

AN ENQUIRY INTO THE EFFECTIVE MANAGEMENT OF SUBSISTENCE
ALLOWANCES WITHIN THE MINISTRY OF DEFENCE

A THESIS SUBMITTED IN PARTIAL FULFILMENT OF THE
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ABSTRACT

This study examined the challenges associated with the Travelling and Subsistence Allowance (T&SA) within the Ministry of Defence. Included in the study are the following issues: overspending on travelling and subsistence allowances; lack of focus by Human Resources personnel on foreign missions; inadequate qualified personnel at management level; lack of recognition by senior management; unfair treatment and unnecessary low-priority trips being undertaken. The study used qualitative method in collecting the data. Four research instruments were employed to collect the required data namely; interview, questionnaires, focus group and observation. A questionnaire, structured in such a way that it contained both closed and open-ended questions, was distributed among the target group of officers in the MoD. Travelling allowance is available to everyone in the MoD. The authorised period of submitting expense claim is 30 days after the trip and monthly for a person who is away for a long period. The low-ranking staff members are not recognised to undertake official missions. However, high-ranking officers repeatedly go on official missions. There is dissatisfaction among the MoD staff members regarding the entitlement to T&SA which was alleged to be unfairly given to one group of staff members hence the need to revise the T&SA policy. This study recommends that the provision of travel and subsistence allowance be decentralized, at the service level, for the Service Commander to control his/her funds, and also to educate the NDF Commanders to be committed and to accept more responsibility, assume full control of the unit's budget and treat the soldiers fairly.

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DECLARATION

I, Albertina Amupala, the undersigned, hereby declare that this study is a true reflection of my own research except for other areas where references have been made. This study has not been previously submitted to any other institution of higher education.

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Albertina Amupala

Date:

DEDICATION

This research project is dedicated first to my God, and to my loving children for bearing my absence from home when I was facing the research process they were there to comfort and provide love and care for me.

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ABBREVIATIONS AND DEFINITION OF THE TERM

CO:	Commanding Officer
DSA:	Daily Subsistence Allowance
EFT	Electronic Funds Transfer
FD:	Finance Department
FMC:	Financial Management and Control
GVT:	Government
H/Q:	Headquarter
HR:	Human Resources
HRD:	Human Resources Development
HRM:	Human Resources Management
IA:	Internal Audit
IC:	Internal Control
IFMS:	Integration Financial Management System
MoD:	Ministry of Defence
MoF:	Ministry of Finance
NDF:	Namibian Defence Force
O/M/A:	Offices/Ministries/Agencies
PAC:	Public Accounts Committee
Per Diem:	Daily meals and incidentals
PLAN:	People's Liberation Army of Namibia
PS:	Permanent Secretary
PSSR:	Public Service Staff Rules

SADC: Southern African Development Community

S&T: Subsistence and Travel

SWATF: South West Africa Territorial Force

T&SA: Travelling and Subsistence Allowance

UNAM: University of Namibia

CHAPTER ONE

INTRODUCTION AND BACKGROUND OF THE STUDY

1.1 Introduction

According to the State Finance Act, 1991, travelling and subsistence allowance is designed to reimburse a staff member in respect of reasonable expenses necessarily incurred by him/her on accommodation, meals and incidental expenses when absent from his/her headquarters on official duties for more or less than twenty-four hours. In addition, the Business Dictionary defines travelling and subsistence allowance as money paid to an employee travelling on company's business to cover cost of travel, lodging, meals, laundry, and other associated expenses.

This study aims to enquire into the effective management of Travelling and Subsistence Allowances (T&SA) in relation to the Ministry of Defence (MoD). This chapter conceptualizes the background of the study, the statement of the problem, the research question, the objectives and the significance of the study. The chapter ends with a summary.

1.2 Background of the study

The MoD was established in 1990 after independence in line with the Namibian Constitution Act, Act 18 of 1990. The Namibian Defence Force (NDF) was created from the integration of former members of the People's Liberation Army of Namibia (PLAN) and the South West Africa Territorial Force (SWATF). According to Article 118 of the Constitution of Republic of Namibia, the main objectives of the NDF are to protect and defend Namibia's territorial integrity, its inhabitants and national interests.

Before Namibia's independence, in 1990 the MoD was called Bastion 1, and it served as a military headquarters for SWATF under the South African Administration. During that period, when troops were sent on specific missions, there were no provisions allocated for the T&SA, although the officers received ration packs to sustain themselves whilst on missions.

To remedy the situation, the Government introduced employee benefits as part of the conditions of service. This was based on the budget allocated to the respective Ministries; such as the medical aids; housing allowances and T&SA which assist employees of the government to carry out their work effectively. Chapter D.XXI of the Public Service Staff rule issued in terms of Section 35 of the Act No. 13 of 1995 deals specifically with T&SA which was created to cover expenses incurred on accommodation, meals and incidental expenses when absent on official duties for more or less than twenty-four hours. The reimbursement allowances should be

sufficient to cover daily cost and in return the staff member should provide a standard and quality public service. The Government requires all public staff to improve service delivery. In the same vein, each institution has to spend travelling & substance allowance on their human resources or staff member in order to perform the required duties. The MoD has a catalytic role to play in organizational transformation and development, and should at all times observe fair human resource practices. Moreover, the MoD play an important role of good governance in helping with various aspects such as responding to natural disasters, floods, fire prevention, distinguishing of bush fires, etc.

Moreover, attempts are required in public institutions to minimize the negative and dysfunctional consequences of their actions, for the benefit of the public. The human resources of any established organization, including MoD, are people, and should be viewed as such, instead of being regarded as mere employees. MoD has a responsibility, in its social contract, of giving effect to a developmental state, through fostering transformation of the public service for “a better life for all”.

King Two Report (SDR Vol. 5 No 2 2006) emphasized on the capacitating of human resources, re-engineering both the back and front office, and fostering the external and internal culture of communication, to ensure effective and efficient service delivery. In addition, one key tenet of a democratic system of government is the political control of the military, that it establishes stable civil military relations. For MoD to reflect its dual role and ensure that military advice is readily available, the MoD consists of a

civilian component for day-to-day administration and uniformed personnel. Human Resources (Personnel) Management, which is the umbrella of the organization, is responsible for managing the T&SA fund in the MoD since 1990.

After Namibia's independence in 1990, the MoD started recruiting more people into the military, to become uniformed members, as well as civilian members.

1.2.1. Management in MoD

According to Williams, (2005 p.11), the managerial control refers to the ability of the management echelon to manage an institution to ensure optimal utilization in support of defined objectives with regard to its resources and expenditure. With reference to defence, Negonga, (2003 p.83), stated that civilians formulate defence policy and are responsible for the political dimension of defence. Viljayaragan, (1994), and Swanson, Farmer & Bahal, (1990 p.13), both expressed that the special attention needed in an organization is the development of a reward system that attracts and motivates personnel; provides training and creating promotional opportunities.

In contrast, Baxter, (1990), observed that, lower-level workers often work in unpleasant and isolated conditions. During that time, strategic thinking and planning emerged as the most prominent activity to deal with the regular change faced by the organization with regards to finance. Management and human resources professionals have become partners in decision-making and share accountability for organizing work to be performed, including where it can be performed.

Service delivery in the MoD has generated criticism regarding its standards in relation to defence personnel, the capacity to develop and adopt appropriate systems and procedures to ensure fairness, efficiency and transparent personnel administration. Such criticism had been expressed in terms of the resources available to support employees in MoD and the community at large. MoD is therefore responsible to render military assistance to the government ministries, civil authorities and other stakeholders when called upon to do so in the public interest. The purpose of this study was to examine the problems regarding the management of the T&SA in the MoD. Therefore, this study is enquiring into the efficiency with which the MoD managed T&SA during the period of 2005 – 2010.

1.3. Statement of the Problem

Travelling and Subsistence Allowance has become a major problem among the staff members within the Ministry of Defence. Although this problem may have been addressed in the past, there has been less emphasis given to this problem as there is no equal treatment of members of staff regarding the travelling allowances. The purpose of this study was to explore the effects of inequity as regards Travelling and Subsistence Allowances management in the Ministry of Defence.

Moreover, the conceptual model has identified the following problem areas: insufficient budget for T&SA; unfair treatment and lack of recognition or respect for junior staff members, lack of motivation and encouragement, overspending, finance

work conflict, lack of qualified staff at management level and unnecessary low-priority missions. Too many complaints about low T&SA rates have been examined. An empirical study was conducted to determine how effective the financial management is by staff members in the MoD. There is an outcry from the MoD staff members across the ranks regarding the provision of T&SA which is claimed to be unfairly given to some staff members. The lower ranked staff members are not recognised when it comes to official missions while the high ranks repeatedly undertake official missions, leaving the other people in the offices.

The aforementioned problems had resulted in an increased number of employees leaving the organisation due to job dissatisfaction, work-related stress and frustration. These could be an indication that there is insufficient appreciation and recognition of employees in terms of their working conditions. There is no easy solution to the current situation. The study seeks solution to prevent the re-occurrence of the same problem so that it does not to continue into the next generation who might join the NDF.

1.4. Research Question

Based on the above problems, this study is trying to answer the following main research question: how can the MoD manage its T&SA so that all employees get equal access and treatment in the selection for official missions/trips?

The study was therefore to address the following research sub questions:

- How is the current system of T&S in the MoD managed?
- What are the current perceptions of members with regards to T&SA in the MoD?
- What can be done to improve the management of the current system of T&SA in the MoD?

1.5. Research Objectives

The study is designed to address the following:

- a) To determine whether there are policies or guiding rules and procedures dealing with T&SA in MoD.
- b) To assess whether all employees get equal treatment for selection regarding official missions.
- c) To evaluate what mechanisms are in place in Human Resources so as to come up with amicable solution.

1.6. Significance of the Study

The study was to look into the problems regarding the effective management of T&SA in MoD. The study laid out the ground on how to improve the current system of managing the T&SA in MoD. It came up with strategic plan aligned with the provisions and measures as provided for in Chapter D.XXI of the Public Service Staff Rules issued in terms of Section 35 of the Public Service Act, 1995. The outcome of the study is more significant to decision-makers in implementing the mandate of Chapter D.XXI of Public Service Staff Rules effectively.

1.7. Limitations of the Study

Various challenges and problems were encountered by the researcher, while conducting the study, in getting the information required from the respondents, due to the nature and privacy of the data involved.

Other limitations to the study were:

- The research has been delayed by some of the respondents who were reluctant to reveal the information required, due to fear that the researcher was ‘spying’ on them.
- Some respondents refused to cooperate while some ended up giving biased response.
- Another limitation was that the time-frame given to the researcher, to conduct the research study, was not sufficient to collect all the information required. Moreover, time allocated by the initiator was insufficient, and this affected the quality of the findings.
- The researcher faced challenges in the form of financial constraints in an attempt to reach all the units of the MoD. In addition, it was an expensive exercise to collect the required data, caused by some respondents refusing to cooperate because they were not willing to share the required information.

1.8. Definition of abbreviations

CDF	Chief of Defence Force
DSA	Daily Subsistence Allowances
HR	Human Resources

HRD	Human Resources Development
IFMS	integrated financial management system
MoD	Ministry of Defence
MoF	Ministry of Finance
NDF	Namibia Defence Force
OC	Commanding Officer
Per Diem	Daily payment for meals and incidentals
PSSR	Public Service Staff Rules
Subsistence allowances	the allowances for the meals
T&SA	Travelling and Subsistence Allowances

1.9. Outline of the thesis

This thesis is divided into five chapters. The chapters are outlined as follows: -

Chapter one covers the introduction and background of the study; the statement of problem was examined as to what extent the Ministry of Defence have managed the T&SA. The chapter also discussed the research question and research objectives; the significance of the study was also elaborated upon. The abbreviations of words used by the researcher in the study were explained for better understating and quick reference. Finally, the limitations and constraints of the study were taken into consideration.

Chapter two is about the literature review of all the related previous studies concerning the travelling and subsistence allowance management. The study found out that all staff members are eligible for T&SA. The study further found that the unequal distribution of T&SA created problems that had resulted into an increased staff turnover; the causes included job dissatisfaction, work-related stress and frustration. The lack of sufficient appreciation and recognition of employees with relation to their working environment, also led to poor performance.

Chapter three discusses the study's research design which employed a qualitative approach. The research instrument used was closed and open-ended questionnaire. The research methodology that was used employed interviews, questionnaires, focus group and observation to collect data. A sampling method was used to select the sample size that could form the representative of the target population. The sample size of the population under review were N=60 respondents. The chapter also outlines how the collected data were analysed. Finally, the issues of validity and reliability as well as the ethical considerations are elaborated upon.

Chapter four presents the analysis of data collected, which were based on the research questions. This includes interpretations and discussions of data; the analyses of the data obtained in the study were presented in the form of tables and graph charts. The main finding here is an outcry from the MoD staff members across all the ranks regarding the provision of T&SA which is claimed to be unfairly given to some staff members.

Chapter five concentrates on the study's main findings and make recommendation to Human Resources, T&SA office and Ministry of Defence Management. It ends with a conclusion and points for further study, and appendix A and B which consist of two questionnaires.

CHAPTER TWO

LITERATURE REVIEW

2.1. Introduction

This chapter conceptualizes the problems to determine whether in the Ministry of Defence (MoD) all employees get equal opportunity for selection regarding official missions. In addition, the chapter will focus on the review of related literature that has been done by previous researchers in relation to the access to travelling and subsistence by allowance (T&SA).

Various researchers and scholars have defined the concept of literature review in differently ways. For instance, Strydom & Fouche (2005, p.123), illustrate the aim of literature review that it is intended at contributing towards a clear understanding of the nature and meaning of the problems that have been identified. They further elaborate that review of related literature provides the framework of the research and identifies the area of knowledge that the study is intended to expand on. This study is focussing on the core literature on how the budgets of travelling and subsistence allowances are being managed in the MoD. The chapter ends with a summary.

2.2. Human Resources Development

According to the Ministry of Defence Annual Report 2009, the Directorate of Human Resources is mandated to effectively manage and administer inclusively the human resources development and management functions. The report also emphasizes on the

observance of professional and correct regulations and guidelines for all staff members of MoD. Rose (2003, p27) also described human resource development as a business function that is concerned with managing the relations between groups of people in their capacity as employees, employers and managers. Inevitably, this process may raise questions about what the respective responsibilities and rights of each group are in the relationship, and about what constitutes fair treatment.

Grobler and Warnich (1996, p11) pointed out that the primary task of HR is to ensure that the organisation's human resource is utilised and managed as effectively as possible.

A study conducted by Cronje and Neuland (1990 on p.332) revealed that HR must make sure that the conditions of employment as well as working condition are of such a nature that the employees constantly wish to remain in the service of the organisation. The two researchers further stated that it is the primary task of the HR commanders to ensure that an organisation has the right number and the right quality of employees to perform the work efficiently and effectively.

The importance of HR function in organisations is to achieve financial success. HR policies are guides to management's thinking which help management to achieve the institution's objectives, help define acceptable and unacceptable behaviour. HR is better equipped in finance to manage labour costs caused by the HR understanding on how people adjust to get the best talent in working effectively.

According to Norman and Scarborough (1996, p.785), the management must adhere to the laws and regulations put in place by the government especially those that prohibit paying employees different rates based on gender for work that is substantially the same. Different payment systems may be justified by either management or non-management staff but the Equal Pay Act of 1983 prohibits paying staff members differently for the same work. Most Judicial courts have, however, in respect of “equal pay for equal work”, not allowed for a difference in pay based on what the employee made in the job. People should be paid accordingly, that is, the same rate based on the same job performed.

Norman and Scarborough observed that compensation management is a critical function, because pay is important to employees not only for financial reasons, but also for psychological reasons. The government indeed is there to ensure both efficient implementation of the budgets and good control over financial resources.

Klingenstierna, (2009, p15) reiterates the above point and adds that, as a rule and in most cases, the Ministry of Finance plays a fundamental role in the definition, development and maintenance of the key internal control on financial management. Internal controls go beyond financial management and expenditure management. An important aspect of human resource management which needs special attention in organizations is the development of a reward system which can attract, retain, and motivate extension personnel, as well as provide training and promotional opportunities. Extension organizations in Asian and African countries have a poor

reward system (Vijayaragavan and Singh, (1994, p17). The HRD in the MoD is responsible for ensuring all policies and procedures regarding the T&SA are communicated to relevant personnel and are implemented by the responsible individual(s)/ staff. The Finance Department (FD) and HRD have to ensure that reasonable controls exist to support the implementation of policies. The FD advises the HR on the availability of funds before considering taking the responsibility of approving the specific missions.

Financial control is a critically important activity to help the business or organisation and to ensure that the organisation meets its objectives. It addresses questions such as:

- Are assets being used efficiently?
- Does management act in the best interest of the employees and in accordance with MoD rules?

Managers of operational management and financial management are in charge of control policies for both public income and public spending and should be accountable for the activities they carry out.

Requena (2012, p.45), indicated that each organization manager is responsible for establishing and maintaining adequate Financial Management and Control (FMC) systems to carry out the tasks of planning, programming, budgeting, accounting, controlling, reporting, archiving and monitoring. Du Toit and Strydom (2010, p.293) stated that for an organization to be really effective, top managers should take care of human resources, as they are the key element of business effectiveness.

The contribution of human resources to organizational effectiveness includes developing a quality of work life that makes employment in the organization desirable. Human resources are a unique resource because if it is not properly managed, it will lead to drastic decline of effectiveness.

