

Appendix D

ANALYSIS OF QUESTIONNAIRES

(ALL QUESTIONS)

SENIOR MANAGEMENT

This part deals with the inputs received from senior management, defined for this purpose as Chief Directors and Directors.

SECTION A: BASIC DATA ABOUT YOURSELF

2. Date of birth

Date of birth								
1940 - 1945	1946-1950	1951-1955	1956-1960	1961-1965	1966-1970	1971-1975	1976-1980	1981-1985
3	6	5	6	2	5	1	0	0

6. Qualifications: The following Table shows the qualifications of the respondents:

Qualifications	Number
Grade 12 (Matric)	2
B Compt/Hons	3
BA/HDE/BA Hons	8
B Com/Hons/M Com	8
B Admin (Hons)	1
B Com (Acc)	2
National Diploma	10
BSc	2
MBA	1
MBL	1
MChB	1
Missing (did not indicate)	1
Total	40

SECTION B: YOUR JOB

Question 1: What are the tasks you perform in a typical working day?

The following tasks were listed:

?? Payments

- ?? Banking
- ?? Debtors
- ?? Accounts controller
- ?? Systems controller
- ?? Supervision of budget and staff
- ?? Performance evaluation
- ?? Queries from departments and Audits
- ?? Reporting financial performance
- ?? Conflict resolution/management
- ?? Management of directorates
- ?? Procurement
- ?? Salaries
- ?? General payments
- ?? Personnel management
- ?? Policy formulation and implementation
- ?? Reporting and evaluation
- ?? Budget and financial management
- ?? Planning
- ?? Administer special educational projects
- ?? Management of all the clinical services
- ?? Financial control
- ?? Revenue control
- ?? Strategic financial management issues
- ?? Provisioning
- ?? Salary administration
- ?? Financial and budget planning
- ?? Management of three directorates: Budget, Financial Administration and IT
- ?? Exchequer control
- ?? Loss control
- ?? Human resource management
- ?? Edit and consolidate estimates
- ?? As per provisions of the PFMA
- ?? Planning audits
- ?? Reviewing audit plans and reports
- ?? Liaison with departments
- ?? General day to day administration (meetings, memos, correspondence, etc.)
- ?? Budget monitoring
- ?? Revise policies
- ?? Cash flow management
- ?? Analysing expenditure trends
- ?? Compile management reports
- ?? Analysis of financial reports

Question 2: Which part of your job do you find most difficult?

The following were listed:

- ?? Managing people with a diversity of cultural backgrounds
- ?? Conflict resolution/management

- ?? Bureaucratic systems
- ?? Forecasting and projections
- ?? Managing change
- ?? Supervision
- ?? Policy formulation and implementation
- ?? Management of the budget
- ?? Control due to a lack of a proper management system
- ?? Audit queries
- ?? Reporting
- ?? Annual budgeting due to incompetent line managers
- ?? Expenditure control due to unforeseen pressures from line managers
- ?? Delegations
- ?? Interface between political and administrative protocol
- ?? Writing analytical reports
- ?? Strategic planning
- ?? People management
- ?? Forecasting of financial needs
- ?? Costing of projected expenditure
- ?? Internal control
- ?? Financial accounting
- ?? Ledger accounts
- ?? Financial statements
- ?? Basic accounting
- ?? Expenditure allocation to departments
- ?? Planning audits with limited human resources
- ?? Technical aspects of computer programmes

SECTION C: COMPETENCE

This part deals with the competency levels as defined in the IPFA qualification. This section consists of 56 questions and the main responses of finance staff on managerial level (The detailed statistical report is attached as Appendices D and E).

1. Conduct work in a professional manner

Most of the respondents, 87,5%, indicated that they function on level 3.

2. Create and maintain effective working relationships

60% of the respondents indicated that they are functioning on level 3 and 32,5% on level 2.

3. Monitor and maintain operational management

In this case, 60% of the respondents indicated that they are functioning on level 3 and that 32,5% are functioning on level 2.

4. Understanding the interrelationship of accounts in the double-entry system

Only 39% of the respondents indicated that they are functioning at level 3 whilst 24,4% indicate that they are functioning at level 2 and 22% at level 1.

5. Distinguish between capital and operational expenditure

70% of the respondents indicated that they are functioning on level 3; 12,5% are functioning on level 2 and 15% at level 1.

6. Review vendor performance

In this case, 30% of the respondents indicated that this question is not relevant to them, while 37,5% indicated that they are functioning at level 2 and the rest of the respondents, 17,5%, is functioning at level 1.

7. Management procurement contingencies

In this regard the respondents indicated as follows: 25% are functioning at level 1; 35% at level 2, and 30% at level 3.

8. Investigate alternative vendors or products to improve cost, quality and delivery ratios

32% indicated that this question is not relevant to them, 20% is functioning at level 1; 35% at level 2 and 12,5% at level 3.

9. Understand the ‘value chain’ concepts and the principles of ‘just in time’ procurement.

36,6% of the respondents indicated that they are functioning at level 3; 31,7% at level 2 while 17,1% indicated that this question is not relevant to them.

10. Prepare reports and returns for outside agencies

In this regard 27,5% of the respondents indicated that the question is not applicable to them, while 35% are functioning on level 3 and 30% on level 2.

11. Produce spreadsheets for the analysis of numerical information

25% of respondents are functioning on level 1; 30% at level 2 and 30% at level 3.

12. Present information in graphical, diagrammatic or tabular formats

17,5% indicated that they are functioning at level 1; 37,5% at level 2 and 35% at level 3.

13. Contribute to cost management by ‘value analysis’ and cost reduction techniques

15% indicated that they are functioning at level 1; 32,5% at level 2 and 35% at level 3.

14. Understand the quality control methods, the principles of TQM and quality circles

20% indicated that they function on level 1; 37,5% at level 2 and 22,5% at level 3.

15. Contribute to planning and allocation of resources

The majority of respondents (65%) indicated that they are functioning on level 3 and 27,5% at level 2.

16. Prepare forecasts of income and expenditure

47,5% indicated that they are functioning at level 3 and 40% at level 2.

17. Produce draft budget proposals

61,5% indicated that they are functioning at level 3; 23,1% at level 2 and 10% at level 1.

18. Use models to assess the sensitivity of elements in the cash budget

24,4% functions at level 1; 29,3% at level 2 and 31,7% at level 3.

19. Monitor the performance of responsibility centres against budget

47,5% functioning at level 3; 30% at level 2 and 17,5% at level 1.

