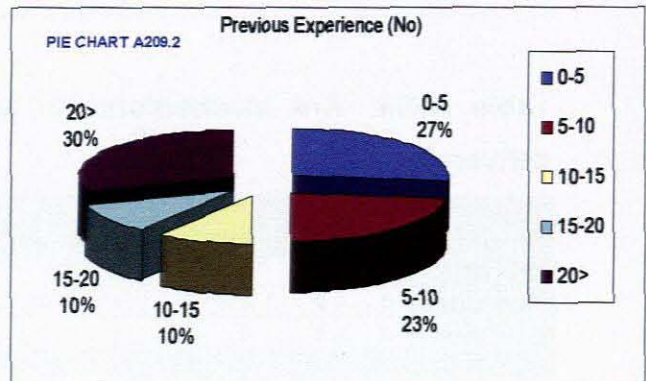
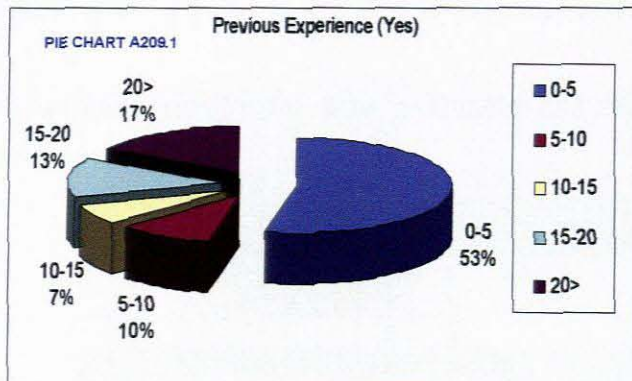
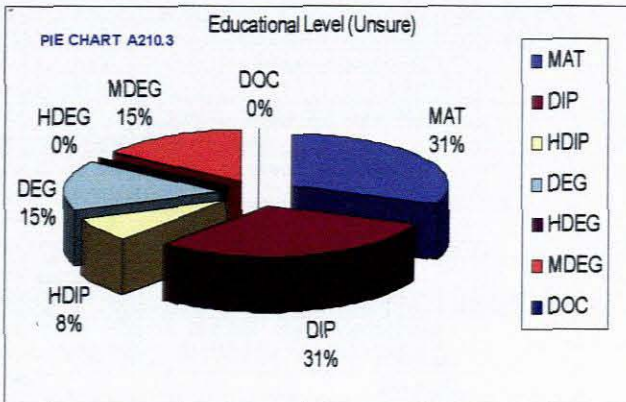
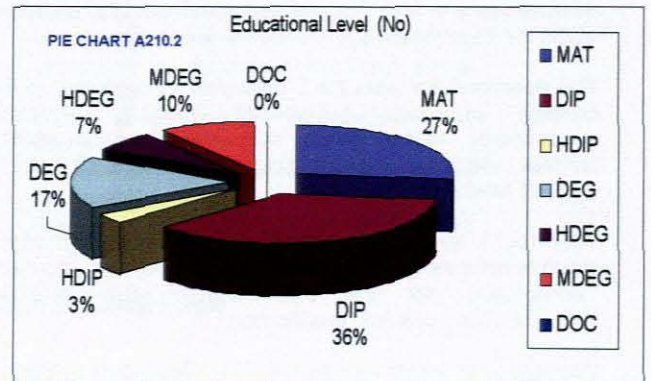
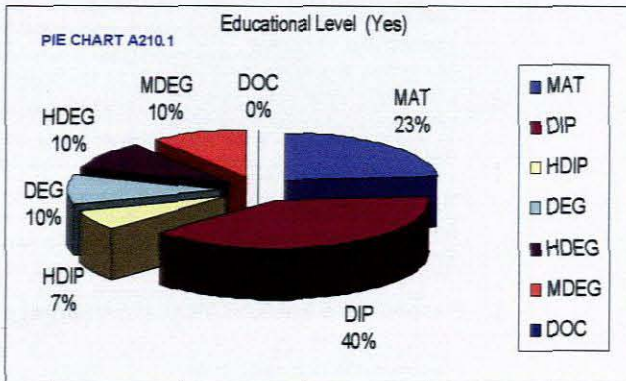


Table A210: Are mechanisms in place for effective and improved service delivery?

GSS	EDUCATIONAL LEVEL							
	Total	MAT	DIP	HDIP	DEG	HDEG	MDEG	DOC
Y	30	7	12	2	3	3	3	0
N	30	8	11	1	5	2	3	0
U	13	4	4	1	2	0	2	0
	72	19	27	4	10	5	8	0



APPENDIX B

QUESTIONNAIRE

QUESTIONNAIRE

You have been selected to assist with the completion of this questionnaire.

The purpose of this questionnaire is to determine the levels of adherence and compliance to codes of good governance and best practices in both financial and non-financial applications within the Department of Cultural Affairs and Sport.

The questionnaire tests the 7 principles as contained in the concept of good governance, namely: discipline, transparency, independence, accountability, responsibility, fairness and social responsibility within the Department of Cultural Affairs and Sport.

Your input is aimed at assisting me in partial fulfillment of the requirements as set out in obtaining the Magister degree in Technologiae for the attainment of the Business Administration academic qualification.

You need not insert your name. The information contained within the questionnaire shall be treated with utmost confidentiality and shall be utilised purely for statistical research and only for my personal use. No names shall be referenced. It is requested that you answer the general information as well as the 'agree/disagree' questions.

GENERAL INFORMATION

Please mark with an X.

1. Respondents Age

Group	Mark with an 'X'
20 - 24 yrs	
25 - 29 yrs	
30 - 34 yrs	
35 - 39 yrs	
40 - 44 yrs	
45 - 49 yrs	
50 - 54 yrs	
55 - 59 yrs	
60 >	

2. Respondents Category

Category	Mark with an X
SMS Member	
Deputy Manager	
Assistant Manager	
Senior State Accountant	
State Accountant	
Admin Officer	
Admin Clerk	

3. Respondents Gender

Gender	Mark with an 'X'
Male	
Female	

4. Respondents Division

Division	Mark with an X
Cultural Services	
Accounting Services	
Marketing & Communication	
Enterprise Risk Management	
Libraries and Archive Services	
Sport	
Supply Chain Management	
Budget Management	
Ministry	
Entities	

5. Respondents Previous Work Experience (years)

Previous Work Experience	Mark with an 'X'
0 - 5	
5 - 10	
10 - 15	
15 - 20	
20 >	

6. Respondents Educational Level

Educational Level	Mark with an 'X'
Attended School	
Matric	
Diploma	
Higher Diploma	
Degree	
Honours Degree	
Masters Degree	
Doctorate	

APPENDIX C – GRAMMARIAN CERTIFICATE

May 11th 2009

To whom it may concern,

The attached mini-dissertation, entitled:

Employee perception of public sector compliance with Corporate Governance Principles:
Case of the Western Cape Department of Cultural Affairs and Sport, South Africa

submitted to the Cape Peninsula University of Technology in partial fulfillment of the requirements for the Degree of Magister Technologiae in Business Administration, by Nazima Parker,

has been checked for grammar.

Ann Bytheway

BSc PGCE CELTA

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Riebeeck West
7306