Buzzle (2000), (www.buzzle.com), is in agreement that the aforementioned problems had caused an increase in the number of employees leaving the organisation, reasons: job dissatisfaction, work-related stress and frustration. The lack of sufficient appreciation and recognition of employees in terms of un conducive working environment, also lead to poor performance. It is necessary for HR to form a joint team with Directorate of Finance to implement proper management of budget.

2.3. Public Service Staff Rules Guideline for Subsistence Allowances

The Treasury Instructions, section 24(1) of State Finance Act, 1991 Act 31 of 1991; Chapter DIII of Public Service Staff Rules, Public Service Commission Manuals; and Report of the Auditor General, State Travelling Regulations, all deal with the management of the T&SA.

2.3.1 The meaning of Travelling and Subsistence allowance

This study looks at some of the conceptual policies that explain the theories that apply to principles and criteria for assessment and challenges in respect of the research

problem, that is, the effective management of the T&SA in the MoD. T&SA is payable for accommodation, daily allowance, transport (journey taken either by air, road (motor vehicle) or train) and clothing allowances after every two years when travelling to an extremely cold weather countries. The clothing allowance was part of the budget which people were given (N\$900 since 1987) and has since been increased up to N\$1240. This allowance only applies to extreme climatic conditions in some countries outside Southern African Development Countries (SADC), where travellers were authorised to buy their winter clothing before travel and for that a proof of purchase (invoice) was required.

The Ministry of Finance Treasury Circular 6, of 2007 in conjunction with Public Service Rules, define T&SA as a payment of subsistence expenses which will be given to an official who qualifies to be away from the H/Q on official mission. The T&SA advance given shall not exceed the estimated expenditure for the period of an official's anticipated absence. In case where the period of absence exceeds one month, the advance shall not exceed an amount equal to the estimated expenditure for a period of thirty days. Treasury Instruction NA0501 further provides that where journeys are undertaken beyond the borders of Namibia, the prior approval of the Accounting Officer of the controlling Ministry shall be obtained.

The Financial Report on Travelling and Subsistence Allowances (June 1995, p7) indicated that, no further advances will be allowed to be processed before any outstanding advance is cleared. The information to reach the other people outside

the main Headquarters (for example, the units outside Windhoek) was unclear. People outside the H/Q were not educated about outstanding amounts which should be cleared before the next advance. This policy is applicable to all the line Ministries and should be adhered to. Those who do not submit their claims on time or, have submitted the claim but have spent less than the advance received, the outstanding amount will be deducted from their salaries. This will be done after a period of four weeks to six months and no further advance will be given until the employee's claim file is cleared of all outstanding amounts.

In the past, in from 1987, the MoD there was special allowances given but only when the person returned from the trip. This was a fixed amount of N\$55 in addition to the receipt for both food and accommodation, but it was still very difficult for people in the MoD to settle their outstanding amounts despite this inducement. Some personnel were reluctant to pay back the money they owed and opted to give permission to HR to deduct the remaining amount from their salaries.

2.3.1.1. Subsistence abroad

T&SAs are divided into two categories: subsistence abroad and subsistence local. Travelling allowance is paid to an officer who is absent from his/her H/Q on official mission, for accommodation. The payment is given to an official while attending to official duty (for example, official conferences, seminars, workshops/courses, and meeting or attending an official mission outside the country (foreign mission). The

Government will bear full cost of the return flight. According to Chapter DIII, Daily Subsistence and Related Allowances, section 6 of the Public Service Staff Rules, where accommodation and meals are provided by the host country or organization, an officer will be eligible for a reduced tariff covering only incidental expenses while the government will cover the return flight when required. The MoD should follow the prescribed schedule of the Office of the Prime Minister, that when the trip is fully sponsored by host country, only incidental expenses will be paid to the participant. While, in case where the host country did not sponsor a staff member, then, the Ministry bears the full cost and will not require receipt to be submitted, except for the claim to be lodged upon return. The Accounting Officer may approve or reimburse a staff member who has been absent on official mission.

2.3.1.2. Subsistence local

The Public Service Manual Act 1991 (Act of 31 of 1991), section 2, on the daily subsistence and related allowances policy, defined local travelling and subsistence allowances, as the amount payable to an officer when absent from his/her H/Q for twenty four hours, away within the country, sixty kilometres from the office. In the 1990s, it was reported that when the soldiers went on a mission they were provided with ration packs by the Ministry. Purchase order was also introduced in the 1990s only for local travel, in the absence of the allowances or the ration packs. In all cases, whether giving travel allowances or issuing a purchase order, the approval has to be obtained from the Accounting Officer of that Ministry.

A staff member attending meeting on behalf of his/her office is regarded as being on official mission and may be paid travelling allowance at the appropriate rate in respect of his/her absence from the office. The same provision also applies to an official attending an interview in another town outside where the official is living.

The payment of allowances is based on the nature of the mission and facility utilized on the day concerned. A fraction of an hour will be regarded as a full hour. When an official travels within Namibia, the rate is in Namibia dollars (N\$) while abroad the rate will be in the applicable foreign currency, which will be converted into Namibia dollars for payment purposes. If an official goes on fully sponsored trip covering travelling, accommodation, meals and incidentals, the official may only claim the difference between the government rate and the sponsor's rate should that rate be smaller. Where the sponsor only covers the accommodation then the government will pay the official for meals and incidentals.

2.3.2. Overview of travelling and subsistence allowances

Chapter D III of the Public Service Staff Rules Manual, (1990, p.5) gives the rates applicable to local and foreign trips (missions) which should be followed by Offices/Ministries/Agencies (O/M/A) for their officers when on official duty.

According to Sekatle, (1997, p.5), subsistence allowances in neighbouring countries, for example in Lesotho, for an official attending a course or training, workshop or meeting, the government will cover tuition, accommodation, meals and incidentals

and the rate will be determined and recommended by the training institution's programme. The Treasury Instructions section 24(1) of the State Finance Act, 1991 Act 31 of 1991 states that when a journey is to be undertaken outside Namibia, the approval of the Accounting Officer of the Ministry shall be obtained. Appropriate records shall be kept to prevent double payment of claims and for the cash flow transaction purposes. It is stated in the Treasury Instructions that, when the subsistence is applied temporarily to a staff member who is appointed by the Accounting Officer for the execution of the commission's work, he shall consult the Public Service Commission in this connection.

Contrary to Treasury Instruction, some of the policies as alluded in the State Travel Regulation Manual of Finland 2007 p8, states that a travel day shall be the twenty hours period commencing at the outset of an official journey or at the end of the preceding travelling day. It also states that official journey shall commence when the person leaves his/her work place and residence, and it shall end when he/she returns to the work place or residence.

According to Article 9 of Finland's State Travelling Regulations (2008, p21), public servants and employees shall be entitled to per diem allowances as agreed with the country or region where mission ends, and this refers to when travelling away from the H/Q. In addition, the per diem allowance for accommodation shall be paid on the basis of a receipt issued by the hotel.

However, the amount of the accommodation in the said country shall not exceed the maximum amount stipulated in the said Article 9. This article further provides that if the meals are included in the accommodation then the allowance to be paid shall be the price of the room and it should be paid in Euro currency. The researcher compared the provisions for T&SA of the three countries, namely Namibia, Lesotho and Finland and found that there is similarity in the rules and regulations. Except in Namibia where only an official who is absent for twenty four hours is regarded as on official mission, in Finland, twenty hours absence qualifies for T&SA. Subsistence is the allowance for the meals when one does not incur lodging expenses and a person is eligible to be reimbursed breakfast, lunch and dinner.

According to Cartwright (2009 p 35), subsistence allowances include the actual travel expenses and associated costs incurred as part of the cost of making the business journey. The cost of business travel includes the cost of any necessary subsistence cost incurred in the course of the journey and the cost of meals necessarily purchased while at the temporal work place. Daily allowance or per diem allowance can be claimed if approved by the Accounting Officer. The MoD requires employees to follow rules and regulations with regards to all transactions of an institution, which are supported by authentic and verifiable source documents, clearly indicating the approval and recommendation of the mission. The Government PSSR Chapter DIII section 5 (2) of the Public Service Act, 1995 (Act 13 of 1995, through the Office of Prime Minister, introduced the policy and guidelines of paying public servants money, to assist them while performing official work away from their home.

The compensation includes: Daily Subsistence Allowance, Camping Allowance, Clothing Allowance and Kilometre rate, for a member of the management cadre who used own motor vehicle (car scheme) and also for professional members who make use of private vehicles on official duty. The motor vehicle allowances are exempt up to an amount of N\$2.50 per kilometre and this is only applicable for the member of the management cadre and the professional members of the Ministry and not to the lower management level. It is a requirement to keep a record of kilometre travelled in order to claim the exempt up to N\$3 per kilometre. These allowances are being paid to employees to encourage them to travel with their private cars. The policy manual indicates that as an employee, a manager and person upon approval is entitled to vehicle mileage when he/she uses own private vehicle.

In terms of Section 5(2)(0) of the Public Service Act, 1995 (Act13 of 1995) the Prime Minister may determine conditions of service for staff members. The provisions in this Act are issued in terms of Section 35 of the Public Service Act, 1995. It is further indicated that for a member to use his/her private vehicle for official mission, he/she must first consult the Financial Advisor before taking that action.

The Travel and Subsistence Policy manual, 2008 1b/2008, states that the level of reimbursement allowance shall be sufficient to provide a standard and quality of living which will adequately meet the needs of the employees, from the view point of comfort and acceptability for the effective conducting of the institution or business. In addition, the Travel and Subsistence Policy (2008) 1b/2008 add that all expenditure

must be authorised by the appropriate line manager before it is incurred. The payment must first be approved before it is processed and these procedures will be monitored by the Director of HRD.

Van Vuuren (2008, p.4) observed that it is essential for staff to travel to other cities, or towns, for official mission with the purpose to establish and maintain links and relationship with other institutions. In order for the military to broaden their knowledge and understanding, there is a need to share and compare experiences with other governments or institutions for transformation, innovation and change in their environment.

According to the Treasury Instructions, H B 0101, all officials responsible for payment shall ensure that, in addition to adhering to the appropriate instructions by the Treasury and the Public Service Commission, specific authorizations are granted by the Accounting Officer or his delegate for each payment. It states that no verbal instruction for any transaction for incurring financial obligations should be allowed and authorization can only be given in writing by the Treasury.

The Treasury Instructions, H B 0201 further gave instructions that when handling payments the Accounting Officer shall make sure that all claims which are payable by their offices are received within a reasonable period in order to prevent claims from being submitted long after services have been rendered. It is clearly stipulated in the Public Service Staff Code of Conduct Manual, 1995, Chapter H B 0207, that in respect of the various services and claims, the following shall be certified: goods

supplied, rendering of services, subsistence and other allowances, claims for small payments, expenditure peculiar to other Ministries, and when an account is in arrears for more than three months or that has not been settled before.

2.4. Importance of Travelling and Subsistence Allowances in the organisation.

The Government of Namibia has set-up a policy that gave guidelines to the employees whenever they have to undertake an official mission. The policy purpose is to specify the procedures to be followed by all Ministries for the payment of travel and subsistence allowances for official trips. The HR shall inspect and verify accordingly the transfer payment before the payment is made. According to City of Cape Town Manual 2008, the HR must ensure the advance is in accordance with the Act, regulation, and is correct in respect of the period covered by the advance or claim. Employees in the organisation have varied allowance provisions according to the legislation and work award or agreement that applies to the type of job and employing agency.

The method of payment by which individuals are paid for performance of their jobs constitutes the pay system of the organization. People are compensated for the time they contribute to the job or the amount of work they produce on the job. Employees expect that their performance will correlate with the rewards received from the organization.

The travelling allowance is done in two parts: for the domestic and for foreign trips as per the Public Service Staff Rules, 1990. The allowance is measured in three categories, which are based on the following rates:

- Rate 1: where food, transport and accommodation is given to a staff member
- Rate 2: only for meals (when accommodation is separately paid for)
- Rate 3: only for incidentals allowances (when food and accommodation are fully paid for) and,
- Special arrangement for military (applicable for soldiers only when they are sent from their units to other units for official purposes and are accommodated in the military bases); in this regard, ration packs will be provided to them.

Public Service Staff Rules Chapter DIII in the Public Service Act, 1995 (Act 13 of 1995 section (4) provides that, these rates are applicable to staff members who are employed permanently or temporarily, on a full-time or part-time basis, or under a special contract, in posts on the fixed establishment. The allowance or payment is committed and paid at the discretion of the Accounting Officer in the O/M/A, and is subject to availability of funds. Consequently, all claims must be reasonable, appropriate with the claimant's status and justifiable.

According to Van Vuuren (2008, p5), no subsistence allowance can be paid to any employee, if the trip or travel is not related to the official business of the institution. Similarly, the Regulatory Framework of Travelling and Subsistence Allowance specifies that the allowance is not to compensate an official to enable him/her

entertain; or to cover travelling expenses to place of work; or to compensate for an inconvenience or to supplement a salary. Subsistence allowance is only meant to sustain the official to work very hard and concentrate on the work while out for official mission. The Chief of Defence Force (CDF) pointed that the MoD and the entire military leadership is faced with daunting mission. The Namibian Defence

Force Journal (NDF, 2010) observed the constitutional provision that there shall be a budget for the sustenance of the NDF in order to enable it to meet the minimum requirement. Though the budget allocation across the globe has been always controversial in the sense that defence force is regarded as a non-productive sector, but the MoD is a public good for everyone. It is therefore very significant that the purpose of payment, for official duty, for the following purposes:

- When attending meetings on instruction from a supervisor
- When attending interview - when a staff member has to be interviewed or serve on an interview panel away from his/her normal headquarters
- For joint advisory council of the public service and for board of enquiries;
- For training, education and development and participating in peace support operations;
- When attending court hearings, investigations, military selection board or course on official instructions;
- Appearing before commission of inquiry as a State witness;
- When on full-time study and required to report to H/Q for duty during vacation and; the payment should also be made for practical work as part of course or postgraduate as pre-requisite for specific vocational registration.

The aim of the T&SA and reimbursement of incidental expenses is not for any discomfort. It is intended to reimburse a staff member for reasonable expenses necessarily incurred on accommodation and meals if he/she is away for more/less than twenty four hours, either locally or abroad.

According to the Department of Local Government and Traditional Affairs Manual (Kwazulu-Natal, 2008 p.3), subsistence allowance is any allowance given to an employee or a holder of any office for expenses incurred or to be incurred in respect of personal subsistence and incidental costs (incidental cost cover soft drink, dry cleaning, ironing, etc.). In contrast, items such as cigarettes and stationery may not be reimbursed. It is the responsibility of the official certifying the subsistence claim to ensure that the amounts being claimed are reasonable and within the determined trip limits. Where differences are detected, the amounts on the claim must be amended prior to the claim being authorized and processed. The official approving the claim must be satisfied that all provisions of relevant regulations have been met.

The Director of the Kwazulu-Natal (2008) pointed out that if accommodation to which the allowance or advance relates is outside the country, an amount equal to prescribed amount applicable to the relevant country is deemed to be expended for each day or part of a day in the period during which the employee is absent from his/her usual place of residence. Where an allowance or advance is based on the actual distance travelled for business purposes (excluding private use), the amount expended

on business trip is deemed to be the actual distance travelled, multiplied by the prescribed rate per kilometre fixed by the Public Service Commission.

Compensation or an allowance paid to employees who reside far away from their normal place of employment or who spend the night away from home is not regarded as a subsistence allowance; this type of allowance is subject to tax. Allowances should not be paid in cash or using petty cash account but the cheque must be deposited in the official's bank account directly by means of electronic funds transfer (EFT), except in exceptional circumstances. T&SA is an advance given to an employee in respect of traveling expenses for business purposes. Any allowance or advance in respect of traveling expenses not been expended on business traveling purpose is a private expense (this includes traveling between the employee's place of residence and his/her place of employment). (www.Sa.gov.za Retrieved from www on 16/08/2012).

In terms of the Regulation of the Public Service Commission Manuals (1990), travelling allowances is given to the staff member at the discretion of the Accounting Officer. It further states that all the transactions should be recorded in the book of account in order to prevent double payment of claims. When a journey is outside the country, Treasury requires that a prior approval by the Accounting Officer of the controlling Ministry shall be obtained. The Accounting Officer may authorise a staff member to be reimbursed as an expenditure incurred by him on meals for absence

from his/her normal place of work or home for which no receipts cannot be submitted.

2.5 Managing the travelling allowances effective in the organisation

The policy manual of the City of Cape Town Municipality states that, in order to promote cost-effectiveness, management should make use of a travel management consultant in managing its allowances for travels, subsistence and accommodation for officials. Treasury Instructions state that the O/M/A is to keep a manual commitment register in order to ensure that advances are committed against available funds, since the T&SA advances do not come off the budget, but are debited to a suspense account. It is imperative that this expenditure be recorded accurately, as it cannot be reflected as a commitment against the budget, like any other commitments, at the time of processing.

A Travel Policy Manual (2009) from the University of Queensland indicates that allowances apply to everyone who travels on behalf of the university. Allowances are calculated using the rate per diem which is listed on the “Finance and Business Services” under the section titled “Travel rate per diem”. For a traveller with an accompanying dependant on an official travel, the rule is that, the institution is not responsible to fund any accompanying dependant. It is further stated that a travel diary must be completed where a staff member is travelling for more than five days/nights

and the staff member is claiming expenses other than those covered by travel allowances.