20. Operate a cash management and credit control system

17,5% at level 1, 37,5% at level 2; 22,5% at level 3 and 22,5% indicate that the question is not applicable to them.

21. Evaluate current and proposed activities, using methods such as pay-back and DCF

27,5% are functioning at level 1; 25% at level 2, 12,5% at level 3 and 35% indicated that the question is not applicable to them.

22. Understand the function, form and method of preparation of financial statements

35,9% indicated that they are functioning at level 3; 35,9% at level 2 and 23,1% at level 1.

23. Be aware of the principles of 'GAAP'

38,5% indicated that they are functioning at level 3; 23,1% at level 2 and 30,8% at level 1.

24. Draft public sector financial statements

35% are functioning at level 3; 27,5% at level 2 and 25% at level 1.

25. Prepare, analyse and interpret financial reports and statements

43,6% functioning at level 3; 30,8% at level 2 and 23,1% at level 1.

26. Calculate and interpret accounting ratios

32,5% indicated that they are functioning at level 3; 25% at level 2 and 30% at level 1.

27. Appreciate the limitations of accounting data as a basis for management action

22,5% at level 1; 42,5% at level 2 and 25% at level 3.

28. Use techniques such as time series and index number to interpret accounting data

35,9% indicated that this question is not applicable to them, 12,8% functioning on level 3, 20,5% at level 2 and 30,8% at level 1.

29. Appreciate the uses and limitations of published statistics

22,5% functioning at level 1; 42,5% at level 2 and 22,5% at level 3.

30. Generate and interpret performance indicators

40% indicated that they are functioning on level 3; 45% at level 2 and only 7,5% at level 1.

31. Advise on and evaluate cost classification, behaviour and allocation methods

20% are functioning on level 1; 37,5% at level 2; 20% at level 3 and 22,5% indicated that the question is not applicable to them.

32. Analyse usage and price variances

25% at level 1; 35% at level 2 and 10% at level 3 while 30,5% indicated that the question is not applicable to them.

33. Establish procedures for standard costing systems

20% at level 1; 30% at level 2; 15% at level 3 and 35% indicated that the question is not applicable to them.

34. Interpret cost data, including the use of overhead rates

22,5% functions at level 1; 27,5% at level 2; 20% at level 3 and 30% indicated not applicable.

35. Use marginal costing in formulating pricing policies

37,5% indicated that the question is not applicable to them, 30% are functioning on level 1; 20% at level 2 and 12,5% at level 3.

36. Appreciate 'activity-based costing' and the use of cost drivers

25% functioning at level 3; 30% at level 2; 22,5% at level 1 and 22,5% indicated not applicable.

37. Manage accounting information systems

40% indicated that they are functioning at level 3; 25% at level 2 and 20% at level 1.

38. Advise on the application of planning and control processes in budgeting and costing

47,5% are functioning at level 3; 25% at level 2 and 20% at level 1

39. Explain and evaluate strategic financial management issues

55% functioning at level 3; 25% at level 2 and 17,5% at level 1.

40. Determine and explain risk assessment techniques

32,5% functioning at level 1; 32,5% at level 2 and 20% at level 3. 15% indicated not applicable.

41. Determine and explain performance measurements strategies and techniques

28,2% indicated that they are functioning at level 3; 38,5% at level 2 and 20,5% at level 1.

42. Advice on working capital policy and the management of debtors and creditors

27,5% are functioning at level 1; 30% at level 2 and 17,5% at level 3. 25% indicated not applicable.

43. Contribute to the planning of an audit assignment

23,7% are functioning at level 1; 28,9% at level 2; 21,1% indicated that they are functioning at level 3. 26,3% indicated that the question is not relevant to them.

44. Understand control principles, such as separation of functions, etc.

40% functioning at level 3; 35% at level 2 and 17,5% at level 1.

45. Record and evaluate systems symbols, flowcharts, ICQs, checklists, etc.

15,4% indicated that they are functioning at level 3; 23,1% at level 2 and 30,8% at level 1. 30% indicated that the question is not applicable to them.

46. Use audit testing techniques, such as vouching, reperformance, confirmations, etc.

20,5% indicated that they are functioning on level 3; 15,4% at level 2 and 25,6% at level 1. 38,5% indicated that the question is not applicable to them.

47. Use sampling techniques in auditing, such as interval or stratified sampling

12,% are functioning at level 3; 10,3% at level 2; 30,8% at level 1. 46,2% indicated not relevant.

48. Use auditing techniques in an IT environment

7,7% are functioning on level 3; 17,9% at level 2 and 35,9% at level 1. 38,5% indicated that the question is not applicable to them.

49. Understand the responsibilities, functions and qualities of the Auditor-general

55% are functioning at level 3; 30% at level 2 and 12,5% at level 1.

50. Understand the role and responsibilities of the internal audit function

55% are functioning at level 3; 32,5% at level 2 and 12,5% at level 1.

51. Establish a framework for the evaluation of internal control

42,5% functioning at level 3; 27,5% at level 2 and 20% at level 1.

52. Understand the procedures for obtaining audit evidence

23,1% functioning at level 3; 38,5% at level 2 and 20,5% at level 1.

53. Understand the process of reporting audit findings

30,8% indicated that they are functioning at level 3; 33,3% at level 2 and 28,2% at level 1.

54. Participate in the implementation of information systems

27,5% are functioning at level 3; 35% at level 2 and 30% at level 1.

55. Establish appropriate controls in a computerised accounting environment

27,5% indicated that they are functioning at level 3; 30% at level 2 and 20% at level 1. 22,5% indicated that the question is not applicable to them.

56. Participate in the management and maintenance of information systems

23,1% indicated that they are functioning at level 3; 35,9% at level 2 and 25,6% at level 1; 15,4% indicated that the question is not applicable to them.

SECTION D: UNDERLYING KNOWLEDGE

This section deals with the underlying knowledge. Competency is partly based on a person's 'underlying knowledge'.

A. National government structures

53,8% indicated that they have acquired knowledge formally and 41% informally. Only 5,1% reported that they have no knowledge in this area.

B. Provincial government structures

43,6% indicated that they have acquired knowledge formally, and 48,7% acquired knowledge informally. Only 7,7% have no knowledge of this area.

C. Government decision-making processes

56,1% acquired knowledge formally, 39% informally and 4,9% have no knowledge in this area.

D. Programme-setting processes

25% acquired knowledge formally, 60% informally and 12,5% have no knowledge in this area.

E. Relevant (financial) sections of the Constitution (e.g. S 216)

37,5% acquired knowledge formally, 55% informally, 7,5% have no knowledge.

F. Public Finance Management Act

63,4% acquired knowledge formally and 36,6% informally.

G. Treasury Regulations to the Public Finance Management Act

56,1% acquired knowledge formally, 39% informally and 4,9% have no knowledge.

H. Reforms in budgeting and budgeting systems

31,7% indicated that they have acquired knowledge formally, 63,4% informally and 4,9% have no knowledge.

I. Medium-term Expenditure Framework (MTEF)

36,6% formal knowledge, 61% informally and 2,4% no knowledge.

J. Public sector accountability mechanisms and processes

37,5% formal knowledge, 50% informally and 12,5% no knowledge in this area.

K. Procurement, including statutory tender requirements

31,7% formal knowledge, 56,1% informally acquired and 12,2% no knowledge in this area.

L. Project management and project management systems

39% formal knowledge, 48,8% informal and 12,2% no knowledge.

M. Salary and relevant personnel salary systems

34,1% formal knowledge, 48,8% informal and 17,1% no knowledge of this area.

N. Management Information systems (MIS) and formal reporting systems

29,3% formal knowledge, 58,5% informally and 12,2% no knowledge of this area.

O. Trading accounts for public entities

23,1% formal knowledge, 41% informal knowledge, and 35,9% have no knowledge in this area.

P. Knowledge of applicable systems, e.g. FMS, BAS

31,7% formal knowledge, 53,7% informal knowledge, and 14,65 have no knowledge of this area.

Q. Generally Accepted (Recognised) Accounting Practice (GAAP/GRAP)

39% formal knowledge, 46,3% informal and 14,6% no knowledge of this area.

R. Principles of government economic policy

37,5% formal knowledge, 52,5% informal and 10% no knowledge of this area.

S. Tools of monetary policy (e.g. interest rates)

24,4% formal knowledge, 56,1% informal and 19,5% no knowledge of this area.

T. Tools of fiscal policy (e.g. tax incidence)

24,4% formal knowledge, 53,7% informal and 22% no knowledge in this area.

SECTION E: PREVIOUS TRAINING COURSES ATTENDED

Respondents were required to indicate the courses they have attended, as well as to provide details of dates, duration and the training provider. It should be noted that the majority of the respondents have not provided the dates or duration of the training program. Only a few respondents indicated the names of the training providers.

Course		'96	'97	'98	'99
Financial Management in the Public Sector	8				1
Public Finance Management Act	3				
Project Management	2				
PFMA	2				
Military courses	2				
Internal Control	2				
Human Resource management	2				
Fraud Prevention	2				
Computer-based courses: Excel & Pastel	2			1	
Vulindlela	1				
Train the Trainer	1				
Tax Assessors course	1				
Risk Assessment	1				
Public-Private Partnerships	1				
Public Management Certificate	1				
Provisioning Admin. Systems	1				
Performance Budgeting	1				
Management of conflict	1				
Financial Administration	1				
Executive Development programme	1				
Departmental Training Programmes	1				
Budget management workshop	1		1		
Bass Training	1				

SECTION F: THE FUTURE

Question 1: How do you think your role may change over the next two years?

Only 22 respondents completed this question. 18% indicated that there will be not much changes in their roles whilst 13,6% indicated that changes of processes and procedures will change their roles over the next two years. 9% of the respondents are of the opinion that their roles will be changed by promotion and added responsibilities.

Question 2: How would you like to see your career progressing over the next three to five years?

Only 19 respondents completed this section. In this regard, 36% indicated that they would be promoted to a higher post; 4 respondents indicated that they would seek employment in the private sector.

Question 3: What topics or subjects areas for training programmes do you think would provide most assistance for your career progression?

It is clear that budgeting, performance indicators/measurement, accruals accounting; financial management for non-financial managers is of the priority for the respondents.

Question 4: What topics or subject areas for training programmes would provide the most immediate benefit to you?

Respondents are interested in the PFMA courses, Treasury Regulations, Human Resource Management, Financial Management, Development of business plans and related budgeting issues.

Question 5: How do you find learning in English?

The respondents who completed this question indicated that they have no problem learning in English.

MIDDLE MANAGEMENT

This part deals with the inputs received from middle management, defined for this purpose as Deputy and Assistant Directors.

SECTION A: BASIC DATA ABOUT YOURSELF

2. Date of birth as per following table:

Date of birth								
1940-1945	1946-1950	1951-1955	1956-1960	1961-1965	1966-1970	1971-1975	1976-1980	1981-1985
2	8	13	17	13	15	6	0	0
39 respondents did not indicate their date of birth								

6. Qualifications: The following Table represents the qualifications of the respondents:

Qualifications	Number
Grade 12 (Matric)	19
B Compt/Hons	2
BA/HDE/BA Hons	12
B Com/Hons/M Com	11
B Public Administration	1
B A dmin	2
B Admin (Hons)	2
B Com (Acc)	3
National Diploma	26
B Sc.	1
M Cur	1
B Tech	2
Hons Psyche	1
Nat. Higher Diploma	3
Standard 8 & 9	1
Missing *	20
Total	107

* Did not complete this part

SECTION B: YOUR JOB

Question 1: What are the tasks you perform in a typical working day?

- ?? Financial directives
- ?? Supervision
- ?? Financial training (Co-ordination and management)
- ?? Control standing advances, subsidised motor transport

- ?? Control over ledger accounts
- ?? Authorising of FMS payment advice
- ?? Controlling the consolidation of income tariffs
- ?? Spot checks on data in financial management
- ?? Budget planning and compiling of budget documents
- ?? Budget monitoring
- ?? Costing of projects
- ?? Day to day administration (memorandums, correspondence, meeting, etc.).
- ?? Control departmental codes and trades files in systems
- ?? Reconcile Persal Ledger accounts
- ?? Reconcile tax
- ?? Inspections at regional offices
- ?? User support functions of BAS
- ?? Co-ordinate implementation of systems and its tools (e.g. financial performance and tools of BAS)
- ?? Preparations of budgets
- ?? Financial monitoring
- ?? Financial annual Audit statements
- ?? Analysis of daily bank statements
- ?? Facilitate opening of bank accounts
- ?? Enquiries from departments e.g. statements, copies of cheques
- ?? Inspection (Financial and stores)
- ?? Financial systems administration
- ?? Receiving invoices from procurement
- ?? S & T advance claims
- ?? Preparing and capturing of payment
- ?? Authorising of payments
- ?? Management of financial procedures
- ?? Clear Paymaster exceptions
- ?? Budget control
- ?? Check payment vouchers
- ?? Monitor the budget
- ?? Batch claims and send claims to BAS interface
- ?? Consolidation of budget inputs
- ?? Compiling expenditure reports
- ?? Maintenance o code list
- ?? Tender purchase estimates
- ?? Tender adjudication
- ?? Monitoring standards & inspection
- ?? Supervision over clearance of accounts
- ?? Salary fund estimates and requests
- ?? Pay over deducted tax to SARS
- ?? Monthly and annual reconciliation of tax deductions and payments
- ?? Personnel evaluation and assessment
- ?? FMS controller
- ?? Code File Maintenance
- ?? Electronic funds transfer maintenance
- ?? Preparation of bank reconciliation statements
- ?? Audit queries
- ?? Debt cases