The Travel Policy Manual (2009) further states that the policy is designed to provide convenience and flexible financial integrity, for the institution to ensure all travel payments of staff involved in official missions are done and no private travel may be included. Travel Policy Manual (2009) from the University of Queensland <http://www.kzneducation.gov.za> (Retrieved on 17/08/2012)

According to Scarborough and Zimmerer (1999, p796) managing the job itself is a powerful motivator, where employees expect that, when they do an exceptional job, management will recognize their performance. Failure to praise or pay for the good work done eventually conveys the message that he/she either does not care about exceptional performance or cannot distinguish between good or poor work. Managers are necessary in order to direct an organisation towards achieving its objectives. Cronje and Neuland (1987, p.66) are in agreement that without the inputs of management, the resources will not be channelled to their proper destination; therefore an institution will not maintain the purpose of its existence without proper management.

Rodin-Brown (2008 p.7) pointed out that generally, the term “IFMS” refers to the use of information and communications technology in financial operations to support management and budget decisions, fiduciary responsibilities, and the preparation of

financial reports and statements. He further revealed that, governments need to ensure both effective, and efficiency of implementation of their budgets on travelling and subsistence allowances, and good control over their financial resources. The organization must be provided with funds that are needed to implement the budget in a timely manner, and the cost of government borrowing must be minimized if any. Sound management of financial resources and liabilities is also required to manage the project effectively. The Government of Namibia had successfully implemented an Integrated Financial Management System (IFMS) for all the ministries which run the system of Travelling and Subsistence Allowances programme. The project was initiated by the Ministry of Finance together with the Department of Public Service through Information Technology Management in the Office of the Prime Minister in 2006. The project has been implemented as a National Integrated, Monitoring, Reporting and Evaluation System for the Government of Namibia to monitor the development programs under the National Development Plan of Namibia aligned with Vision 2030. The project has been provided in order to monitor the financial operations and to prevent other irregularities within the system, for example, if the fund on the subdivision is depleted then the system should not allow the payment to go through, this was created as a matter to discourage overspending.

The Minister of Finance stated at the launch of the project that the old systems failed to deliver on two principal demands, namely timeliness and accuracy (The Namibian newspaper, 2006). The Minister of Finance further pointed out that no payments would be made when money for T&SA or for any activity is not available. In addition,

real-time data will enable Offices, Ministries and Agencies to reconcile their accounts as well as for Ministry of Finance to close the books on time; leading to the Auditor General's reports being tabled more speedily to improve accountability to Parliament. However, the objective of IFMS was to integrate all systems that include cash flow of public funds, but this has not yet been achieved hence overspending still occurs (Schade and Fredema (2000 p.13). All transactions of an institution should be supported by authentic and verifiable source documents, clearly indicating the approved amount. Monthly reconciliations are performed to confirm the balance of each account and reports are provided to the Accounting Officer about unclear items on a monthly basis. State Finance Act (Act 31 of 1991) also provides that the Permanent Secretary is the Accounting Officer of the Ministry and is appointed with responsibility for the establishment and maintenance of effective systems for the control of state money under his/her authority in the custody of the Ministry. The act stipulates that the Accounting Officer should oversee that the funds are put to good use, guarding against fruitless expenditures and monitoring the expenditures. Tools like IFMS have been implemented to control spending.

Rodin-Brown (2008, p13) pointed out that, the road for implementing successful IFMS in developing countries is paved with difficulties; such as resistance from the bureaucracies involved; lack of decision-making from the top; weak human capital; corruption and fraud; and, in the case of conflict-ridden countries, the instability and violence that impairs any efficient long-term work. Moreover, IFMS systems are complicated, expensive, and difficult to manage and maintain. Rodin-Brown (2008) further argues that according to the review of 2003, out of 34 IFMS projects supported

by the World Bank for over 15 years, only few of the systems were likely to be sustained after donor support ceased.

The IFMS do have a general ledger which is the ledger that holds all the commitments and can identify all the payments after being captured. The general ledger constitutes the central “books” of any IFMS. Every transaction entered into the system should be posted to the general ledger, starting with the allocation of budget funds, through to the commitments, to payment for goods and services. All transactions should simultaneously post to the general ledger and to all appropriate sub-ledgers following the rules imposed by a standardized chart of accounts.

In most African countries, for example Uganda, the IFMS had been limping along, under-performing its potential, with patches and workarounds that only serve to decrease the efficiency of what could have been an excellent system. Various other problems were encountered, most of them common to IFMS projects around the world.

The T&SA in the Republic of Botswana is provided as follows: subsistence allowance is paid to an officer who is required to travel on duty within Botswana; shall be entitled to a rate as may be determined by the Defence Council for each night that he is necessarily absent from his home station for official mission, and a refund of any other expenses incurred by him; that where he is provided with overnight accommodation without expenses to himself, he shall be entitled to only half travelling and subsistence allowances, etc.

There are other problems that contribute to organization failure; for example, lack of experience or little or no experience in managing the resources of the organization; negligence that involves too little attention; bad practices when handling the resources; shortage of financial resources; changes in systems design documents without full agreement and unnecessary and spurious project expenditures. These types of problems are common to many public sector reforms, whether donor-funded or self-financed. The researcher agreed with the idea of the effective financial management in the organization that financial resources should be managed effectively. In some cases the allowances are not being managed according to the budget.

Gobbler (2006, p411) also identified concern that although employees are the company's greatest assets, job stress is a pervasive problem in our society. Job stress may result in low productivity, increased absenteeism, labour turnover and other employment-related problems including substance abuse and mental health problems.

Gobbler (2006, p411) and Chetana (2010, p3) argue that, industrial relations, training and skills' development of employees should be implemented, though some companies view these as unwanted costs to the organization. Employers should, however, recognise the importance of employee training for their enhanced performance. Chitana (2010) further expressed that increasing salaries and allocating extra payments through performance evaluation and other financial benefits such as

transport allowances, housing loans and insurance schemes are among the most commonly-practiced welfare activities.

Since the employees are the tools of the organization, they should be treated fairly. According to Public Service Staff Rules, the aim is not to entertain employees, or to compensate, or to supplement employee' salary, but the allowance is to cover expenses that include accommodation, meals, and travel, laundry, medication and airport taxes and must be monitored accordingly.

In order to receive reimbursement for travel expenses, members of staff always receive prior approval of the travel using the advance form and when the form has been completed and authorized by an appropriate commander. Subsistence allowances will not be given for professional meeting and conferences when attendance is purely voluntary on the part of the individual. The question will be then "When does an official qualify for travelling allowances? The official or an employee who is working in the Ministry, as stated earlier, is entitled to receive the allowances whenever such person is appointed or authorised to go on official mission, but not for a criminal case when a person involved himself/herself in a criminal case; that person is not entitled to be given payment to go and settle his case' (Indiana State University Travel Regulations Manual, 18 June 1999).

2.6. Challenges facing travelling allowances (risk management)

According to the MoD Finance Manual 1994, the process of budget control is about ensuring that O/M/A stay within the limit of their appropriate funds with regard to

revenue and expenditure. In an article in the The Namibian Sun, June 2012, it was reported that a question was raised by a member of the public, to the Public Service Commission under the Office of the Prime Minister, who wanted to know about how the travelling allowances were allocated to officials, and what criteria were used to determine the rate ordinary staff members are receiving and what rate the management, politicians were receiving. The concerned taxpayer wanted clarity on how the S&TA rates for the public servants were being allocated, and which criteria were used to determine the rate for ordinary staff members, the management, politicians etc.?

The reporter could not understand why a director and a clerk from the same office should get different rates going to the same town/city for the same duration if the hotels, cafes, laundries, supermarkets etc. in that particular town/city charge the same rates/prices from individuals irrespective of their professional positions or social status. The source also stated that it is ridiculous and border on social segregation based on status when the cost of living is the same for all. In contrary to the question raised by the concerned public member(s), government directors are classified under management cadre whereas the clerk falls under the non-management category.

The Namibian Sun (2012) reported, according to the concern citizen, that there should be one rate across the board for all “or please an explanation should be given why there are differences”. In accordance with the view of the researcher in this regard, the source was not happy with the way the allowances are being managed in a particular Ministry. There was a serious concern on the issue of outstanding T&SA, some of

which have been overdue for more than two financial years. In some cases, accounting officers have stated that, that part of such amounts is irrecoverable.

Scarborough and Zimmerer (1996, p.37) revealed that in most small businesses, the inexperience of management and/or poor decision-making ability is the major cause that lead to enterprise failure.

Scarborough and Zimmerer (1996) further indicated that sometimes the manager does not have the capacity to operate successfully, due to lack of leadership ability and knowledge required to achieve the business objective. To achieve the set objective, a sound management skill is the key to any institution's success. The effective managers have to realise that any successful institution requires proper financial control as lack of proper planning usually leads to failure. In this vein, it is the responsibilities of each management to delegate identified risks to the Internal Auditor who will assess the risks to align them with the strategic plan of work and ensure that those risks are being financially and operationally controlled.

Organisation's financial managers entrusted with the administration of finance must have techniques regarding the planning, directing, monitoring, organising and controlling the resources of the organization with the purpose to deliver proper service to the public. Financial managers are also accountable for the finance of the company, maximisation of revenue collection and minimisation of expenditure.

According to the U.S. Department of State (2008), the U.S. policy on daily allowances is that the amount given for travelling in foreign and local areas should be the actual subsistence expenses incurred. The allowances are provided to employees and eligible dependants for daily expenses while on temporary travel in and out of the country, on official mission.

The Government of Namibia has established daily rates for employee travel expense as well as policies for submitting travel expense forms for documenting all approved expenses. Daily allowances are normally set in advance. Employees typically may either claim actual expenses incurred or use established per diem rates or combine these methods.

Krani (2011) mentioned that, financial plan gives financial management a total picture of the future financial activities of the company. All new functions require the setting up of an appropriate training environment. There is a need for sustainable training institutions to be established in order to meet initial and ongoing training needs. One of the basic objectives of the management is to improve the quality of the staff members that are responsible for financial management. Puttic and Van Esch (1996) are in agreement that internal controls relating to accounting systems are those designed to ensure that the financial information produced by the accounting system is complete, accurate and reliable.

Lack of internal controls has driven the valuable, countless, small organizations into bankruptcy as more companies will become part of failure statistics because the owners have neglected the principles of cash management that can spell the difference between success and failure. Every organization should have enough funds to meet its obligations and employees are expected to be paid on time before even taking a trip. Proper fund management permits the managers/management teams to meet the demands adequately, while avoiding unnecessary overpayments.

Furthermore, management needs to ensure that enough budgets are available at the right time to meet the needs of the organization. In the short term, budget may be needed to invest in equipment and inventory, pay employees when on official mission. The Ministry should prepare a forward plan before the commencement of each year, showing how the budget allocation would be spent each month during the year. The Ministry of Finance will release the approved allocation of budgets in monthly instalments, based on the expenditure and plan as prepared by the spending Ministry. In the medium and long term, funding may be required for significant additions to the productive capacity of the business or to make acquisitions.

Kashmira (2011, p3) emphasized that for an organization to run smoothly, there should be a great team to work. While the employees make all the work happen, the management also ensures that all work is done accordingly. Good managers are a boon for any company. Managers are the people who have the skills to ensure that the organization's affairs are well taken care of or services are delivered. Thus, they need to have a strong knowledge about the functioning of the company in order for the

manager to make valuable contributions to the organisation's objectives and make sure that there is fair treatment in the working environment of all. The MoD needs to know when the employees are performing to the best of their abilities and to find out when the performance is down so that steps can be taken to improve on performance. It is in this regard that allocation of allowances can be provided fairly.

Kashmira (2011) added that, management of an organisation should have several skills in order to meet the organization's objectives. The good governance requires managers to be able to organize and plan properly with the aim to meet the organization's set goals. Furthermore, department managers should plan the department schedules, divide the available time and money equally between employer and employees as both are assets of the organization. According to Buzzle (2000 p3), non-appreciation (non-recognition) of employee can lead to poor performance and reduce the organization's productivity.

Meanwhile, Scarborough and Zimmerer (1996, p789) observed that human resources planning involves determining how many employees the business will require to have in the near future. Management succession planning begins by recognising that others have a stake in the future and need to be part of the decision making process. Planning is an attitude that shows what is discussed openly in more constructively.

Rossouw, Roux and Groenewald (2007, p.71) argue that human resources management is competent enough to determine strategic direction of an organization.

It is one thing to find attractive opportunities and another to be able to take advantage of them. Each organization needs to evaluate its internal strengths and weaknesses.

Kotler & Keller (2006, p53), pointed that an organization can strategically plan poorly, and not because its people lack the required skills, but because people are not working together as a team. The Minister of Correctional Service (2010) gave similar opinion when he encouraged all officers in the Ministry of Safety and Correctional Services, that they are responsible for the care, custody and treatment of others. The main role is to ensure that commanders in the units understand all relevant policies of the travelling allowances and guidelines and implement them accordingly. From a purely financial point of view, organizations need to adopt a culture of doing more with less resource, through proper planning, budgetary control and fiscal discipline.

2.7. Weakness of management in an organisation

Weaknesses in any organization that are caused by inferior capabilities or resources should be limited. No faulty or defect within the organization should keep it from achieving its objectives. Change management is one of the most critical, but also one of the most neglected aspects of integrated financial management system's reforms. Despite the obvious advantages of a new IFMS, opposition is to be expected; resistance will come from all angles. In most cases, new systems or procedures are regarded as a threat to some of the employees' jobs within the organization. There will be those who resist simply for fear of the unknown. In general, it is not always easy to overcome problems: any system that ignores change management, flaunts with failure.

Scarborough and Zimmerer (1996, p315) mentioned the many successful and profitable businesses that fail because they become insolvent due to inadequate cash to meet the needs of a growing organization.

Stephanie and Khaled (2007, p204) stressed the responsibility of management to implement and monitor the internal financial controls for its operation and to ensure that members are treated fairly and equally. All managers should realize that a strong internal control structure is fundamental to their control of the organization for its purpose, operations and resources. Therefore, it is the responsibility of the official certifying the subsistence claim to ensure that the amounts being claimed are reasonable and within the determined limits and time. Where deviations are detected, the amounts on the claim must be amended prior the claim being authorized and processed. The official approving the claim must be satisfied that all provisions of relevant prescripts have been met (Indiana State University Travel Regulations 1999).

An article in The Namibian Sun (2012), reported that, the wastage of financial resources in government, coupled with a large civil service wage bill, worsened by exorbitant subsistence and travel allowances claimed by state employees, leaves the taxpayers bleeding each year. The Government offices, Ministries and Agencies continue to indulge in unauthorized expenditure due to the lack of skilled accountants and internal controls, poor record keeping and usual deviation from Tender Board procedures while some do not even submit financial statements for audit purposes. In addition, an article quoted in The Namibian (2012) pointed out that “the allowances are not taxable, a member from the public felt that there was no proper control for the

government official missions and money should be used properly and wisely and not to be given to earn as an extra income for other people”. According to Treasury Instructions HB0505 “A claim for subsistence and other anticipated expenditure shall be submitted within 30 days after a person has returned to his/her headquarters,” but the Chairperson of the Public Accounts Committee (PAC) and his team observed that officials were doing the contrary. This should be the concern of the line Ministry to control outstanding advances as this will lead to overspending on travelling allowances. Government in fact loses millions of dollars on a monthly basis, as some Government institutions convene numerous workshops and retreats for staff away from the headquarters to cash in on travelling claims. The report from the PAC has noted that it has become a trend, year after year, that some of the O/M/A overspent their budgets in contravention of Section 27 of the State Finance Act 19 of 1991 (Act 31 of 1991).

The committee pointed out that a lack of skilled accountants hugely contributes to a lack of funds control in some institutions of government, resulting in unchecked excess expenditure and virementation of money from items that are in excess to the items with saving. The virementation is the transfer of surplus funds from one account to cover a depletion or deficit of another vote. Once the funds are not managed properly, it will become depleted and this will always contribute to overspending. The State Finance Act makes provision for the appointment of an internal Auditor to detect fraud and prevent errors and investigate cases of unauthorized expenditures.

There is a need for management to carrying out certain responsibilities and apply the best accounting practices through checking and monitoring the work of subordinates to detect administrative errors on time. Ministers are called upon to be more involved in the supervision of the work of Accounting Officers.

The Accounting Officers should ensure that all the laws governing financial management in his/her Ministry are strictly enforced and adhered; for example, the policy on providing allowances. The PAC continues to say that at some offices of government, Permanent Secretaries have come under fire for their poor management skills and lack of financial controls which mostly result in over expenditure, while certain targets are not met, especially with regard to capital projects.

According to the World Bank Report (2011), other countries, such as Afghanistan, the development strategy and recent economic performance sets the stage to assess how management of public finances contributed to achieving better economic progress. Some of the issues regarding public finance, including poor service delivery, need urgent attention, especially the fact that most public spending occurs outside government channels. The new Procurement and Public Expenditure and Financial Management laws need to be implemented, and the audit function must be strengthened. This will also help increase trust in the process of budget in the government and to reduce corruption. Development depends on building an effective and self-sufficient public finance system.

Stefanie and Khaled (2007, p.203) observed that the existence of effective control systems can reduce intended human resources errors and prevent them before they occur as well as correcting them when identified. The key mechanism for providing management with reasonable assurance is to ensure that Ministry employees comply with relevant laws and regulations, assist operations efficiently and allocate resources appropriately.