- ?? Reporting of statistics
- ?? Approval of journal transactions
- ?? Creation of allocation codes
- ?? Cash flow management
- ?? Processing of payments
- ?? All aspects of procurement

Question 2: Which parts of your job do you find most difficult?

- ?? No problems
- ?? Monitoring compliance with standing rules and regulations
- ?? Change management and conflict handling
- ?? Reporting processes
- ?? Financial analysis and patterns of expenditure
- ?? Budget control
- ?? Allocation of resources to provincial departments
- ?? Budgeting
- ?? Managing financial procedures
- ?? Ledgers
- ?? Procurement
- ?? Budgeting
- ?? Supervision of staff
- ?? Communication
- ?? Delegations and decision making
- ?? Co-ordinate training in BAS, PERSAL
- ?? Develop training manuals
- ?? Compiling all sorts of reports, i.e. financial reports
- ?? Computer literacy
- ?? Compilations of budgets

SECTION C: COMPETENCE

This part deals with the competency levels as defined in the IPFA qualification. This section consists of 56 questions and the main responses of finance staff on managerial level (The detailed statistical report is attached as Appendices D and E).

1. Conduct work in a professional manner.

46,2% indicated that they are functioning at level 3; 34,9 at level 2 and 18,9% at level 1.

2. Create and maintain effective working relationships.

The majority of respondents, 54,3% indicated that they are functioning on level 3; 34,3% at level 2 and 11,4% at level 1.

3. Contribute to the effectiveness of workflow.

55,1% indicated that they are functioning at level 3; 33,6% at level 2 and 10,3% at level 1.

4. Manage and supervise in an accounting environment.

43,3% indicated that they are functioning at level 3; 28,3% at level 2 and 12,3% at level 1.

5. Understand the interrelationship of accounts in the double-entry system.

33,3% are functioning at level 3; 26,7% at level 2 and 21,9% at level 1. 18,1% indicated that the question is not applicable to them.

6. Make and record payments in accordance with financial policies and regulations.

28,8% functioning at level 3; 29,8% at level 2 and 16,3% at level 1. 25% indicated that the question is not applicable to them.

7. Maintain petty cash records.

In this case 58,9% indicated that the question is not applicable to them. 15,9% are functioning on level 3; 9,3% at level 2 and 15,9% at level 1.

8. Account for cash and bank transactions.

46,7% indicated that question is not applicable to them. 14,3% are functioning at level 3; 21% at level 2 and 18,1% at level 1.

9. Account for goods and services supplied or received.

43,4% indicated that the question is not applicable to them. 19,8% are functioning at level 3; 20,8% at level 2 and 16% at level 1.

10. Prepare bank reconciliation statements.

55,7% indicated that the question is not applicable to them. 18,9% at level 3; 13,2% at level 2 and 12,3% at level 1.

11. Make authorised payment claims and returns to external agencies.

43,4% indicated that the question is not applicable to them. 20,8% are functioning at level 3; 17,9% at level 2 and 17,9% at level 1.

12. Distinguish between capital and operational expenditure.

27,2% at level 3; 26,2% at level 2 and 22,3% at level 1. 24,3% indicated that the question is not applicable to them.

13. Collect and collate information for the preparation of financial statements.

33,6% at level 3; 25,2% at level 2 and 14% at level 1. 27,1 indicated that the question is not relevant to them.

14. Procure goods and services in accordance with PFMA, Tender Board Act, etc.

49,1% indicated that the question is not applicable to them. 15,1% are functioning on level 3; 21,7% at level 2 and 14,2% at level 1.

15. Conduct a capacity and credit check of potential vendors.

77,4% indicated that this question is applicable to them. 5,7% are functioning at level 3; 7,5% at level 2 and 9,4% at level 1.

16. Manage and maintain a database of approved vendors.

71,7% indicated that the question is not applicable to them. 6,6% are functioning at level 3; 9,4% at level 2 and 12,3% at level 1.

17. Reconcile physical stocks to accounting records.

71,7% indicated that the question is not applicable to them. 7,5% functioning at level 3; 13,2% at level 2.

18. Investigate alternative vendors or products to improve cost, quality and delivery ratios.

73,1% indicated that the question is not applicable to them, 10,6% are functioning at level 3; 5,8% at level 2 and 10,6% at level 1.

19. Prepare reports and returns for outside agencies.

57,1% indicated that the question is not applicable to them. 20% are functioning on level 3; 11,4% at level 2 and 11,45 at level 1.

20. Produce spreadsheets for the analysis of numerical information.

34% indicated that the question is not applicable to them. 27,4% are functioning at level 3; 20,8% at level 2 and 17,9% at level 1.

21. Present information in graphical, diagrammatic or tabular formats.

36,4% indicated that the question is not applicable to them. 23,4% are functioning at level 3; 20,6% at level 2 and 19,6% at level 1.

22. Contribute to cost management by “value analysis” and cost reduction techniques.

49% indicated that the question is not applicable to them. 15,4% are functioning at level 3; 21,2% at level 2 and 14,4% at level 1.

23. Contribute to the planning and allocation of resources.

32,7% are functioning at level 3; 18,7% at level 2, and 20,6% at level 1. 28% indicated that the question is not applicable to them.

24. Prepare forecasts of income and expenditure.

32,7% indicated that the question is not applicable to them, 30,8% are functioning at level 3; 18,7% at level 2 and 17,8% at level 1.

25. Produce draft budget proposals.

32,7% indicated that the question is not relevant to them; 24,3% are at level 2 and 18,7% at 1.

26. Use models to assess the sensitivity of elements in the cash budget

56,2% indicated that the question is not applicable to them. 15,2% are at level 3; 17,1% at level 2 and 11,4% at level 1.

27. Operate budgetary control systems.

38,1% indicated that the question is not relevant to them. 22,9% are at level 3; 18,1% at level 2 and 21% at level 1.

28. Evaluate current and proposed activities, using methods such as payback and DCF.

72,5% indicated that the question is not relevant to them. 8,8% are at level 3; 9,8% at level 2 and 8,8% at level 1.

29. Be aware of the principles of “GAAP”.

24,5% indicated that the question is not applicable to them. 16% are at level 3; 26,4% at level 2 and 33% at level.

30. Calculate and interpret accounting ratios.

41,1% indicated that the question is not relevant to them. 15% are at level 3; 18,7% at level 2 and 25,2% at level 1.

31. Appreciate the limitations of accounting data as a basis for management action.

31,8% indicated that the question is not applicable to them. 17,8% are at level 3; 22,4% at level 2 and 28% at level 1.

32. Use techniques such as time series and index number to interpret accounting information.

52,8% indicated that the question is not relevant to them. 7,5% are at level 3; 12,3% at level 2 and 27,45 at level 1.

33. Appreciate the uses and limitations of published statistics.

45,7% indicated that the question is not relevant to them. 7,6% are at level 3; 15,2% at level 2 and 31,4% at level 1.

34. Generate and interpret performance indicators.

33% indicated that the question is not applicable to them, 32,4% is at level 1; 19% at level 2 and 15,2% at level 3.

35. Understand costing concepts and advise on the management of costs.

43,4% indicated that the question is not applicable to them, 29,2% at level 1; 15,1% at level 2 and 12,35 at level 3.

36. Prepare and present standard cost reports.

57,1% indicated that the question is not applicable to them. 16,2% at level 1; 12,4% at level 2 and 14,3% at level 3.

37. Analyse usage and price variances.

64,2% indicated that the question is not applicable to them. 17,5% at level 1; 6,6% at level 2 and 12,3% at level 3.

38. Interpret cost data, including the use of overhead rates.

61% indicated that the question is not applicable to them, 17,1% are at level 1; 13,3% at level 2 and 8,6% at level 3.

39. Appreciate ‘activity-based costing’ and the use of cost drivers.

55,7% indicated that the question is not applicable to them. 20,8% at level 1; 10,4% at level 2 and only 13,2% at level 3.

40. Determine and explain risk assessment techniques.

55,7% indicated that the question is not applicable to them. 20,8% are at level 1; 8,5% at level 2 and 15,1% at level 3.

41. Monitor and control cash receipts and payments.

45,8% indicated that the question is not applicable to them. 20,6% are at level 3; 15% at level 2 and 18,7% at level 1.

42. Evaluate different debt collection methods.

53,3% indicated that the question is not applicable to them. 17,8% are at level 1; 16,8% at level 2 and 12,1% at level 3.

43. Contribute to the planning of an audit assignment.

58,9% indicated that the question is not applicable to them. 17,8% are at level 1; 10,3% at level 2 and 13,1% at level 3.

44. Contribute to the conduct of an audit assignment.

59,6% indicated that the question is not applicable to them. 17,3% are at level 1; 12,55 at level 2 and 10,6% at level 3.

45. Prepare draft audit reports.

59% indicated that the question is not applicable to them. 14,3% are at level 3; 15,2% at level 2 and 11,4% at level 1.

46. Understand control principles, such as separation of functions, etc.

26,4% are at level 3; 28,3% at level 2 and 19,8% at level 1. 25,5% indicated that the question is not applicable to them.

47. Record and evaluate systems using symbols, flowcharts, ICQs, checklists, etc.

56,3% indicated that the question is not applicable to them, 14,6% are functioning on level 3; 12,6% on level 2 and 16,5% at level 1.

48. Use audit-testing techniques, such as coaching, reperformance, confirmation, etc.

59,4% indicated that the question is not applicable to them, 23,6% are at level 1; 7,5% at level 2 and 9,4% at level 3.

49. Use sampling techniques in auditing, such as interval or stratified sampling.

69,2% indicated that the question is not applicable to them, 12,5% are on level 1; 6,7% are on level 2 and 11,5% at level 3.

50. Maintain audit files and working papers.

59,8% indicated that the question is not applicable to them, 17,8% are at level 1; 13,1% at level 2 and 9,3% at level 3.

51. Use auditing techniques in an IT environment.

76,6% indicated that the question is not applicable to them, 8,4% are at level 1; 3,7% at level 2 and 11,2% at level 3.

52. Understand the responsibilities, functions and qualities of the Auditor-General.

In this case 33% are at level 1; 28,3% at level 2 and 24,5% are at level 3. 14,2% indicated that the question is not applicable to them.

53. Understand the role and responsibilities of the internal audit function.

36,4% are at level 1; 27,1% are level 2 and 24,3% are at level 3. 12,1% indicated that the question is not applicable to them.

54. Understand the procedures for obtaining audit evidence.

34,6% indicated that the question is not applicable to them, 33,6% are at level 1; 14% at level 2 and 17,8% at level 3.

55. Understand the process of reporting audit findings.

31,8% indicated that the question is not applicable to them, 33,6% are at level 1; 16,8% at level 2 and 17,8% are at level 3.

56. Participate in the implementation of information systems.

43,4% indicated that the question is not applicable to them, 22,6% are at level 1; 9,4% are at level 2 and 24,5% are at level 3.

SECTION D: UNDERLYING KNOWLEDGE

A. National government structures.

6,5% of the respondents indicated that they have no knowledge in this area, 66,4% acquired knowledge informally and only 27,1% acquired knowledge formally.

B. Provincial government structures.

4,8% indicated that they have no knowledge of this area, 62,9% acquired knowledge informally and 32,4% formally.

C. Government decision-making processes.

15,1% have no knowledge in this area, 51,9% acquired knowledge informally and 33% acquired knowledge formally.

D. Programme-setting processes.

39,4% indicate that they have no knowledge in this area, 45,2% acquired knowledge informally and only 15,4% formally.

E. Relevant (financial) sections of the Constitution (e.g. S216).

21% indicated that they have no knowledge, 58,1% acquired it informally and 21% formally.

F. Public Finance Management Act.

53,3% acquired knowledge formally, 39% informally and 7,6% have no knowledge in this area.

G. Treasury Regulations to the Public Finance Management Act.

49,1% acquired knowledge formally, 43,4% informally and 7,5% have no knowledge in this area.

H. Reforms in budgeting and budgetary systems.

20,6% indicated that they have acquired knowledge formally, 54,2% informally and 25,2% have no knowledge in this area.