The University of Queensland Manual (2008, p.15) indicated that since T&SA is a global concern, many international institutions have formulated a travel policy to be followed by every employee. Policies are designed to provide convenience and flexibility, and to ensure the financial integrity of all travel payments. The travel policy is designed to be consistent and fair to all officials travelling.

Requera (2005, p.6), noted that managers at all levels in both public income and spending centres should be accountable for the activities they carry out, not only on operational policies but also on financial management and control policies.

Heyman (1999, p.4), advised that an institution must have certain strategic plan to be achieved. The T&SA vote should be clearly indicated in the operational budget for each financial year. The employees or officials involved in the actual delivery of the services can make valuable contributions in estimating the organisation's expenditure. It is important to have an adequate budget fund allocated to the T&SA vote to cater for official missions.

2.8. Internal Controls and Auditing in an organization

2.8.1. Internal Controls

Puttick & Van Esch (1992, p.94) defined internal control; as the methods and procedures adopted by the management of an entity to assist in achieving organisation's objectives. In addition, internal control is meant to ensure that the functions of the entity are properly conducted in an orderly and efficient manner. Contrary to the accounting system, internal controls are those control designed to ensure that the financial information produced by the accounting system is complete, accurate and reliable. Moreover, internal control include the authorisation procedures such as separation of duties with regards to accounting record-keeping, safeguarding assets and internal auditing of other resources within the organisation to ensure that those assets are used as directed by management.

Jones and Wahba (2007, p.201) are in support of Puttick & Van Esch (1992) statement, that internal control comprises the plan of the organization and all of the coordinated methods and measures adopted within an organization to safeguard its assets, promote efficiency and adhere to the prescribed managerial policies and applicable laws of the organization. Internal control is considered to be the method employed to ensure the planned objectives of the organization are achieved. In addition, internal control is described as processes, affected by an entity's board of directors, as part of the management of the organisation, designed to provide achievable milestones that are supported by reliable financial reporting which are in compliance with applicable laws and regulations of the organisation.

According to Dessler (2006 p.35), most experts agree that managing involves four functions in any organization namely planning, organizing, leading and controlling. These functions represent the management process and internal control in an organization. If the internal control is not in place, then it is difficult for the organization to achieve its objectives. Hence, Mark and James (1992 p.3) stress the point that in order to establish appropriate decision rules, managers must thoroughly understand the environment in which they are operating. The four functions, mentioned above, are the primary activity of management that determine the mission and goals of the organization.

Most organizations are associated with various discrepancies that may lead to the various fraudulent activities detected within the organisation, despite that there are internal control mechanisms put in place. For example, the government spends huge capital in repairing the unauthorised motor vehicles involved in various accidents as a result of negligent driving.

2.8.2. Internal auditing

The aim of internal audit is to provide management and audit committee, reasonable assurance that the management control systems throughout the organization are adequate and operating effectively. It is the role of the management to appoint internal auditor in order to: -

- satisfy themselves that the money received and spent by the organization is within the terms of the organization's constitution;
- ensure that adequate bookkeeping arrangements are in place, check that all payments are recorded with vouchers to support these records;
- Check that all income and expenditure is correctly analyzed in the cash books and sign the annual financial reports.

The internal auditor should report any findings to the Audit Committee and make recommendations for improving the organization's bookkeeping. Any financial discrepancies or reservations should be clearly shown in the annual accounts and a report should be made to the organization's audit committee.

According to the Internal Audit Training Material (2008), an organization's internal auditors are tasked to do auditing and conducting routine check and verifying accounting and operational financial transactions with the aim to ensure that laws, regulations, policies and procedures are adhered to. The Internal Audit Training Material (2008) defines the internal auditing system as the structure that analyse the internal control in relation to the objectives of the organization. It states that the system of audit will enable internal auditor to make practical recommendations to address any weaknesses regarded as a risk that have been identified and hinder the achievement of the system's objectives.

It is essential for an organization to have internal auditors to audit the institution's system to ensure that proper internal control is in place. The Committee of Sponsored Organization Manual (2004) and Jones and Wahba (2007, p.202 -203) gave common

opinion that internal control consists of policies and procedures designed to provide reasonable assurance that the organisation achieves its objectives and goals. These procedures include the segregation of duties, management reviews and approval and reconciliations of the general ledger. The existence of the effective control systems will identify; prevent and reduce human errors before they occur.

Both the internal control and risk management units are established by the organisation's board of directors with the mandate to ensure and conduct regular assessment to determine whether the system is effective in managing identified financial risk. To enforce that, the employees/staff member has to perform their duties in compliance with the rules and regulations.

The management is always accountable for the end result of any organisation. In support, Adrian (2001, p.9) pointed out that government management is held accountable for the proper use of funds received or expenditure, particularly in administrating the bureaucratic procedures associated with budget allocation. In the United Kingdom, for instance, expenditure and financing aspects of budgeting were coordinated in 1994, and in most Commonwealth countries expenditure and revenue budgets continue to be prepared and approved separately.

Furthermore, Brewster, C. Carey L., Gloler P., Holland P., and Warnich S (2009, p.127) observed that it is possible to link the strategic focus on the management and development of human resources to the deliberate promotion of human resource development strategies as a catalyst for the attraction and retention of talented

employees. A review of the Public Service Act, 1995 (no. 13 of 1995) revealed that currently the government of the Republic of Namibia has put in place a number of policies to regulate government institutions, to ensure efficient and effective financial accountability as well as to promote transparency of state revenue expenditure within the mandate. These policies are in the form of the Government Treasury Instructions; the State Financial Act of Namibia and several internal circulars and memoranda providing procedures in financial auditing and public assets control.

These publications are government policy documents. However, none of these documents clearly makes provision for benchmarking regarding T&SA for public service that can be reviewed to give an empirical reference to this study. The Institute of Internal Auditors South Africa report (2010, p20) points out that it is necessary to have compliance reviews to ensure that an organization is adhering to rules, regulations and laws, codes of practice, guidelines and principles as they apply individually and collectively to all parts of the organization.

According to Cronje, Hugo, Van Reenen & Neuland (1999, p.15), management, as an applied science, is concerned with the study of those institutions in a particular economic system which satisfies the need of the community. Hence, this research sought to find out to what extent the MoD should manage the T&SA due to several complaints, as observed by the researcher, raised by staff members about the mismanagement of T&SA.

2.9 Conclusion

This chapter reviewed the literature related to the factors and concepts affecting the effective management of funds, with special reference to T&SA in the MoD. The aim was to provide for a fair treatment of the employees while on official mission. Comparison of the management of T&SA between Namibia, Lesotho & Finland was made. The similar study showed that same rules and regulations were being applied.

The chapter also sought to answer what the MoD need to address the several complaints raised by staff members. The next chapter presents a structure methodology of the study, including research design and procedures used for the data collection in this study.

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

3.1. Introduction

Chapter two reviewed the literature related to this study about alleged mismanagement of T&SA in the MoD. The chapter gave the background information that necessitated further research, after conducting a comparative study of three countries, namely Namibia, Lesotho and Finland and review of various reports and provisions of the related laws.

This Chapter outlines the qualitative research design and methodology used to gather the information required to complete the study. It also focuses on the population size and sampling techniques, research instruments, data procedures, data analysis and ethical considerations. It also elaborates on the research ethics consideration, a system of moral and rule of behaviour that was considered to be the guiding principle throughout this research study. In addition, the chapter outlines how data was collected, recorded and analysed. The chapter ends with a conclusion.

3.2. Research design

According to Hussey and Hussey (1997 p.54), research methodology refers to overall collection of information used in a research. Struwig & Stead (2000 p.65), note that the method of data collection should include personal communication (interviews) with respondents, and structured and unstructured questionnaires. A

qualitative method to complement the process of collecting information during the study was therefore employed. Research design postulates verifiable model of proof that allows the researcher to obtain information from respondents. It constitutes the plan for collection, measurement and analysis of data. The research approaches used in this study used explorative and descriptive strategies, thus exploratory questionnaires were designed. The study was conducted at Windhoek, in the premises of the MoD headquarters, and also at Army Headquarters in Grootfontein (AHQ).

3.3. Population and sample size

3.3.1. Population

Ben and Kahn (2006, p37), define population as a group of individuals, groups or organisations and events in which they are exposed. The term population refers to the total number of objects (people) that are relevant to the research aspect being studied. In this study, population is a number of people in an organization from which a sample is to be taken. The targeted population for this study included the middle and lower level employees from various directorates of MoD. The study targeted 200 staff members from the two headquarters thus, MoD headquarters (Windhoek), and Grootfontein Military Base. However, statistics was drawn through distribution of questionnaires to determine whether all employees stand equal chance for selection regarding official missions within the MoD. The MoD is estimated to consist of +-5 000 employees, including both males and females. The researcher targeted the

population indicated in Table **3.3.1: Summary of selected population according to the rank-group.**

Table 0.1: Summary of targeted samples according to rank-group

Rank group		Targeted population in numbers	
		Rank	Number
01.	Senior officers	Lt. Col/Chief Accountant	08
		Major/Senior Accountant	08
		Captain/Accountant	11
02	Junior officers	Warrant Officer (W01)	13
		Staff Sergeant (S/Sgt)	20
Total			60
Sample: N= 60			

3.3.2. Sampling technique

Struwig & Stead (2001, p. 245), define sampling technique as a process of selecting a number of individuals for a defined research study, in which individuals represent the larger group. A sample population of this study includes all the units in the MoD which consists of 15 units, and from which the targeted sample was randomly drawn. The researcher selected only 80 samples out of 5 000 employees (uniform and non-uniform members).

Sample is the number of members from the organization chosen who have been included in the research study. Simple random sampling techniques were used in the study. According to Kotler and Keller (2006, p.110), large samples give more reliable result than small samples. It was not possible to test the entire population in the organization, or a substantial portion to achieve the desired reliable results. Due to

stratified-random nature of sampling technique used, the total sample for the officers could only be finalised after the commencement of the study. The researcher could not test the 80 staff members as indicated in the selected sample due to limited time. However, it was impossible to collect and analyse all the data available in the organization due to restriction in time and funding. The selection was therefore guided by the outlined sequence as shown in the Table 3.1.

According to Struwig and Stead (2000, p.111), 10% - 20% sample is large enough to represent the population to which the researcher intends to generalise the research findings and small enough to provide good reliable data with a credible sample procedures. The general sample characteristics formed the final sample of this study was basically based on rank, rank category, gender, years of experience and qualifications. The sample was drawn from the officers ranging from two ranked categories in the Ministry namely junior and senior officers. The number required for the whole exercise was eighty. However, only sample of 60 staff members was finally selected to be used in this study, of which 25 (42%) are senior members and 35 (58%) are lower rank officials. Senior male members consisting of 24 males, while 24 are lower rank staff members, of which the female are three (3) senior members and nine (9) lower rank officials respectively.

3.4. Research instruments

The study used qualitative method in collecting the data. The information of the study was obtained in the form of text books, internet and official registers and documents - for example, the Namibia Defence Manual, Journals, service circulars, questionnaires, interviews and focus groups. Other instruments used for obtaining information were government financial reports. The researcher used a questionnaire structured in such a way that it contained both closed and open-ended questions. The questionnaires were distributed to the targeted officers at the MoD. Four methodology of research instruments were employed to collect the required data: interview, questionnaire, focus group and observation.

3.4. 1. Interview

The researcher used the direct interview as a method of gathering information by asking people questions face-to-face. The personal interview was the most expensive method and required more administrative planning and direction; some respondents were contacted for an appointment and this required too much time, as the researcher had to wait for the appointment. The researcher also experienced difficulties to get quick information because some of the respondents refused to respond.

Interviews are widely used as a tool to access people's experiences and their inner perceptions, attitudes and feelings of reality.

Strydom and Fouche (1999, p.287), classified interview as the predominant mode of data or information collected in a qualitative research. It has been defined as a two-way person conversation initiated by the interviewer for the specific purpose of obtaining relevant information. Strydom and Fouche (1999, p.288-289) further pointed that an interview is not a dialogue, but it was for the participant to tell the story where the researcher asked only one question at a time.

Leedy and Ormrod (2005, p.146) expressed the opinion that interviews in qualitative study are rarely as structured as the interview conducted in quantitative study. There are different types of interview such as structured and semi-structured interviews. In a structured interview all respondents are asked the same questions in the same way.

According to Kothari (2000, p.97), personal interview method requires a person known as the interviewer asking questions, generally face-to-face contact with the other persons where the interviewer initiates the interview and collects information. Personal interviews were also used, consisting of a set of predetermined questions.

Struwig & Stead, (2001 p.60) pointed out that the purpose of interview was to understand the central themes of the respondents towards ethical practices in the working places. The respondents were encouraged to express their feeling, clearly regarding the issues being discussed. An interview provides access to the mind of the interviewee and makes it possible to understand the perceptions, opinions and thoughts of the interviewee.

3.4 2. Questionnaire format

According to Kotler and Keller, (2006, p.107), a questionnaire consists of a set of questions presented to respondents. Depending on the research study's flexibility, the questionnaire is by far the most common instrument used to collect primary data. The researcher used questionnaires which consisted of closed-ended and open-ended questions to obtain information from the respondents, and to enable the researcher to understand and capture the points of view regarding the management of T&SA in the MoD.

The open-ended questions allowed the respondents to answer in their own words and often revealed what people (respondents) think about the information given to the interviewer. The questionnaires were self-constructed, and were used as the main data-gathering instrument for the study. The purpose of questionnaire was to collect the primary information from the respondents.

The questionnaires, which were distributed to the respondents who could read and write, comprised of 28 questions. The questionnaire was divided into two parts: Part A for senior officers, while Part B for junior officials in the lower ranks. Each respondent was requested to complete the questionnaire regarding their views and understanding of T&SA in the MoD. The need to understand the effective management, given the various tasks, characteristics and other determinants of T&SA, makes a questionnaire the most efficient research instrument for gathering the

required information as this process gave the validity and reliability in obtaining the data.

3.4.3. Focus group

Focus group is an interview technique that uses a small group of respondents to interact and generate data. Focus group is a form of qualitative research in which some groups of people are selected and asked by the researcher about their perceptions, opinions, beliefs and attitudes towards a defined subject. Members of the group were asked to discuss about the issue of how effective T&SA are managed in the MoD. Focus groups are used to facilitate the group discussions, though some other researchers argue that it is useless and frequently causes trouble instead of solving a problem.

In this study, focus groups gave respondents a chance to discuss and exchange views with each other on issues affecting the subject matter. Questions were asked in an interactive way whereby respondents were first nervous, but as the discussion progressed, all respondents relaxed and started to talk. It covered issues related to why T&SA were not given to some officials when assigned to take up an official mission.

Focus groups provide an opportunity to analyse the strength of an individual to hold an opinion. The disadvantage of the focus group was some respondents were unwilling or afraid to openly disclose their thoughts on the subject. Fear of victimisation seems to be an obstacle for some members to participate in the dialogue freely.

3.4.4. Observation

Observation method was also used to find out the understanding of the MoD staff members regarding the T&SA question. The study tried to find out whether the correspondents understood the T&SA. The researcher had an opportunity to observe and note the process of communication between the respondents, and to have access to the respondents when they verbally express their views, ideas and experiences on the subject under study.

3.5. Pilot study

A pre-testing study was conducted to find out how effectively and efficiently the T&SA have been managed in the MoD. The aim of the pilot study was to test trustworthiness, consistency and credibility of the research instruments which were designed for data collection in addressing the research problem of this study. The pilot study was therefore done to determine whether the instrument and process of the research would produce the required data to give desired result.

The pilot study was thus conducted to:-

- Confirm the reliability of the instrument of data collections,
- Determine the exact data required in research questions as stated.

3.6. Data collection procedures

Both primary and secondary methods have been used for collecting data. Secondary data were collected from information that already exists and this was obtained in the form of documents, articles, newspapers, textbooks, internet websites, and other

research papers. The study required actual data to solve the problem at hand hence; it becomes necessary to collect data that are appropriate. In this context, data have been collected from the primary sources using questionnaires and interviews. A focus group discussion was also conducted using a small group of respondents as well as face-to-face interviews, and these were the most important instruments for data collection. Respondents were advised not to reveal their names on the question papers.

The primary data were obtained through structured and unstructured interviews. The data collected have been analysed to answer the research question: how the system of T&SA is managed in the MoD, and to come up with amicable solution to improve the management of T&SA. In certain situation, data required were out dated, inaccurate, incomplete or unreliable, and then fresh primary data have to be collected. Permission for data collection and to conduct interviews was obtained from the Chief of the Namibian Defence Force.

3.7. Data Analysis

All raw field data collected were sorted out into different categories of responses before summarized and coded. The information collected was captured in the computer using Microsoft Office Word 2007 for clear and exact data presentation. Individual responses to the questions in the questionnaire were categorised into the rank-categories, and that respondents with similar views and comments were placed on one file. The data from questionnaires were analysed, tables and graphs were used to describe the meaning of data.

Data collected were analysed using different formats, such as tables, that make it easy to understand. Data analysis is the procedure the researcher applied on the collected data from the respondents. The process used in this regard was qualitative method.

3.8. Validity and reliability

3.8.1. Validity

The questionnaires were found reliable since the method gave the participants enough time to answer the questions. Validity is the trustworthiness of the findings in qualitative research. It includes the experimental concept and establishes whether the results obtained meet all the requirements of the study. Questionnaires were distributed to those who were randomly chosen as sample, and the researcher ensured that respondents understood all the points mentioned in the questionnaire; this assures the validity of the findings. Strewing and Stead (2007, p.143), observed that acquiring the assistance of the respondents or other researchers in examining the accuracy of the information can improve the validity of the data.