I. Medium-term Expenditure Framework (MTEF).

23,4% indicated that they have acquired knowledge formally, and 54,2% informally and 22,4% have no knowledge of this area.

J. Public Sector accountability mechanisms and processes.

24,5% indicated that they have acquired knowledge formally and 51% informally. 24,5% reported that they have no knowledge of this area.

K. Procurement, including statutory tender requirements.

37,7% indicated that they have no knowledge in this area, 45,3% acquired knowledge informally and only 17% formally.

L. Project management and project management systems.

41,3% indicated that they have no knowledge of this area, 27,9% informally and 30,8% formally.

M. Salary and relevant personnel salary systems.

28,3% acquired knowledge formally, 50,9% informally and 20,8% indicated that they have no knowledge of this area.

N. Management information System (MIS) and formal reporting systems.

35,9% reported that they have no knowledge of this area, 41,7% informally and 21,4% acquired knowledge formally.

O. Trading accounts for public entities.

49,1% have indicated that they have no knowledge of this area, 36,8% acquired knowledge informally and only 13,2% acquired knowledge formally.

P. Knowledge of applicable financial systems e.g. FMS, BAS.

50,5% indicated that they have acquired knowledge formally, 31,4% informally and only 17,1% have indicated that they have no knowledge of this area.

Q. Generally Accepted (Recognised) Accounting Practice (GAAP/GRAP).

27,6% acquired knowledge formally, 47,6% informally and 23,8% have no knowledge of this area.

R. Principles of government economic policy.

15,9% indicated that they acquired knowledge formally, 57,9% informally and 25,2% reported that they have no knowledge of this area.

S. Tools of monetary policy (e.g. interest rates).

35,5% indicated that they have no knowledge of this area, 45,8% acquired knowledge informally and 17,8% formally.

T. Tools of fiscal policy (e.g. tax incidence).

39% indicated that they have no knowledge of this area, 41,9% acquired knowledge informally and 18,1% formally.

SECTION E: PREVIOUS TRAINING COURSES ATTENDED

Respondents are required to indicate the courses they have attended. It was also requested from them to provide details of dates, duration and the training provider. It should be noted that the majority of the respondents have not provided the dates or duration of the training program. Only a few respondents indicated the names of the training providers.

SECTION F: THE FUTURE

In this section, it is required from the respondents to indicate how do they see their future in the public service. In this regard, attention is focused on four major questions.

Question 1: How do you think your role may change over the next two years?

Item	Number
No comment	23
Promotion	16
Role adjustments by way of restructuring, decentralisation and career planning	10
Not very much	10
Financial reforms will force change	9
Advance through financial management courses	8
Don't know	7
Changes in procedures	3
Through training and exposure	2
Added responsibilities	2
Be committed	2
Advisory role	2
More challenging	1
Become a facilitator	1
Monitoring role	1

To be the best financial manager	1
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Question 2 : How would you like to see your career progressing over the next three to five years?

Item	Number
Promotion	33
No comment	12
Acquiring more financial knowledge	10
No progression	8
More involved in other core functions	4
Obtaining post graduate qualifications	4
To be well trained in financial matters	3
Will follow private sector approaches	1
To be inline with international practices	1
Financial changes will force to change career	1
Accredited financial manager	1
To be informed about changes	1

Question 3: What topics or subject areas for training programmes do you think would provide most assistance for your career progression?

Item	Number
Financial Management & Administration	22
Budgeting	16
No comment	12
Auditing & testing techniques	10
PFMA	10
Personnel management (Human Resource Management)	8
Project management	8
Financial systems (FMS, BAS)	7
Selected government policies	6
GAAP/GRAP	6
Leadership	6
Computer training	5
Procurement/Logistics	5
Government accounting	4
Advanced financial courses	4
Information management	4
Performance management	4
Conflict management	3
Management training	3

Economics	3
Treasury Regulations	3
General management	3
PERSAL	1
Strategic planning	1
Internal control	1
Revenue collection	1
Cash management	1
Entrepreneurship	1
E-commerce	1
Negotiation skills	1
Risk management	1
Fraud detection	1
New Public Service Act	1
Taxation	1
Internal audit	1
MTEF	1
Ledgers	1
Marketing	1

Question 4: What topics or subject areas for training programmes would provide the most immediate benefit to you?

Item	Number
Financial management & budgeting	21
Management & Supervision	20
PFMA	11
No comment	11
Project management	7
Information management	5
People management	5
GRAP/GAAP	5
PAS	4
Auditing	4
Accounting	3
Computer courses	3
FMS	3
Procurement/Logis/Tendering	2
Internal auditing	2
Fraud prevention and detection	2

PERSAL	1
Economics	1
Tax management	1
Cash flow management	1
E-commerce	1
Risk management	1
MTEF	1
Training the trainer	1
Organisational Development	1
Leadership	1
Monetary Policy	1
Ledgers	1
Marketing	1
Management of diversity	1
Strategic management	1
Accountability and ethics	1

Question 5: How do you find learning in English?

The respondents who completed this section indicated that they have no problem in learning in English.

LOWER GRADES

This part deals with the inputs received from financial staff on lower grades in the department, i.e. Senior Clerks and Junior Clerks.

SECTION A: BASIC DATA ABOUT YOURSELF

2. Date of birth as per following table:

Date of birth								
1940-1945	1946-1950	1951-1955	1956-1960	1961-1965	1966-1970	1971-1975	1976-1980	1981-1985
4	10	9	25	36	44	59	32	4

72 respondents did not indicate their date of birth

6. Qualifications

Qualification	Number
Grade 12 (Matric)	158
BA/HDE/ BA Hons	19
B Com/Hons/M Com	6
Nat Higher Dip	2
National Diploma	62
Std 8 &9	6
MBA	1
Missing*	41
Total	295

SECTION B: YOUR JOB

Question 1: What are the tasks you perform in a typical working day?

- ?? Run and batch controlling
- ?? Salaries & queries
- ?? Cashier
- ?? Filing of telephone accounts
- ?? Payments and petty cash
- ?? Clear error history
- ?? Posted cheques
- ?? Draw batches for auditors
- ?? Day to day administration, i.e. correspondence, memorandums, etc.
- ?? Deposits
- ?? Checking financial statements
- ?? Purchasing
- ?? Implementation of non-subsidised loans
- ?? Calculation of IRP5

- ?? Cash books for revenue offices
- ?? Tax reconciliation
- ?? PERSAL
- ?? Leave gratuity, Issuing duplicate IRP5s
- ?? Capturing of data
- ?? Photocopies
- ?? Updating statistics
- ?? Checking and refund out of income account
- ?? Financial queries
- ?? Journalising of inland revenue
- ?? Compiling of quarterly statistics
- ?? Compiling of revenue over payment
- ?? Analysis of statements
- ?? Compiling of reports
- ?? Capturing of payments
- ?? Follow-up of debtor
- ?? Budget control
- ?? Advisory to budget holder
- ?? Payments
- ?? Pre-audit of payments
- ?? Logis system
- ?? Compiling journals
- ?? Recovery claims
- ?? Suspense accounts & control accounts
- ?? Bank Reconciliation
- ?? Re-issuing of cheques & check controls over R100 000-00
- ?? EFT processing
- ?? MTEF budgets

Question 2: Which part of your job do find most difficult?

- ?? When one officer is not at work, you have no help with queries
- ?? Tracking of payments
- ?? RE-doing (capturing) duplicated batches
- ?? Working with journals
- ?? Staff not co-operative
- ?? No participative management in Department
- ?? Delivering of claims to other departments (Have no driver's license)
- ?? FMS
- ?? Writing of reports
- ?? Centralisation of functions
- ?? Dealing with payment queries
- ?? Preparing tenders
- ?? No assistance from supervisors

SECTION C: YOUR COMPETENCE

This part deals with the competency levels as defined in the IPFA qualification. This section consists of 38 questions and the main responses of finance staff on managerial level (The detailed statistical report is attached as Appendices D and E.)

1. Conduct work in an ethical and professional manner.

29% of the respondents indicated that they function at level 1, 34,4% at level 2; 35,1% at level 3 and 1,4% indicated that the question is not relevant to them.

2. Manage oneself in the workplace.

19,3% function at level 1; 39,6% at level 2; 38,2% at level 3 and 2,9% indicated that the question is not relevant to them.

3. Create and maintain effective working relationships.

Most employees have the ability to apply knowledge and comprehension to create and maintain effective working relationships.

4. Contribute to the effectiveness of the workflow.

22,5% function at level 1; 36,3% at level 2; 38,7% at level 3 and 2,5% indicated that the question is not relevant to them.

5. Use calculators and other equipment in processing documents.

29,2 function at level 1; 33,6% at level 2; 31,8% at level 3 and 5,4% indicated that the question is not relevant to them.

6. Input information from source documents into a computer system.

25,90% function at level 1; 27,30% at level 2; 32,90% at level 3 and 14% indicated that the question is not relevant to them.

7. Understand the interrelationship of accounts in double-entry bookkeeping system.

18,60% function at level 1; 28,90% at level 2; 28,20% at level 3, and 24,30% indicated that the question is not relevant to them.

8. Make and record payments in accordance with financial policies and regulations.

27,8% indicated that the question is not relevant to them, 24,9% function at level 1; 24,6% at level 2, and 22,8% at level 3.

9. Maintain petty cash records.

63,1% indicated that the question is not relevant to them, 13,60% function at level 1; 10,80% at level 2, and 12,5% at level 3.

10. Account for cash and bank transactions.

55,6% indicated that the question is not relevant to them, 14,10% function at level 1; 15,50% at level 2; 14,80% at level 3.

11. Account for goods and services supplied or received.

58,50% indicated that the question is not relevant to them, 11,5% function at level 1; 16,70% at level 2 and 13,2% at level 3.

12. Prepare bank reconciliation statements.

67% indicated that the question is not relevant to them, 8,70% function at level 1; 14,2% at level 2, and 10,10% at level 3.

13. Distinguish between capital and operational expenditure.

52,8% indicated that the question is not relevant to them, 12,3% function at level 1; 15,80% at level 2 and 19% at level 3.

14. Record payroll transactions.

65,1% indicated that the question is not relevant to them, 11,30% function at level 1; 15,5% at level 2, and 8,1% at level 3.

15. Collect and collate information for the preparation of financial systems.

45,30% indicated that the question is not relevant to them, 12,9% function at level 1; 20,1% at level 2 and 21,6% at level 3.

16. Perform basic tax computations.

67,7% indicated that the question is not relevant to them, 10,4% function at level 1; 11,8% at level 2, and 10,10% at level 3.

17. Procure goods and services in accordance with PFMA, Tender Board Act, etc.

68,7% indicated that the question is not relevant to them, 10% function at level 1; 10,7% at level 2 and 3 respectively.

18. Maintain a database of approved vendors.

74,2% indicated that the question is not relevant to them, 6,1% function at level 1; 11,5% at level 2, and 8,2% at level 3.

19. Reconcile physical stocks to accounting records.

69,2% indicated that the question is not relevant to them, 7,6% function at level 1; 12,3% at level 2 and 10,9% at level 3.

20. Supply information for a specific purpose.

32% function at level 3; 22,4% at level 1 and 28,7% at level 2. 16,9% indicated that the question is not relevant to them.

21. Draft routine business communications.

51,3% indicated that the question is not relevant to them, 11,4% function at level 1; 19,8% at level 2 and 17,6% at level 3.

22. Generate and print standard reports on a computer system.

31% indicated that the question is not relevant to them, 20,7% function at level 1; 19,6% at level 2 and 28,8% at level 3.

23. Locate and retrieve recorded details or requested items from a computer system.

Respondents were virtually equally divided between the different options of the question. 21,7% function at level 1; 24,6% at level 2; 29% at level 3 and 24,6% indicated that the question is not relevant to them.

24. Prepare forecasts of income and expenditure.

57,4% indicated that the question is not relevant to them, 15,5% functions at level 1; 12,6% at level 2 and 14,4% at level 3.

25. Produce draft budget proposals.

65,7% indicated that the question is not relevant to them, 10,2% function at level 1; 9,9% at level 2, and 14,1% at level 3.

26. Operate budgetary control systems.

64,4% indicated that the question is not relevant to them, 10,8% function at level 1; 11,5% at level 2 and 13,3% at level 3.

27. Prepare and present standard cost reports.

73,7% indicated that the question is not relevant to them, 7,6% function at level 1; 9,7% at level 2 and 9% at level 3.

28. Analyse usage and price variances.

74,6% indicated that the question is not relevant to them, 8,9% function at level 1; 8,6% at level 2 and 7,9% at level 3.

29. Monitor and control the collection of debts.

56,5% indicated that the question is not relevant to them, 12,2% function at level 1; 14,7% at level 2 and 16,5% at level 3.

30. Contribute to the conduct of an audit assignment.

50,9% indicated that the question is not relevant to them, 19,5% function at level 1; 17% at level 2 and 12,6% at level 3.