3.8.2. Reliability

Reliability is mainly concerned with making sure that the method of data gathering leads to consistent results. In this context the sampling procedure was so reliable that the research method can be applied to a wider group than those who took part in the pilot study. The research instruments used in this study were questionnaires and

interviews, and concerted effort was made to make sure that the questionnaires contained a representative sample of the subject matter under study. Reliability of data might be threatened by the respondents' errors if the participants are not taking enough time to complete the questionnaires fully or they do not want to be frank nor willing to be honest when answering the questions. In addition, bias was another threat in the case of interviews.

3.9. Ethical considerations

The study was conducted based on voluntary respondents (volunteers). Participants were assured that the information provided during the course of the study will not be divulged to any person and that all the questionnaires are treated with high confidentiality. Most significantly, any research study should respect the respondent's right to privacy. Therefore, the researcher, during data collection, took each respondent's right to anonymity and privacy into consideration, by ensuring that their names were not written on the questionnaires.

For approval, the researcher got permission to conduct the research study on the T&SA from MoD's Permanent Secretary and the Chief of Defence Force respectively, after approval of the research proposal had been granted by the University of Namibia. The respondents were informed and assured that the information would be used for academic purposes only.

3.10. Conclusion

Chapter 3 provided a theoretical framework of the research methodology which the researcher considered as key to the study. It included a discussion of the research design, questionnaire, interview and focus group as the main instruments for data collection. Data analysis, validity and reliability of data as well as ethical considerations were dealt with too. The target population, size and sampling procedures were also presented and discussed.

In addition, questionnaires were supported by interviews, observations, focus group discussions and personal interviews were utilised as the major instruments for collecting data. The pilot study was conducted in order to pre-test the trustworthiness of the instrument used in the process of collecting data. The researcher explained to each participant his/her right to anonymity both throughout and after the study. The next chapter presents the findings and analysis of the study.

CHAPTER FOUR

DATA ANALYSIS AND INTERPRETATION

4.1. Introduction

The previous chapter presented the research design and the methodology used to collect data. Emphasis was on the research instruments which were employed in collecting data for the study and on the description of the units of analysis.

This chapter presents the analysis and interpretation of the collected data. The contextual data is analysed and interpreted with tables and descriptive analysis from the view of the respondents about how effective has the T&SA in the MoD been managed. Data collection phase in this research was generally the most expensive exercise and was most prone to error, especially where some respondents refused to cooperate, or were afraid to give information and others had biased or dishonest answers. Therefore getting the right responses was critical. This chapter will end with a conclusion.

4.2. Data collection

The data employed in the study were collected from the target of 200 staff members from the two headquarters: MoD headquarters and Grootfontein Military Base. However, statistics was obtained through distribution of questionnaires to determine whether all employees receive equal opportunity for selection regarding official missions within the MoD. The general sample characteristics that formed the final sample of this study were basically based on rank, rank categories, gender, years of

service and qualifications. Out of the 200 questionnaires only one hundred and thirty have been collected from the respondents. Male respondents were 80 of which 48 questionnaires were accepted while 32 were rejected. On the other hand, out of the 50 female participants who answered the questionnaire, only 12 were fully completed while 38 were rejected due to incomplete or partially completed questionnaires.

The sample population was drawn from the officers ranging from two ranked categories in the Ministry, namely junior officers and senior officers.

The number required for the whole exercise was eighty. Therefore, the study had considered for reviewing only the 60 questionnaires consisting of 48 (80%) males and 12 (20%) females. Males consisted of 24 (50%) senior members and 24 (50%) of lower rank, while the female consisted of 3 (25%) of senior members and 9 (75%) of lower ranks respectively. The researcher targeted the population indicated in Table 4.1 according to the rank-group.

Table 0.1: Profile of the sample size for MoD: Analysis according to gender

Rank		Senior officers			Junior officers / other ranks		Gender total
		Lt. Col	Major	Captain	Warrant Officer	Staff Sergeant	
Gender	Male	07 (14%)	07 (14%)	10 (21%)	10 (21%)	14 (30%)	48 (100%)
	Female	01 (08%)	01 (08%)	1 (08%)	3 (26%)	6 (50%)	12 (100%)
Rank Total		08 (13%)	08 (13%)	11 (19%)	13 (22%)	20 (33%)	60 (100%)
Officials Total		27 27/60 = 45%			33 33/60 = 55%		
Note: N = 60							

Note: Percentages in Table are unevenly rounded off in order to tie to 100%

Source: Interview, (2013) N=60

The table above shows that gender outcome indicated that male respondents were more; they formed 80% of respondents compared to the 20% for female respondents. This shows that there are more males than the females in the Ministry which indicated that the females are being dominated by males due to historical reasons (women were never considered to be fit for military duties).

The majority of staff in the military are said not to be educated enough. For this reason the study sought to determine the respondents' level of education. Table 4.2 illustrates the levels of educational qualification in the MoD.

Table 0.2: 4.2.1...3: Level of education across to Qualification total

4.2.1: Level of education across to Qualification total

Ranks		Level of education		
		Education	No education	Rank total
Senior officers	Lt-Col	01 (3%)	07 (25%)	08
	Major	08 (25%)	0	08
	Captain	04 (12%)	07 (25%)	11
Junior officers	Warrant officer	05 (16%)	08 (29%)	13
	Staff sergeant	14 (44%)	06 (21%)	20
Qualification Total		32 (100%)	28 (100%)	60
Note: N = Qualification total				
Figures in Tables may not add to 100% due to rounding				

Source: Interview, (2013)

Table 0.2.2: Illustrates the level of education across the Ranks total

Ranks		Level of education		
		Educated	No education	Rank total
Senior officers	Lt-Col	01 (13%)	07 (87%)	08
	Major	08 (100%)	0 (0%)	08
	Captain	04 (36%)	07 (64%)	11
Junior officers	Warrant officer	05 (38%)	08 (62%)	13
	Staff sergeant	14 (70%)	06 (30%)	20
Qualification Total		32 (53%)	28 (47%)	60
Note: N = rank total				

Source: Interview, (2013)

Table 0.2.3: Level of qualification across the ranks and Qualification total

Ranks		Level of education		
		Educated	No education	Rank total
Senior officers	Lt-Col	01 (2%)	07 (12%)	08
	Major	08 (13%)	0	08
	Captain	04 (6%)	07 (12%)	11
Junior officers	Warrant officer	05 (8%)	08 (13%)	13
	Staff sergeant	14 (24%)	06 (10%)	20
Qualification Total		32 (53%)	28 (47%)	60
Note: N = 60 ranks and qualification total				
Note: Figures in Tables may not add to 100% due to rounding				

Source: Interview, (2013)

The respondents were requested to indicate their level of educational qualification in order to evaluate the levels of military experience and educational qualification.

According to Table 4.2, out of eight Lt. Col (senior officer) only 13% (N=1) were educated while out of 31 junior officers, 60% (N=52) Staff sergeant were also educated. This can be attributed to the fact the Lieutenants Colonel (Lt. Col) could be freedom fighters unlike the staff sergeants who had an opportunity to pass through tertiary instruction before joining the force. Alternatively the sergeants were young and might have upgraded themselves by studying while working. In contrast, the majority of the senior officers are close to their retirement. In contrast, all eight majors, that is, 100% (N=8), are educated compared to their superiors, the Lt. Cols, who only have military qualification. As already seen, the military is dominated by the males (Table 4.1, 80% (N=48) are males while 20% (N=12) are females). The military training is therefore more important than formal education.

The study has shown that, a person can have an educational qualification such as a degree but he/she cannot be considered for promotion since the academic qualification has no value in the military. One cannot be counted for senior officer position without military training. On the other hand, it was found that some people failed the military training because of their poor educational background, and therefore they could not be considered for promotion so they remained in the lower rank category. This indicates that the management in the Ministry should endeavour to recruit people with enough education background. It was found that the most important time for the military to have education is after completing the senior staff course. Table 4.3 underneath demonstrates the duration of experience.

Table 0.3: Number of years of experience

Rank Categories		Gender	Length of experience (in years)				
			0-5	6-9	10-15	16 plus	
Senior officers	Lt. Col	Male	0	0	0	07 (12%)	27 (47%)
		Female	0	0	0	01 (2%)	
	Major	Male	0	0	0	07 (12%)	
		Female	0	0	0	01 (2%)	
	Captain	Male	0	0	03 (5%)	07 (12%)	
		Female	0	0	0	01 (2%)	
Junior officers	Warrant officer	Male	0	0	0	10 (16%)	33 (53%)
		Female	0	0	0	03 (5%)	
	Staff sergeant	Male	0	01 (2%)	05 (8%)	08 (12%)	
		Female	0	0	05 (8%)	01 (2%)	
Duration Total per category			0	01 (2%)	13 (21%)	46 (77%)	
Grand Total			60 (100%)				
Note: N = 60							
Note: Figures in Table rounded off to add to 100%							

Table 0.3: Number of years of experience

Source: Interview, (2013)

The respondents were requested to provide the years of military experience they had served in the Ministry. This information was summarised as indicated above.

According to Table 4.3, the majority of the respondents consisting of 77% (N=46) across the ranks category have been in the force for more than 16 years and these are the Lieutenant Colonels (12%) and the Majors (12%). On the other hand, only 2% (N=1) of respondents have been in the defence force for a period between six and nine years. The table shows that 40% (N=24) of senior officers have served the Ministry for more than sixteen years compared to 37% (N=22) for junior officers.

There was only 5% (N=3) of senior members who served the Ministry between ten to fifteen years. The majority of the respondents have been in the force since Namibia attained her independence in 1990. Most of the lower rank have also served the Ministry since 1990 but have never been sent on official mission. They complained of the lack of promotion hence they are still in the lower ranks without portfolio. The table above shows that 2% (N=1) of the male on the lower rank have served the Ministry for less than ten years. The next data present the view of respondents with regards to the management of the T&SA in the Ministry.

4.3. Data Presentation: views of the respondents about the MoD

The views of the respondents about the MoD in respect of the management of the T&SA are presented underneath.

4.3.1. Staff who benefited from T&SA

The MoD has been criticised, during the period under review, that T&SA was only benefiting few personnel. The research analysed this phenomenon by getting the view of the respondents, across the ranks, as to whether they have ever received any T&SA. Table 4.4 illustrates the view of the respondents and to what extent they have received it.

Table 0.4: Ranks benefited from T & SA and regularity

Rank categories	Rank benefited the T&SA		Frequency	
	Yes	No	Once	More than once
Senior officers	19 (32%)	8 (13%)	0	0
Junior officers	15 (25%)	18 (30%)	16 (48%)	13 (39%)
Total	34 (57%)	26 (43%)	34 (87%)	
	60 (100%)			
Note: N = 60				
Note: Figures in Tables may not add to 100% due to rounding				
Percentages were calculated according to the sample size of the respondents.				

According to Table 4.4 above 57% (N=34) of responded across the ranks have benefited from the T&SA unlike the 43% (N=26) who did not benefit at all. The majority (32%) of the senior officers (N=19) have travelled compared to 30% (N=18) of the junior officers. The junior staff members, consisting of 48% (N=16) have never received any T&SA. Some of the junior staff members declined to answer whether they received T&SA; these were 12% (N=4). Also, the senior have declined to answer the frequency they receive T&SA. Junior officers complained that only the senior officers managed to receive the T&SA on time while junior officers received their T&SA in most cases only after the mission was completed or did not receive anything at all. In the end the claims were turned down by Human Resource Management because the claim period had lapsed.

Delaying the approval of advances or refusal to process outstanding claims have been the contentious issues associated with T&SA in the MoD. Unfairness in the process of selection of officers to undertake official missions is alleged to be influenced by favouritism and nepotism. In addition, insufficient funds have negatively contributed to the officers' inability to attend the Ministry's official missions. Table 4.5 summarises the above constraints.

Table 0.5: Effects of lack of fund (T&SA)

Rank	Lack of funds delay mission		Junior staff travel without T&SA		
	Yes	No	True	False	Don't know
Senior officers	24 (40%)	03 (5%)			
Junior officers	04 (7%)	29 (48%)	27 (82%)		03 (9%)
Total	28 (47%)	32 (53%)	33 (100%)		
	60 (100%)				
Note: N = 60					
Note: Figures in Tables may not add to 100% due to rounding					
9% (N=03) Junior Staff did not respond on the question of travelling without T&SA					

Table 4.5 above, shows that 82 % (N=27) of the junior staff members travelled on official mission without T&SA. They can claim upon return, but at times the claims are turned down by HR. This is supported by 40% (N=24) senior officers who agreed that lack of funds affected their work, since people cannot concentrate on performing their jobs while hungry. Across the ranks, 47% (N=28) of respondents admitted that majority of the junior staff members go without allowances.

Furthermore, the senior staff members cited other reasons including refusal by decision-makers. This affects the commitment of the soldiers who sacrifice themselves to fulfil their duties; to comply with the laws and regulations of the

Namibia Defence Force. Speculation was that T&SA only applicable to the senior officers and not to the lower ranks/junior staff members but this is in contradiction with the T&SA policy which is meant for each and every members of the Public Service. Some senior staff members responded that junior staff members: -

- Do not qualify for T&SA when travelling with senior officers;
- Can complete advance forms but will not be approved or processed for payment;
- Can get ration packs only, because management do not approve T&SA for lower ranks,
- Are not entitled to accommodation, they have to sleep in military tents.

48% (N=29) of the junior staff members responded that they only travel with ration packs. Ration packs were given during the operation or when in time of war where there is no time for the soldiers to visit shops. Currently, in independent Namibia, the country is free and people should enjoy the fruits of independence. The respondents felt that some unfortunate ones were given ration packs while those known to the authority received T&SA; this unfair arrangement brought confusion and unhappiness among some members.

According to the comment given by the senior officers, the lower ranks sometimes travel with the senior officers; in this case the lower rank goes without T&SA. The study also found that when one junior staff member asked for his/her entitlement, they received many different excuses from the officers in the Pay Office such as: the claim was not received; the person working with the documents is on leave; there are no funds in the Army Vote, at the end of the year claimants will be told that the claim has

expired. In addition, it was found that on many occasions staff members travelling without the T&SA for official mission end-up using their own money with the hope that they will be refunded. Sometimes people would be advised to use their own private money but when they later make a claim they are told that there are no funds in the vote.

The study found that respondents could not understand why there were no funds every time. It was difficult to know the causes of not getting the payment on time. Maybe the problem, as mentioned by the respondents, was that people who are responsible of forwarding the documents for approval were not committed to their work. If it happened that they are to be refunded, different rates were allocated to individuals which were less than what the member was entitled to or what was used out of pocket. Different categories of T&SA rates are elaborated underneath in point 4.3.3.

4.3.2 Lack of funds causes staff not to travel or travel without T&SA

T&SA is an important instrument needed to fulfil the MoD mission. Any government's pride depends on the service of the Defence Force to guarantee national security. Lack of funds hampers the smooth operations, especially when staff members have to travel without T&SA to fulfil the set objective. Table 4.5 above showed the situation at hand; it concentrated on how the lack of fund affects the operations, it also showed how many junior staff members travel without T&SA.

4.3.3. Different categories of T&SA rates

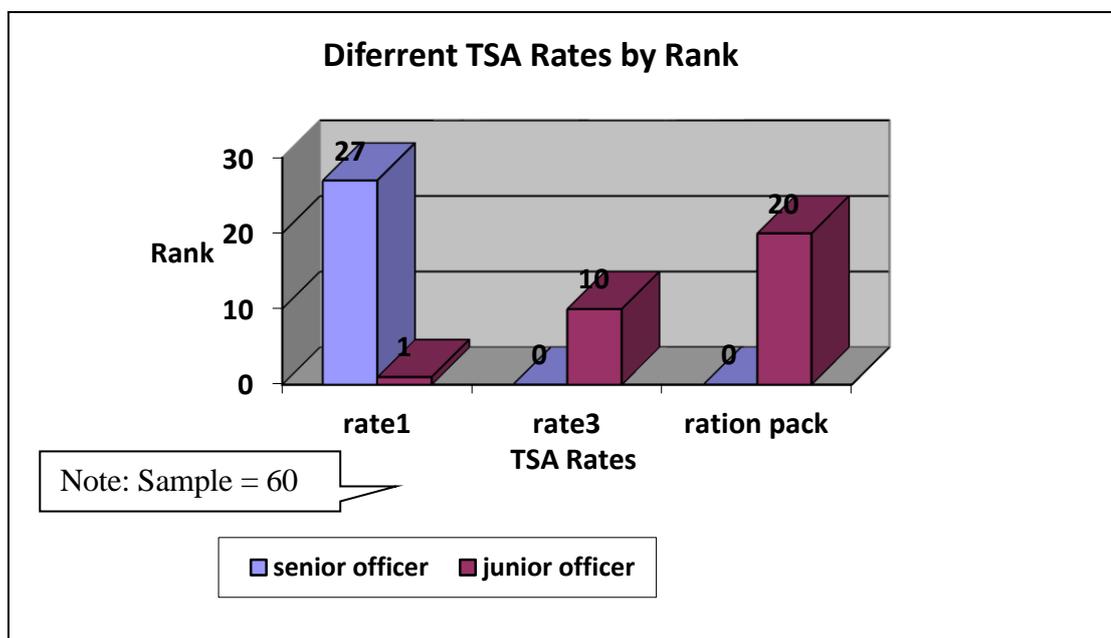
The Public Service's T&SA rates are applicable to all employees in the Government. The T&SA rates are provided to allow the government employees to work smoothly and to provide effective and conducive work environment. Various T&SA rates, such as Rate One, Rate Two and Rate Three and ration packs, are given to staff when travelling on official missions. The research was trying to find out how the various T&SA rates have been granted to staff members across the ranks. In response to the question of what rate was given to the official who took part in the study, the respondents gave their opinion as indicated below. Table 4.6 below illustrates who have benefited from the various T&SA rates.