31. Prepare draft audit reports.

66,9% indicated that the question is not relevant to them, 10,7% function at level 1; 14,2% at level 2 and 8,2% at level 3.

32. Record and evaluate systems using symbols, flowcharts, ICQs , checklists, etc.

71,4% indicated that the question is not relevant to them, 10% function at level 1; 8,9% at level 2 and 9,6% at level 3.

33. Use audit-testing techniques, such as vouching, reperformance, confirmation, etc.

70,1% indicated that the question is not relevant to them, 11,9% function at level 1; 7,6% at level 2 and 10,4% at level 3.

34. Maintain audit files and working papers.

62,6% indicated that the question is not relevant to them, 10,3% function at level 1; 16% at level 2 and 11% at level 3.

35. Use auditing techniques in an IT environment.

80,9% indicated that the question is not relevant to them.

36. Understand the responsibilities, functions and qualities of the Auditor-General.

37% indicated that the question is not relevant to them, 30,6% function at level 1; 15,1% at level 2 and 17,3% at level 3.

37. Understand the role and responsibilities of the internal audit function.

35,7% indicated that the question is not relevant to them, 28,5% function at level 1; 18,4% at level 2 and 17,3% at level 3.

38. Understand the procedures for obtaining audit evidence.

43,3% indicated that the question is not relevant to them, 23,8% function at level 1; 14,9% at level 2 and 18,1% at level 3.

SECTION D: UNDERLYING KNOWLEDGE

A. National government structures.

18% of respondents indicated that they have acquired knowledge formally and 56,7% acquired the knowledge informally. 25,4% indicated that they have no knowledge of this area.

B. Provincial government structures.

17% acquired knowledge formally and 58,1% acquired the knowledge informally. 24,9% reported that they have no knowledge of this area.

C. Government decision-making processes.

41,9% acquired knowledge informally and 13,4% formally. 44,7% reported that they have no knowledge of this area.

D. Programme-setting processes.

64% reported that they have no knowledge of this area, only 8,7% acquired the knowledge formally and 27,3% informally.

E. Relevant (financial) sections of the Constitution (e.g. S216).

46,1% reported that they have no knowledge of this area, 49,9% indicated that they acquire the knowledge informally and 12% acquired the knowledge formally.

F. Public Finance Management Act.

57,8% reported that they have acquired the knowledge informally, 19,9% formally and 22,3% reported that they have no knowledge of this area.

G. Treasury Regulations to the Public Finance Management Act.

59,9% reported that they have acquired the knowledge informally, 18,8% formally and 21,3% indicated that they have no knowledge of this area.

H. Reforms in budgeting and budgetary systems.

52,6% indicated that they have no knowledge of this area and 37,3% indicated that they have acquired the knowledge informally.

I. Medium-term Expenditure Framework (MTEF).

60,4% indicated that they have no knowledge of this area, 31,1% indicated that they have acquired the knowledge informally.

J. Public Sector accountability mechanisms and processes.

58,6% indicated that they have no knowledge of this area, 29,5% acquired this knowledge informally and 11,9% formally.

K. Procurement, including statutory tender requirements.

65,1% reported that they have no knowledge of this area, 22,9% acquired the knowledge informally and 12% informally.

M. Salary and relevant personnel salary systems.

38% reported that they have no knowledge of this area, 34,5% acquired the knowledge informally and 27,5% formally.

N. Management information System (MIS) and formal reporting systems.

61% reported that they have no knowledge of this area, 29,8% acquired the knowledge informally and 9,2% formally.

P. Knowledge of applicable financial systems e.g. FMS, BAS.

36,4% reported that they acquired the knowledge informally, 38,1% acquired the knowledge formally and 25,5% indicated that they have no knowledge of this area.

R. Principles of government economic policy.

56,3% reported that they have no knowledge of this area, 36,3% indicated that they have acquired the knowledge informally and 7,4% indicated that they have acquired the knowledge formally.

SECTION E: PREVIOUS TRAINING COURSES ATTENDED

Respondents were required to indicate the courses they have attended. It was also requested from them to provide details of dates, duration and the training provider. It should be noted that the majority of the respondents have not provided the dates or duration of the training program. Only a few respondents indicated the names of the training providers.

SECTION F: THE FUTURE

Question 1: How do you think your role may change over the next two years?

Item	Number
No comment	69
More training	60
No change	28
Promotion	27
Development & involvement	24
Uncertain	13
Exposure to management skills	13
Role may change	9
Career change	7
Best role model	6
Better equipment	2
Procurement systems	1

Question 2: How would you like to see your career progressing over the next three to five years?

Item	Number
Promotion	117
No comment	52
Higher learning and development	32
More training	25
Career change	13
More practical experience	5
To go on pension	3
More job security	3
Computer based work only	3
Rotation between different financial sections	2
Part of the decision making process	2
To complete abet	1
Internal auditor	1

Question 3: What topics or subject areas for training programmes do you think would provide most assistance for your career progression?

Item	Number
No comment	77
PFMA	76
Budgeting	38

Computer literacy	37
Accounting in the public sector	23
FMS	17
Internal auditing	12
PERSAL	9
Project management	6
Salaries	5
Public management	5
Debtors	5
BAS	5
Tax	4
Human relations	4
Strategic planning	3
PMS	3
Information analysis/management	3
GRAP	3
GAAP	3
Cash flows	3
Writing skills	2
Procurement	2
Conflict management	2
Cashier	2
Treasury Regulations	1
PAS	1
NaTIS	1
Middle management	1
Managerial training	1
Ledger accounts	1
Fleet management principles	1
English & Afrikaans	1

Question 4: What topics or subject areas for training programmes would provide the most immediate benefit to you?

Item	Number
No comment	84
Financial management	62
Computer literacy	32
Accounting in the public sector	26
Budgeting	22

FMS I	17
BAS training	11
Internal auditing	10
FMS II	10
PERSAL	9
Debtors	6
Tax	5
Ledger accounts	4
Treasury Regulations	3
Revenue control	3
Middle management	3
Junior management	3
Resource management	2
Public service delivery	2
Procurement	2
PAS I & II	2
GAAP principles	2
Fleet management	2
Traffic Act	1
Public management	1
Provision administration	1
Project management	1
Performance management	1
MIS	1
Leadership	1
Human relations	1
GRAP	1
Fraud prevention	1
English and Afrikaans	1
Economics	1
Communications	1

Question 5: How do you find learning in English

The majority of the respondents, 89%, indicated that they do not find learning in English difficult. The rest indicated that although it is difficult it is acceptable.