Table 0.6: Category of rates allocated to staff members

Categories of staff members	Rate1	Rate 2	Rate 3	Ration pack
Senior staff	27 (45%)	0	0	0
Lower rank	01 (2%)	02 (3%)	10 (17%)	20 (33%)
Total	28 (47%)	02 (3%)	10 (17%)	20 (33%)
Grand total	60 (100%)			
Note: N = 60				
Note: Figures in Tables may not add to 100% due to rounding				

Table 4.6 above indicates that 45% (N=27) senior staff members receive T&SA Rate 1 when travelling on official missions. Unlike the high ranking officials, 33% (N=20) of the lower rank as per Table 4.6 do receive the ration packs. The official policy is that ration packs are only given to soldiers when going on missions based in isolated geographical areas during the time of operation or sometimes when the mission is very urgent and there is no time to prepare for the advances/claims. This was the

Ministry's policy to accommodate its personnel when they are away from the base. However, the high ranking officials are claiming Rate 1 to pay for accommodation, while the lower ranks are given Rate 3 and no accommodation. The lower ranks are expected to sleep in the army tents/bases. Graph Chart 4.1 below shows how the different T&SA rates are allocated to the staff members.



Graph Chart 0.1: Different T&SA Rates shows by the rank categories

According Graph Chart 4.1 high ranking officials hardly receive T&SA Rate 2 or 3 nor the ration packs whereas only 2% (N=1) of the lower rank managed to claim T&SA Rate 1. When lower ranks attend official mission with civilians, the civilians receive Rate1 while the lower rank receive Rate 3. According to the respondents, the imbalance in the allocation of T&SA causes confusion among respondents who are equally public servants. It was stated during the interview by some respondents that the first two rates were only given to the senior officers while the third rate was given to lower-rank members/non-commission officers when the ration packs are out of

stock and accommodation is provided. The study also showed that 3% (N=2) of the lower ranks received T&SA Rate 2, while 16% (N=10) of the same rank received Rate 3.

4.3.4. Different T&SA rates given to staff members

The nature of the study was regarded as too personal by some respondents. It was difficult to know why staff members were getting different rates at the same time not getting the payment on time. In any organization, people are rewarded for work performed and reimbursement of people at work has become one of the most demanding problems facing management today. In the past, payment for work performed was simple and straight forward.

The staff members in the Pay Office are accused of not being committed to doing their work of forwarding documents to HR for approval, on time. This leads people to believe that Daily Subsistence Allowances unit is skewed and not meeting the organization's expectations. The study investigated why lower ranks were given different T&SA rates for the same mission and the same rank. Table 4.7 below indicates how different rates were allocated to Junior staff members.

Table 0.7: Staff members' opinions with regards to different T&SA rates

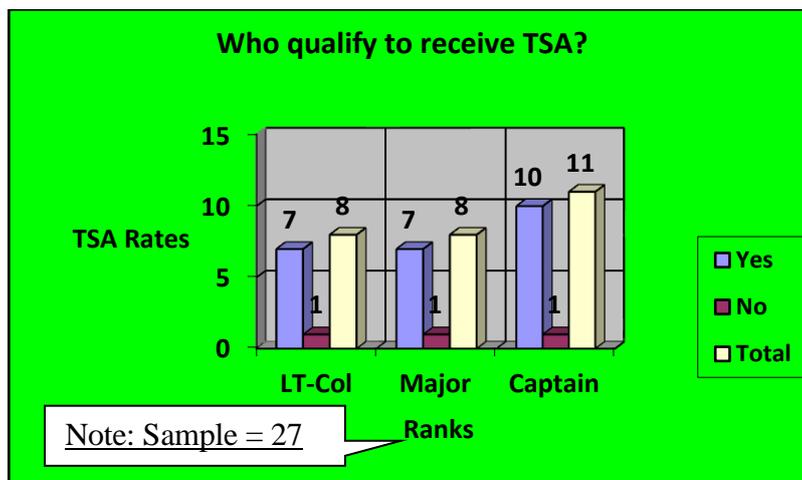
Rank Categories		Different Travelling Subsistence Allowance rates given to staff members		
		True	False	Comments given by staff members
Junior officers	Warrant officer	8	1	1. Favouritism plays a role 2. Special treatment to Air Force & Navy while Army not getting T&SA, lead to discrimination. 3. Drivers get Rate 3 for the same mission 4. Pay Office staff members seem to decide who gets which T&SA rate (Peer –to-Peer) 5. People are getting different T&SA rates for the same mission and same ranks.
	Staff sergeant	14	5	
Duration Total per category		22 (67%)	6 (18%)	
Grand Total		33 (100%)		
Note: N = 33				
Note: Figures in Tables may not add to 100% due to rounding				

The remaining 15% (N=5) of the respondents declined to respond to the above question of whether it is true that people were getting different rates for the same mission and for the same rank. Table 4.7 indicates that 67% (N=22) of the respondents responded in the affirmative that they have travelled with their colleagues from different units for the same official mission for which different T&SA rates were given to them. Respondents claimed not to understand the underlying problems where no reasons or explanations were given for the different rates.

This malpractice causes work dissatisfaction and reduces staff morale. Unlike the 18% (N=6) of the respondents who have never had an opportunity to go on mission, despite various reasons given, it seems that special treatment is given to Air Force & Navy staff members who receive T&SA Rate 1 or rate 2, while the Army soldiers get either Rate 3 or ration pack. Moreover, respondents claim that there seems to be favouritism and discriminatory treatment. In addition, respondents claim that the officials from the Pay Office seem to give to their peer's high T&SA rate and make sure their peers' claims are processed soon after the mission is accomplished, in preparation for the next peers' official mission. The views of the respondents about who qualifies to receive T&SA in the Ministry of Defence are presented in point 4.3.5 below.

4.3.5. Is T&SA for high ranking personnel only?

The Public Service Staff Rules, Chapter D111, on the condition of employment provides that if one travels away from duty station on official business the O/M/A will compensate for all the travel, accommodation and meals expenses. During the period under review, it was alleged that only high ranking officials qualify to receive and/or to be given travelling and subsistence allowances. Graph Chart 4.2 shows who qualified to be given T&SA in the Ministry of Defence.



Graph Chart 0.2: Who qualify to receive T&SA?

According to Graph Chart 4.2 above, 26% (N=7) of Lt-Cols; 30% (N=8) of Majors and 37% (N=10) of Captains confirmed that all staff members qualify to receive T&SA. However, 15% (N=4) of senior members disagree that all members qualify to receive T&SA. Respondents whose replied was “no”, stated that these was a result of inconsistency by the authority who disregarded the lower ranking soldiers. In support, even those responding “yes” to the question, also believed that all soldiers are working for the government and qualify to share the same cake, like any other public servant.

Respondents emphasized that unless accommodation and food are provided, Rate 3 must not be given to the staff members. Junior staff members expressed their opinions that they did not understand why only some members benefited from such condition while others did not (see Table 4.7). The majority of respondents believed that everyone should be entitled to receive T&SA once away on official business. The soldiers or uniform members are not only ordinary citizens but also public servants of this country who deserve to be treated fairly just like all other employees of other line Ministries. The MoD soldiers’ duties are to defend the country and need the

T&SA to carry on their missions. According to the opinions raised above, travelling allowance is not restricted to the senior staff members, but to everyone in the Ministry of Defence. Point 4.3.6 below looks at the respondents' complaints about T&SA submitted but not paid out.

4.3.6. Complaints about T&SA claim against advances

It is clearly indicated in the Treasury Instructions (HB0505) that staff members should complete a claim form to clear their outstanding advances after the mission. If a member were not given an advance then s/he is entitled to a direct claim. After the trip, a staff member whose advance was not approved before the trip, will be reimbursed for actual expenditure incurred after submitting the T&SA reimbursement claim form.

Delays in paying T&SA may be caused by some staff members who forward their documents (applications for an advance) to the Pay Office without motivation letter. There have been many complaints that majority of junior staff members in the MoD do submit their applications for advance before going on a mission, but they never receive any payment. The study looked into the complaint by junior staff members who submit applications for advance but were never paid to them. Table 4.8 illustrates the respondents' views about the complaint of submitting T&SA Advance Claim without being paid out.

Table 0.8: Claim submitted without payment made

Rank	Claim submitted without payment made			Respondents' views
	Yes	No	No respond	
Warrant officer	9 (27%)	0	4 (12%)	1. Ignorance and favouritism, where it seems that some staff members are favoured by authority. 2. Staff are demoralised by being referred to many different contact numbers when trying to follow-up their T&SA claims. 3. Advance Claim form may be paid only after six or seven months or even longer 4. Outstanding of previous T&SA Reimbursement Claim Form lead to delays in paying Advance Claim form 5. Lack of funds cause delays to pay T&SA 6. Denial to pay T&SA to lower ranks, but always have money for high ranking officials 7. Lack of staff, lack of skills and laziness lead to frustration and cause delays in processing claims.
Staff sergeant	17 (52%)	0	3 (9%)	
Grand Total	<u>26 (79%)</u>	<u>0</u>	<u>7 (21%)</u>	
	33(100%)			
Note: N = 33				

Table 4.8 above shows that 79% (N=26) have agreed that people submit claims but no payments are made; while 52% (N=17) were staff sergeants who claim that they have submitted claims but no payment was given to them; 9% (N=3) of respondents did not agree with the other staff members. The reason being given by the junior staff members indicated that there was lack of seriousness and ignorance by staff members in the Payment Office for delaying to pass the advances /claim forms to HR for approval on time. Furthermore, the lower ranks pointed out that they were demoralized by being referred to different contact numbers for follow-up and no response.

Disturbingly, respondents strongly believed that junior staff members were denied the T&SA so that funds can be reserved for high ranking officials for their next missions. Although junior staff members complained of not receiving their T&SA, they admitted that outstanding amounts from previous T&SA Reimbursement Claim Form may lead to delays in paying out Advance Claim form.

The study observed that:

- a) Each member has a responsibility to submit all Advance Claim forms and Reimbursement Claim forms before and after the mission;
- b) The officials in the Pay Office do not process all claims received on time.

Point 4.3.7 below discusses the period taken by staff members in submitting their reimbursement claim forms after the mission.

4.3.7. Duration for T&SA Claims to be submitted to the T&SA office

It is provided in the Treasury Instructions that an application for subsistence and travel funds (allowance or advance) will not be considered or processed if a previous advance is not cleared, but this sometimes happens when there is lack of information to reach the (participants). The aim for submitting the claims was to clear the outstanding amount in the system as this would contribute to accumulation of outstanding advances in the system, and also to avoid inconvenience for the next mission. The respondents were asked if they were aware of submitting claims after the mission, and what consequences will follow if no claim is submitted. The respondents' views are captured in Table 4.9

Table 0.9: Duration of T & SA claims by junior

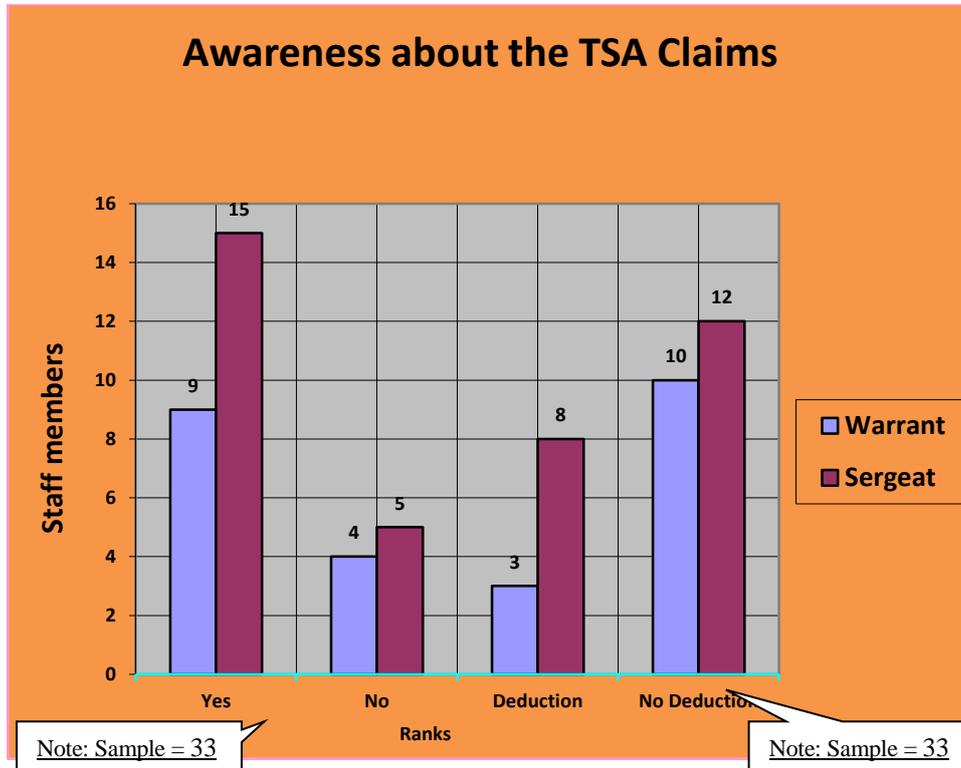
Rank	Duration for T&SA Claims to be submitted to the T&SA office by junior ranks		
	30 days	One year	No respond
Warrant officer	9 (27%)	0	4(12%)
Staff sergeant	15 (45%)	3 (9%)	2 (6%)
Grand Total	<u>24 (73%)</u>	<u>3 (9%)</u>	<u>6 (18%)</u>
	33 (100%)		
Note: N = 33			

Table 4.9 above illustrates that 73% (N=24) across the ranks concur that the T&SA claims should be submitted within thirty days after completing the mission; 9% (N=3) responded that the T&SA claim should be submitted within one year; 18% (N=6) decline to respond to the question. This was believed by the lower ranks, for example, members at the units outside Windhoek who were not informed well or were ignorant about the date for submission of claims after the mission. It is a policy, as per Treasury Instructions, to submit T&SA Claims form immediately after the mission. This can be attributed to either that they never went on official mission or are ignorant or just wish not to respond. This practice automatically has an effect on the next mission, if no advance claim has been cleared due to the fact that the T&SA system will reject the next advance application. The authorised period of submitting reimbursement claims is “within 30 days” after the mission or a month for a person who is away for a long period. It was also found that some of the respondents did not

know that when applying for an advance there must be a motivation letter or invitation letter to accompany the advance/claim form.

4.3.8. Awareness about the T&SA Claims

As per Table 4.8 and Table 4.9 above, no Advance Claim Forms will be considered or processed if a previous advance has not been cleared. Many staff managers claimed not to have received T&SA before or after returning from the mission. It seems that information about T&SA has not been made known to all staff members, especially the junior staff members; hence they were issued with ration packs. Graph 4.3 sought the respondents' views on whether they are aware that they must submit the Reimbursement Claim Form after the mission. Secondly, respondents were questioned if they knew the consequences that will follow when they fail to submit claims. Surprisingly, some of the respondents replied that they have no idea.



Graph Chart 0.3: Awareness about the T&SA claims

This question was only directed at junior staff members. The study found that 45% (N=15) sergeants responded (Graph Chart 4.3) positively to be aware that they have to submit the Reimbursement Claim Form, in contrast to 36% (N=12) who do not know that they suffer deductions from their salaries if they do not submit Reimbursement Claim Forms. This indicated that among those who do not know that money will be deducted from their salaries; included those staff members who have not be given the opportunity to travel on official mission or those staff members who only receive ration packs. Out of thirty three junior staff members, 33% (N=3+8) are aware that they will be required to pay back the T&SA they received if they did not submit the Reimbursement Claim Form.

4.3.9. Analysis of the Auditors Report on the MoD about T&SA overspending

4.3.9.1. What causes overspending of T&SA?

Overspending is regarded as unauthorised expenditure followed by lack of financial discipline. According to the Report of the Audit General on the accounts of the Ministry of Defence, the T&SA account in the Ministry had an outstanding advance totalling N\$2 785 633.40 as at the end of March 2007, and the advance suspense account showed the amount of N\$2 745 780.40 while the difference of N\$39 853.00 required to be explained. The report further observed that most of the outstanding amounts were for a period longer than 30 days. The study found that outstanding advances were common in the Ministry because most employees did not submit any claims. In the March 2008 financial year the report also showed the outstanding amount of N\$2 291 762.40 as being higher than the previous period.

In March 2009 the Audit report showed outstanding subsistence advances of N\$1 444 898.17 and the suspense account indicated the difference of N\$120 533.96. Looking at the report of March 2010 the suspense account again showed the outstanding subsistence advance stood at N\$191 263.96 which the Accounting Officer had to explain why the outstanding advances had increased at the closing date of a financial year. The study found that, the guidelines in the Treasury Instructions, HB 0505, require that claims should be submitted within 30 days after a person returned to his/her headquarters. This was expected to be put in practiced so that claims against the advances should be done immediately to avoid outstanding advance which

contributes to overspending. Therefore, the study noted that the Ministry had an outstanding subsistence advances older than thirty days which is in contradiction with Treasury Instruction HB (0505). In the end, these outstanding advances will possibly be carried forward to the new financial year which will affect the new travelling and subsistence allowances' budget. The respondents were required to give their comments on what they think are the causes of T&SA overspending. Their responses are in Table 4.10.

Table 0.10: Views about causes of overspending by high-ranking officials

Question	Ranks		
	Lt-Col	Major	Captain
a) What are the causes to overspending?			
1. Lack of proper budgeting for the financial year might lead to unbudgeted missions	1 (4%)		2 (9%)
2. Some staff members travel too much / duplication of missions (need to give chance to others)	4 (18%)	3 (14%)	1 (4%)
3. Lack of proper information / information does not reach unit outside H/Q		1 (4%)	
4. Too many staff members travelling in a big number		1 (4%)	
5. Poor financial control / poor planning / poor management of T&SA in the MoD / low priority missions		1 (4%)	4 (17%)
6. High ranking officials accused of creating missions (personal gain)		2 (9%)	
7. T&SA paid to members to participate in the national events		1 (4%)	
8. Favouritism / nepotism play a role / Irregularity			2 (9%)
	5 (22%)	9 (39%)	9 (39%)
	23 (100%)		
Note: N = 27			
Total % calculation based on 23 possible answers provided by respondents			
b) Is there any proper financial control measure to prevent overspending on T&SA in MoD?			
1. T&SA should be approved according to credibility and merit of the mission undertaken (let the right person go on the mission)	1 (5%)		

2. Give equal opportunity to all	1 (6%)		
3. T&SA should be handled by qualified HR staff members / need to prioritise missions	1 (6%)		2 (11%)
4. Need to have a policy in place that must be implemented and followed (There is no proper control, e.g. rotating staff members)	2 (11%)	3 (17%)	5 (28%)
5. New strategic plan must be implemented to prevent T&SA overspending		1 (5%)	
6. Too many direct claims to T&SA not paid leading to the next quarter T&SA allocation??		1 (6%)	
7. Staff members are being send for Financial course			1 (5%)
Total	5 (28%)	5 (28%)	8 (44%)
	18 (100%)		
Note: N = 27			
Total % calculation based on 18 possible answers provided by respondents			

According to Table 4.10 above, 34% (N=8) of respondents across the high ranks indicated that some staff members travel too many times. Too much duplication of missions may lead to a staff member losing track of responsibilities at the office. Applicants (staff members) need to give chance to others. The study found that the main cause of overspending in the Ministry of Defence is lack of proper budgeting (as indicated by 4% (N=1) Lt-Col and 9% (N=2) Captains in the table above).

It was alleged that there are no proper mechanism put in place to categorize the important activities regarding priority missions. In addition it was found that there were too many missions undertaken and the movement of members in big numbers contributes to the depletion of the T&SA funds. The study was informed that huge overspending is caused by the unforeseen and unspecified missions planned for each financial year. The study noted that for an organization not to overspend, the management should plan proper activities.

The study found that there was too much movement of the members for the same mission and time and that sometimes people created unnecessary missions just to earn extra income to solve their personal problems. Others revealed that there were no proper measures to control the activities when it comes to the official missions.

The study also found that there was lack of financial control which was caused by, or resulted into, poor management and lack of accountability for the use of allowances within the Ministry. The opportunity was always given to the same people to travel while other applications were disapproved. The respondents further argued that they could not understand why the Ministry's fund depleted all the time and most of the juniors were not allowed to attend workshops or any courses due to lack of funds. The respondents felt the unfairness was influenced by discrimination and favouritism.

It was found that the following events do not qualify for T&SA:

- Military exercise: some members especially the instructors receive allowances but the other participants in the exercise do not qualify to receive any allowances.
- Funeral: only the delegated officials should be entitled to receive allowances because they are the people who meet the family of the deceased and are tasked to read the speech from the MoD.

However, those who accompany just because of comradeship might be provided only with transport and may be given ration packs if available but not allowances.

It was observed that the funeral in the military is taken care of by the staff from the units nearby, where the funeral will take place. For instance, if the deceased

was based in Windhoek and the funeral is to take place in Oshakati only the delegation authorised by the management will go with the coffin and the rest of the soldiers at the burial will be from the unit of Oshakati, and these will not receive any allowances.

- National days such as Independence Day (21 March) and Heroes Day (26 August): it was noted that these are national events in which the MoD partakes in the celebrations. Again it was found that only few officials, delegated and authorised by the Chief of Defence Force (CDF), are entitled to daily allowances provided that the event takes place outside the member's mother unit, but the rest of the soldiers/military members are provided with necessary food and accommodation to sustain them because they always attend in big numbers.

4.3.9.2. Measures in place to prevent overspending

The study found that the overall responsibility of managing the funds of the Ministry's expenditure rests with the Accounting Officer, who is personally accountable to the Minister and Parliament for any financial performance and report of his Ministry expenditures. The study found that much of the responsibility is being delegated by him (the Accounting Officer) to the directorates, especially the Directorate of Finance and of Human Resources Development, in particular, who should be in charge of controlling the funds. Even though there are control mechanisms in place to prevent overspending, Table 4.10 above shows that 56% (N=10) of the respondents across the ranks responded that there was a need to improve the control mechanisms which were not effective as required.

The study found that new strategies need to be implemented to prevent unnecessary missions which lead to overspending. To overcome this problems, 17% (N=1+2) Lt-Cols and Captains, respectively, pointed out that the function and control of T&SA should be handled by qualified staff members. Furthermore, respondents revealed that control of the missions could be done better by looking at the important of the mission. Challenges associated with the direct claims (claims without advances) are that they are a burden because they result in too much demand which contributes to overspending.

The study found that too many unpaid claims affect travelling allowances for the next quarterly allocation. Therefore, HR staffs members have to make sure all records are updated and inform the respective staff members about their outstanding claims. Furthermore, the study found that, the responsibility to manage the funds should be delegated to the commodity manager, who should control the activities by planning and supplying the detailed items required by the Ministry of Defence. The study found that for the system to be successful and for better control of expenditure, the system should be de-centralised at the service level. This would entail unit commanders fulfilling many of the roles of the Ministry of Defence Commodity Managers resulting in avoiding unnecessary duplication of effort. It was found that people needed to be educated or have experience on financial control and communication regarding the travelling and subsistence allowances.

The respondents revealed that there was no transparency on travelling allowances and were not properly budgeted since the Ministry has become bigger, therefore T&SA always ends in deficit. It was found from the MoD Financial Manual (1996, p.19), that it is the responsibility of the Government that through Treasury Instructions there is keen interest in monitoring and controlling the spending of individual ministries, and those individual ministries should adhere to the rules of Treasury Instructions when it comes to financial management.

4.3.10 How the current T&SA system is being management

The study revealed that effective allowances/payment is important for overall performance of an organization and it is affected by a number of other organizational factors and policies, and it plays a significant role in employee motivation and job satisfaction. Managers at all levels in the services should be accountable for the activities of the employees - not only in operational policies but also in financial management and control policies.

With regard to management of the subsistence allowances, the study revealed that management involves the coordination of various functions such as planning, controlling, organising staff and directing in order to achieve the objectives and goals of the organization. Therefore, the funds should be managed and controlled well to meet the demands of the Ministry and its employees. Though the Ministry competes with other O/M/A, the management should fight for enough budgets. It was highlighted by Earle Taylor during the Ministry of Defence Strategic Plan (2008-

2013, p41) that a strategic plan allows management to put their vision into practice. The respondents were asked to give their opinion on how they understood the managing of subsistence allowances in the Ministry of Defence. The study found that most of the respondents, from all the units interviewed, gave their answers that the management control was not done properly.

The current T&SA system was regarded as being not properly managed as pointed out by 74% (N=20) of respondents in the study (of the 27 high ranking officials only 26 % (N=7) were in agreement that the T&SA is managed effectively.

The study found that, just like in small organisations, management inexperience or poor decision-making ability was the chief problem for failing organisations. If the budget is not enough, HR has no capacity to operate successfully. The respondents revealed that it doesn't help to approve the advance and allow the applicant to use his/her money with the promise that he/she will be refunded after the trip. For this, the study found out that some respondents were not satisfied with the current management of T&SA. Therefore, 35% of the senior staff members considered the system not properly controlled at all, as in most cases staff members of the MoD/NDF travel without subsistence allowance.

Most of the respondents criticized the system for not being properly managed; they regarded it as being unfair to junior staff members. Respondents repeatedly complained that there was no transparency in the management of the travelling

allowances especially for the outside units where it seems that information was being hidden. According to Public Service Charter, transparency means that disclosures of how the public fund is being managed and how the cost and performance of specific services/activities are taken care. The study found that there was discrimination regarding the allocation of travelling and subsistence allowances. The level of assessment was average because members were frustrated due to the fact that the allowances were not managed properly.

It was also suggested that may be the Unit Commander should come up with a strategic plan, to show how many programmed he/she has during the year, depending on the budget allocated to him/her. Some respondents from units outside headquarters also supported the idea of the system of travelling and subsistence to be decentralized to the service level, for the Service Commanders to have their own budgets for travelling and subsistence allowance. Most of the respondents also agreed with the idea that was earlier discussed (decentralization of T&SA).

The researcher also supported the idea of the T&SA system to be decentralized as this will educate the NDF commanders to be committed and to be accountable, fully control the management of the T&SA budget of their units. The respondents further highlighted that they would contribute more by their input and come up with strategic plans for their activities in order to meet the NDF mission demands.

The respondents therefore suggested that the power should be vested with the units or with the commanding officers who know about the mission at the unit level and can approve the advance within the units. The respondents also highlighted that once the system of T&SA is decentralised there would be no need for the documents to be sent to headquarters for approval. The respondents also touched on the introduction of new policy for the electronic bank transfer which has now been implemented. It was observed that the system was not well planned, though it was the decision of the government. Table 4.9 below shows how respondents had evaluated the management of current system.

Table 0.11: Evaluation of T&SA for senior rank

Senior Rank	Good	Not good	Respondents view
Lt. Col	02 (7%)	06 (22%)	<ul style="list-style-type: none"> ➤ Members are frustrated that T&SA is not transparent, lack of communication, do not know how to apply the T&SA ➤ To avoid favouritism / nepotism authorisation must be done by the immediate commander and not by the HR at the H/Q. ➤ Junior members are treated differently by receiving different rates while some members do not get T&SA at all although they are performing the same duty as they travel. ➤ It seems that only high ranking officials are considered to receive the allowance ➤ T&SA Committee and high ranking officials decide what T&SA rate category to approve for the lower ranks ➤ The lower rank only qualify for the Ration Pack ➤ The payment must be made through Electronic Fund Transfer ➤ Lack of insufficient fund make some missions not to be approved,
Major	01 (4%)	07 (26%)	
Captain	04 (15%)	07 (26%)	
Total	07 (26%)	20 (74%)	
	27 (100%)		
Note: N = 27			

	<ul style="list-style-type: none"> ➤ HR members seem not to perform their tasks as per the MoD procedures and it seems there is no proper control ➤ It seems there is no clear policy or proper budgeting ➤ Sometimes processing of the T&SA takes too long and sometimes the claim will not be processed at all.
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The table above shows the percentage rate by categories of respondents among the high ranking officials. The respondents have indicated that T&SA were not managed accordingly. The study found that 74% (N=20) of high ranking officials were in disagreement over the lack of proper control or management of T&SA. The respondents also revealed that they (respondents) agreed that, travelling allowances should be given to all the people who are travelling on official mission irrespective of whether the person is known by the official in the approving committee or not. The respondents agreed that one can wait for the claim to be processed but nothing will come out until the claim expired. The respondents also complained that members are being treated differently by receiving different rates though they are performing the same job as they travelled.

The respondents added that it seems as if the travelling allowance was made for the higher ranks only but not for the lower ranks, although this was contrary to the Public Service Staff Rules (Chapter D111) which provided that T&SA was created for all the public servants, including the military people, whether high or lower rank. It was found that some members used to submit their claims or advance forms but he/she

will not get an answer whether the claim or advance has been approved or not and there will be nowhere to forward the complaint; this was one of the disappointments.

It was again found that the lower ranks were travelling with an officer for a course or workshop but the lower rank/junior staff members will received the lowest rate while the officer/high rank get enough for food and accommodation. The respondents further continued that the accommodation does not differ for the high and the lower rank at some places. The question was how is the lower rank expected to pay for the accommodation? Out of twenty seven high ranking officials, only 26% (N=7) had shown that the system of managing the T&SA was effective.

It was found that even some of the high ranking officials do not receive the travelling allowances on time, claiming the lack of commitment to work and negligence by the officials in the Pay Office section. The study found that the Pay Office needs to address the staff members' concerns about insufficient funds on the army vote in order to avoid being misunderstood by the staff members.

4.3.12 Challenges / shortcomings that hamper the proper management of T&SA

Where there is money, there will always be problems and the Ministry of Defence is no exception. The study wanted to determine weaknesses in the management of the T&SA. Respondents were asked to point out the shortcomings and challenges associated with T&SA in the MoD. Table 4.12 indicates the respondent's views below.

Table 0.12: Challenges/shortcomings in T&SA management

Question	Rank		
	Lt-Col	Major	Captain
What are the challenges / shortcomings that hamper the proper management of T&SA?			
1. Lack of qualified staff members dealing with T&SA; lack of training for the management positions	1	0	1
2. Must reduce unnecessary missions	1	0	1
3. Introduce Board / Committee of enquiry to control and implement proper management of T&SA	0	0	2
4. Poor actions after planning: lack of control, no transparency in the T&SA system (requires new control mechanisms)	0	0	2
5. HR staff members must be rotated or reshuffled	0	0	1
6. Lack of budgeting	0	0	1
7. HR staff members to stick to MoD proper orders (Rules and Regulations)	0	0	1
8. Introducing an electronic computerised system capturing all members' T&SA data to control all old and new claims by individuals	0	1	0
9. Members going for the same mission, should be given the same rate		2	0
10. Decentralisation of T&SA to formation level and to each Service Head Quarter	1	1	0
11. Proper policy and transparency		1	0
12. Missions need to be evaluated and approved by the authority		1	0
13. Need to introduce statistics either on individual or H/Q; ARM of services and formation and units annually	1	0	0
14. Mission size must be equal to the fund available	1	0	0
15. Prioritise the missions	1	0	0
16. High authority to treat members equally according to the ranks and the controversial rates scale issue	1	0	0
17. Avoid favouritism/ nepotism	1	0	
	08	06	09
	23		
Note: N = 60			
Note: Figures in Tables may not add to 100% due to rounding			
Total Percentage calculation based on 23 possible answers provided by respondents			

In response to the question about shortcomings in the implementation of proper management of T&SA in the MoD, it was observed that there were no proper controls to manage the funds hence the missions are not prioritized. It was found that the HR officials at the Head Quarters office do not respect the missions assigned to junior staff members by their commander. The junior staff members' claims are either disapproved or the rate is lowered.

The study found that there were no statistics at the formations on annual or quarterly bases showing the amount used for a specific period. Therefore the respondents contended that; there is no adequate action after planning, there is no effective control and no transparency of T&SA to the members especially the lower rank.

According to the respondents there is no equal treatment of members by rank because lower ranks are not recognized. It was also found that unnecessary missions are being considered. In general the respondents were dissatisfied with the process of T&SA in the MoD. The respondents revealed that the system is not decentralized to the services level for example Army, Air Force and Navy.

Decentralized policy is very good so that each commander can control all the activities assigned to his/her department. The researcher found that poor management is the risk and can breed corruption in an organization. Some other respondents suggested that new management system be put in place to support the internal controls against any misappropriation funds. The managers are also expected to

utilize the system well, to improve own performance. It is therefore necessary for the organisation to have proper controls that can identify risks. The next section below indicates the evaluation of T&SA by the respondents.

4.3.12. Evaluation of the general T&SA for improvement

There have been so much talking about the inappropriate and lack of management regarding the MoD T&SA. There seems to be no clear guidelines to determine who qualifies to receive T&SA. In this regard, the study opted to find out the views of the staff members on how they perceive the management of T&SA. The respondents were asked to give their views about what can be done to improve the management of T&SA. The respondents' views are in Table 4.13 below.

Table 0.13: Overview of the T & SA management for high-ranking officials

Rate by high ranking officials	Respondents views' about evaluation of the T&SA Management					
	Excellent	Good	Average	Poor	Improvement required	NO Improvement required
Lt Colonel	0	0	07 (16%)	01(2%)	08 (18%)	0
Major	0	03 (7 %)	03 (7%)	02 (5%)	08 (18%)	0
Captain	0	03 (7%)	02 (4%)	06 (14%)	01 (2%)	0
Total	0	06 (14%)	12 (27%)	09(21%)	17 (38%)	0
	44 (100%)					
Note: N = 27						
Total % calculation based on 44 possible answers provided by respondents						

Statistics from Table 4.13 clearly indicate the view of respondents that 20% (N=9) and 39% (N=17) respectively across the high ranking officials stressed that the T&SA is

poorly managed and there is need for improvement. The respondents claimed that there is need for proper measures to be put in place and the right and qualified people to be posted to HR and Pay Office in order to perform the job effectively. For proper management of T&SA, respondents recommended that there is a need for committee to be established with the purpose of managing the travelling allowances. Furthermore they raised their concerns that the HR staff members seem to be biased in approving some T&SA claims for the junior staff members.

The study found it to be surprising that no respondents acknowledged excellent exercise regarding the evaluation of the management of the T&SA. However, 14% (N=6) pointed out that the system of controlling T&SA is good. In contrast to the above, 39% (N=17) of the respondents rated the situation unacceptable as it seems there is no uniformity in applying the T&SA in MoD. This is attributed to the fact that there is an outcry from the MoD staff members across all the ranks regarding the provision of T&SA which is claimed to be unfairly given to the staff members.

In the end, some members, who are frequently travelling on official missions, regard these allowances as their monthly income. This leads some junior staff members to be suspicious and claim that T&SA is only meant for high ranking staff members and suspect such members as wishing to enrich themselves by hijacking missions that could have been undertaken by junior staff members. Below are some more points raised by the respondents regarding the T&SA perceptions: -

- Not only seniors but junior members should also be given chance to be considered (Fair treatment required).
- T&SA fund seems to finish quickly as it seems to benefit only selected individuals.
- Due to the lack of understanding about how T&SA work and the lack of proper control, the T&SA get manipulated as everybody want to get rich.
- Lack of dissemination of T&SA information to the respective staff members, on how to apply for the T&SA Advance and reimbursement claims.
- It is pointed out by the respondents that three quarters of the junior staff members do not receive T&SA when going on official missions
- Staff members based outside the Head Quarters claim that only the H/Q employees benefit from the T&SA.

4.4. Conclusion

This chapter presented findings and the analysis of the data based on various research questions. A closed and open-ended questionnaire was used during the interview process. The findings of the study show that there is a serious concern about the management of T&SA to the staff members in MoD. The study presented the different opinions from the respondents on the various issues regarding the management of the T&SA. The respondents pointed out a number of issues with regard to allowances that need improvement related to the T&SA in the MoD. Most of the issues raised on the current system of the allowances revealed that only the high ranked are authorised or are given opportunity to go on missions leaving the junior

staff in the offices. The major findings of the study were: there is an outcry from the MoD staff members across all the ranks regarding the provision of T&SA which is claimed to be unfairly given to the staff members.

In the end, respondents also complained that they used to travel without the T&SA, only getting the ration pack. The study also noted that there was lack of communication between the Human Resources concerning the allocation of rates to individuals because there were different rates granted to different people while travelling in the same vehicles, having the same rank and on the same missions. Moreover, the need to implement the system of de-centralization policy has been raised. The next chapter presents the recommendations and the conclusion, and limitation of the study.

CHAPTER FIVE

DISCUSSION CONCLUSION AND RECOMMENDATIONS

5.1. Introduction

This chapter presents the summary of main findings, recommendations and conclusion, based on the findings and analysis of the results obtained in Chapter 4. The statement of the problem was to analyse the impact that affects the staff members with regard to T&SA management in the MoD. The main objectives were to determine whether there are policies or guiding rules and procedures dealing with Travelling and Subsistence Allowances (T&SA) for employees in the Ministry of Defence; and to find out whether employees in MoD are equally treated for selection regarding official missions. The study will serve as a basis for future studies.

5.2. The main finding

The main object of the study was to find out how the Ministry of Defence is managing the T&SA. Overspending on subsistence allowances is a challenging one, as well as the management personnel not focusing sufficiently on important missions. It is for this reason that the study was looking for the solution to the problem and give recommendation to the evidence as outlined in Chapter 4. Also to find out whether all employees were treated equally for selection regarding official missions and to evaluate the mechanisms that was applied by Human Resources to address the employees in the MoD. The study could not confirm whether the Ministry of Defence received insufficient T&SA budget allocation or not from the Ministry of Finance. The study found that proper recording of the spending was lacking and these make it

difficult for management to present correct information for the proper budgeting of Travelling and Subsistence Allowances (commonly known as T&SA). The result of this investigation shows that there was lack of coordination, coupled with poor planning, of the activities of the organisation in a proper way. In addition, some important activities end-up not being included in the budget while budgeting for the unnecessary activities that depleted the T&SA allocated in the budget.

One of the most significant findings to emerge from this study was the lack of communication flow from high to lower level staff members and vice versa. This contributed greatly to staff members not gaining access to the T&SA information or information reaching the staff members too late or never. The study concluded that dissemination of information should be transparently and readily available to all staff members (on time).

The study concluded that there was lack of proper control by the Internal Auditor to checks whether the calculation of T&SA was done properly in the Pay Office hence the staff members were complaining. The study further found out that there were inconsistencies in managing the T&SA, since there is an outcry from the MoD staff members across the ranks regarding the provision of T&SA which claimed to be unfairly given to the senior staff members.

Other findings were as follows:

- There was large but unnecessary low-priority missions being undertaken; it seemed that the Human Resources personnel did not focus sufficiently on important missions.
- Too many complaints about the injustice regarding the T&SA low rate as alluded to be only for junior staff members on official mission while high ranking staff members enjoy the high T&SA rate.
- There was no adequate fund for T&SA to cater for staff members to attend important missions, for example, training, courses, workshops, etc. Moreover, the study found out that there was no proper training of the uniform members who were in exile. In the same vein, the ordinary courses or workshops which involved civilians was not considered for MoD staff since the missions were not related to military.
- There were on going unfair treatment especially for the age group (those who had been in the force since 1990 and also not educated); they were not considered for further education, while only some of those who joined the forces in the 2000s (the new blood) were receiving favourable treatment than others.
- The study conclude that the staff members feel dissatisfaction and felt discouraged about the unfair treatment in the T&SA system which leads to the high number of staff turnover within the MoD.
- The findings of the study revealed that the lower ranks are not regarded as important employees; hence they are not counted when it comes to selection for official missions.

- It is disappointing that the respondents were of the opinion that only the high ranking officials were given T&SA while the lower ranks were informed that there were no funds, even a person who submits a claim form on time will have to wait for quite long while and nothing may come out in the end.

5.3. Recommendations

In the view of the findings of the research study, the following recommendations are provided to assist the management of T&SA in MoD to improve the effectiveness of managing the allowances.

5.3.1. Recommendation to Human Resources Department

The Human Resources Department (HRD) in the MoD is responsible for ensuring and implementing all personnel policies and procedures regarding the T&SA. The HR also has to answer the following question: whether the management act in the best interest of the employees and in accordance with the Treasury Instructions and the MoD rules and regulations. The nation needs to have an effective defence force; this requires adequate resources especially human capital that is fully equipped with qualification. This will only happen if HRD encourages and motivates all the people to work hard and give them fair treatment and motivate them to remain in the organization with full confidence. Based on the above findings, HRD is recommended to:

- Note the need for a committee to be established with the purpose of managing the travelling allowances.
- Eliminate the areas of concern. HRD should only appoint qualified staff members to run the Pay Office. Alternatively, the HRD staff members must be rotated or reshuffled on a regular basis.
- Give the human resources personnel equal opportunities to equip themselves by attending specialised training and workshops on regular basis to upgrade their knowledge and skills with regard to managing funds.
- Make provision for unforeseen circumstances during budgeting to avoid overspending.
- Have a favourable contingency fund to cater for emergencies including missions.

5.3.2. Recommendation to the T&SA System

The Pay Office is entrusted with responsibility to process all the T&SA payments after the T&SA advance forms have been approved by HRD. The following recommendations are suggested:

- Staff members' claims for T&SA should be approved in accordance with the credibility and merit of the mission to be undertaken (Let the right person go on the mission). In return, the staff members must submit their reimbursement claims within 30 days after the mission and on a monthly basis for a person who is away for a long period;

- Staff in the Pay Office should advise and notify the HRD on time whenever there are insufficient funds, with the purpose of advising the other commanders, to alert their members on the situation on the ground.
- All staff members with outstanding advances should not be given second opportunity for the second advance. Staff members with outstanding amounts should suffer deductions from their salaries.
- Pay Offices should advise HRD on any differences regarding T&SA rate given to people on the same mission and same rank.
- The employees should be fairly treated to improve their morale in the organization.
- The decentralization policy should be implemented in order for T&SA system to be de-centralised to all three services of arms in the Ministry of Defence (Air Force, Army and Navy). Also each department/directorate must draw up its own balance to reconcile for their unit and to determine how much is being spent each year on travelling allowances.
- The Pay Office staff members must be trained on customer care. This will enhance effective customer communication and telephone etiquette.

5.3. 3. Recommendation to the MoD management

Decision makers are responsible for approval of all the T&SA documents for all missions. It is their responsibility to ensure that the Ministry has qualified personnel regarding the financial management. The study recommends that managers should not necessarily reject staff members to attend designed training, courses and workshops.

They should encourage regular in-service training for staff members to upgrade their knowledge and skills. The Budget Committee/commodity managers need strong motivation to the Ministry's budget to have more funds to cover the known and unknown activities/missions during the year.

- The managers should defend the implementation of the T&SA system for decentralised policy to the service levels so that, commanding officers of the services should come up with their strategic plan for the year.
- It is important for the commanding officers to know their budget balances after the mission and come up with other plans which should be included in the next budget preparation (to prioritize the activities). The managers should request for additional budgets to cover the previous advance outstanding which is already standing for the past financial years, before touching the new budget.
- Managers to ensure that a directive from T&SA office is sent out to all units about the subordinate's outstanding reimbursement claim forms (debtors aged analysis). The commanding officers should encourage the officers with outstanding amounts to settle their outstanding claims. The outstanding advance will affect the new budget if not cleared.

5.3.4. Recommendation to the Internal Audit

Internal controls are methods employed to help organisations to achieve objectives. The Internal Auditors must ensure that each department is operating according to the set plan. It is recommended that the Internal Auditors should:

- Ensure that all financial books are audited on set target e.g. quarterly or yearly. In return, reports should be reviewed by the respective authority.
- Recommendation made should be forwarded to the affected offices and personnel, internal auditors should ensure compliance.
- Promote in-serve training to ensure that financial operations in the Ministry of Defence are appropriately recorded and money is used accordingly.

5.3.5. Other recommendations related

Staff members with feelings of favouritism should change and look forward with positive attitude. The study recommends that legal procedures should be followed concerning the compensation of public servants/employees when travelling on official missions, since the fringe benefit is the strength of the condition of service for all staff members. The management should also encourage the staff members to treat fellow soldiers fairly to avoid stress and disorder among the soldiers. Since Namibia had taken a decision to have the NDF, it must be prepared to allocate enough resources to carry out its constitutional duties and complement international peace-keeping efforts around the world.

Finally, the researcher strongly recommends that, Rate 3 for both local and foreign trips be revised to a better reasonable rate, to accommodate all staff members to cope with the rising rate of inflation. Capacity building should be enforced to enable managers in looking to the employees as an important asset of the organization.

5.4. Conclusion

The study intended to enquire about the extent to which the Ministry of Defence has managed the Travelling and Subsistence Allowances, and try to determine whether equal opportunity has been practised. A qualitative study was used to collect data required for the enquiry, using the closed and open-ended structured questions for the targeted officers at the Ministry of Defence. The research instruments used consisted of interviews, questionnaires, focus group and observation.

The study concluded that the main challenges ranged from the lack of dissemination of information; unfair treatment between high ranking and lower ranking officials regarding the distribution of various T&SA rates. Furthermore, the study noted that access to travelling and subsistence allowances need to be transparent, that information should reach all staff members in order to understand what is occurring at same time avoid complaining from the staff members who present their grievances through all type of media which causes frustration, stress and feel left out.

Thirdly, majority of lower ranks put the national pride and offer to travel without receiving the authorised T&SA because of their discipline; they have to work as dedicated soldiers even though unhappy and dissatisfied. Fourthly, the major finding pointing to the outcry from the MoD staff members across the ranks complaining about the way the T&SA have been managed which is claimed to be unfairly given to the staff members.

The study found that travelling and subsistence allowances should be used in a proper way in accordance with the government policy and people should do away with

classifications. The study recommend that the system of T&SA be decentralized to the service level, for the units to have their own budgets for traveling and subsistence allowances; to educate the NDF commanders to be committed and to bear more responsibility and full control on how to handle the budget of their respective units.

5.5 Recommendations for further study

There are so many challenges that need attention with regard to T&SA, unfortunately due to the time limitation mentioned in Chapter 1, this study suggests that future research should therefore concentrate on the investigation of:

- Effective control of T&SA and management in the other Government entities.
- Policy used to implement the three T&SA rates
- How other lower ranking officers are treated with regards to T&SA.

Finally it is recommended that a Board / Committee of Enquiry be introduced to control and implement proper management of T&SA.

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APPENDICES

**Appendix 1: A letter from Chief of the Namibia Defence Force: LT-
GEN permission to conduct of Research within the NDF
establishment by MS T Amupala**



NAMIBIAN DEFENCE FORCE

Tel: (061) 204 9111
 Fax: (061) 204 2124
 E-mail Address: cdefence@mod.gov.na

Enquiries: Wg Cdr HH.Ndjibu

Our Ref: 400/2/3/5 Your Ref:

Chief of the Defence Force
 Private Bag 13307
 WINDHOEK

31 August 2012

DIG

**CONDUCT OF RESEARCH WITHIN THE NDF ESTABLISHMENT BY
 MS T AMUPALA**

1. The Chief of the Namibian Defence Force acknowledge receipt of your letter dated 28 August 2012 on the subject matter.
2. 1714252 Ms Tina Amupala is permitted to conduct her research within the NDF bases on the effective management of subsistence and travelling allowance.

REPUBLIC OF NAMIBIA
 MINISTRY OF DEFENCE

2012 -08- 31

CHIEF OF DEFENCE FORCE
 P/Bag 13307
 WINDHOEK


 ED NDAITWAH (psc, fwc, Dipl, MSc SS)

CHIEF OF THE NAMIBIAN NDEFENCE FORCE: LT GEN

APPENDIX A and B**INTERVIEW SCHEDULE FOR THE STAFF MEMBER IN MOD****APPENDIX A:**

Questionnaires for Senior Officers: there are neither wrong nor right answers to these questions contained in this document. Please tick and give your comment. Thanks you so much for your participation and cooperation.

Name of researcher: A. Amupala

1. Personal Details Gender:

a) Male

b) Female:

c) Ranks:

2. Which qualification do you have?

A) Military

b) Educational

c) Others

3. How long have you been working in the Ministry of Defence?

a) 0-5years

b) 6-9 years

c) 10-15 years

d) 16years and above

4. Travelling and Subsistence Allowances is the payment given to staff members when travelling for official mission?

Agree.....

Not agree.....

If not agree why?

.....
.....
.....

5. Have you ever been receiving Travelling and Subsistence Allowances (T&SA)?

Yes.....

No.....

If not, why?

.....
.....
.....

6. In your opinion how is the current system of Travelling and Subsistence Allowance being managed?

a) Good

b) Not good

If not give comment:

.....
.....
.....

8. Is the employees receive the correct Subsistence Allowances' rate and on time?

Yes.....

No.....

If no, what causes this?

.....
.....
.....

9. Is it true that most officers of the low rank travel on official mission go without payment?

Yes.....

No.....

If yes what causes this?

.....
.....
.....
.....

10. According to the audit report for the past few years the Ministry of Defence had overspend on the Travelling and Subsistence Allowances (T&SA).

- a) What are the causes of overspending?
- b) Is there any proper financial control measure to prevent

Overspending on Subsistence Allowances in the Ministry of Defence?

a).....
.....
.....

b).....
.....
.....

11. According to you what are the shortcoming arises in the implementing the proper management over Travelling and Subsistence Allowance (T&SA)?

.....
.....
.....

12. What do you commend to be done to overcome this shortcoming?

- a) Improvement
- b) No improvement

13. How do you rate the financial management in the Ministry of Defence?

- a) Excellent
- b) Good
- c) Average
- d) Poor.....

14. Which mechanism should be in place for Human Resources Personnel to develop a better system of payment?

.....
.....
.....

Thank you for your time.

APPENDIX B:

INTERVIEW SCHEDULE FOR THE STAFF MEMBER IN MOD

The information in this research is strictly for academic purposes and will be treated as confidential.

Please Note: Do not put your name on this form. Try to answers all questions by writing or ticking where appropriate. **General questionnaires for lower rank staff:**

Please tick and give your comment.

Gender:

- a) Male:
- b) Female:
- c) Ranks:

1. Which qualification do you have?

- a) Military
- b) Educational
- c) Other

2. How long have you been working in this Ministry?

.....

3. Have you ever received Travelling and Subsistence allowance (T&SA) and on time?

Yes

No

4. How often have you been given this?

Not at all

More than one

5. What rate was given to you?

a) Rate 1.....

b) Rate 2.....

c) Rate 3

d) Rate 4

6. Is it true that if there are no funds, then members cannot proceed with mission?

Yes

No

If yes explain, why

.....
.....

.....
.....

6. Sometime people are complaining about going on mission without T&SA or are given different rates for the same mission is it true or false?

True

False.....

No idea.....

If true give comment

.....
.....
.....

8. Other employees are complaining of submitting their advances and claims but0 no payment has been made to them? Did you agree?

a) Yes

b) No

c) No idea

If yes what causes this? Explain:

.....
.....
.....

9. How long are the claims expected to be submitted to the T&SA's office? Is it

a) within 30days or

b) Within one year

10. Is there any policy guiding when offering travelling allowances to the members?

a) Yes

b) No

11. What will happen if no claims submitted to the T&SA's office?

a) Deduction from salary

b) Nothing will happen

Thank you for your time