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FACULTY OF COMMERCE

DEPARTMENT OF ACCOUNTING

RESEARCH TOPIC

AN INVESTIGATION OF PRIVATE EMPLOYMENT AGENCY FEES PERFORMANCE: A CASE OF MINISTRY OF PUBLIC SERVICE LABOUR AND SOCIAL SERVICES.

BY

DANIEL SANDE

R12368E

This dissertation is submitted in partial fulfillment of the requirements of the Bachelor of Commerce (Honors) Degree in Accounting in the Department of Accounting at Midlands State University.

GWERU: Zimbabwe, September 2014

Approval form

The undersigned certify that they have supervised the student DANIEL SANDE's dissertation entitled "**An investigation of Private Employment Agency fees performance a case of Ministry of Public Service Labour and Social services**", submitted in Partial fulfilment of the requirements of the Bachelor of Commerce Accounting Honours Degree at the Midlands State University.

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SUPERVISOR DATE

……..……………………………… ………………………………..

CHAIRPERSON DATE

….………………………………… ………………………………..

EXTERNAL EXAMINER DATE

Release form

NAME OF STUDENT: DANIEL SANDE

DISSERTATION TITLE: An investigation of Private Employment Agency fees performance a case of Ministry of Public Service Labour and Social Services

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SIGNED: …………………………………………………

PERMAMENT ADDRESS: 2110-29th Circle, Budiriro 1

Harare

Zimbabwe

DATE: October 2014

Dedication

To my late mum, dad, my wife Angela, children Clayton, Beverly and Elsie.

You make my life worth living.

Acknowledgement

First and foremost, I would like to thank the God for being with me through the whole process and for giving me strength and wisdom that I would not have had on my own.

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Abstract

The project investigated the decline in Private Employment Agency fees performance in the Ministry of Public Service Labour and Social Services. It also examined the determinants and ways of the effective and efficient ways of collecting licence fees from Private Employment Agencies in Zimbabwe. The objective was to establish an internet base register and analyse the major challenges in the adoption and maintenance of registering Private Employment Agencies on the internet systems in order to come up with ways of mitigating the challenges, ways of increasing client base register in the Ministry of Public Service. Research findings pointed out that the main challenges being faced is the collection of licence fees from Private Employment Agencies on the internet but not registered since they do not have a physical address. Results also indicated corrupt activities that are associated with employment agencies as they perform their duties. Self employment resulted in Private Employment Agencies loosing confidence in providing recruitment services as their core business was affected. It is because of this challenge that Private Employment Agencies have not been renewing their licence certificates on time. Recommendations were that the Ministry should create a website to cater for Private Employment Agencies in Zimbabwe so as to avoid loss of revenue through unregistered Private Employment Agencies on the internet.

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Acronyms and Abbreviations

UZ- University of Zimbabwe

A R L A C-African Regional Labour Administration Centre

I L O- International Labour Organisation

I O M –International Organisation for Migration

E M C O Z- Employers confederation of Zimbabwe

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CHAPTER 1

INTRODUCTION

1.0 Introduction

The chapter covers the background to the problem, statement of the problem, research objectives, research question, significance of the study, delimitations to this particular study, assumptions, technical terms, and summary.

1.1 Background Of The Study

The Ministry of Public Service Labour and Social Services uses the results based budgeting system but there are variances in the budgeted and actual revenue collections from the department of Labour Administration as a result of Employment Agency fees from registered clients.

The Department of Labour Administration is a revenue centre established for the collection of arbitration fees and employment Agencies from members who practice as labour officer and offer employment services to the public. Officers attend meetings with African Regional Labour Administration Centre (ARLAC), International Labour Organisation (ILO), Employer confederation of Zimbabwe (EMCOZ), etc which keeps them abreast of developments globally and they then domesticate the laws, rules and regulations after it has been ratified by the country.

The licence fees are renewable annually at a cost of USD$ 50.00 and USD$ 100.

Revenue is recognised as soon as cash is received and banked in the Ministry’s Exchequer account.

Table 1.1 Summary of revenue collections for period 2011- 2013

Year	Employment Agency Fees & penalties $	Actual revenue receipts $	Budgeted fees	Employment Agency Component %
2011	5860	6000	10 000	96.67
2012	2309	4000	12 000	57.72
2013	818	3800	12 000	21.53

Source: revenue returns for periods 2011 to 2013

The above table 1.2 shows trend analysis of revenue fees for 2011, 2012, and 2013.

Employment Agency fees were declining rapidly from 96.67%, 57.72% 21.53% in 2011, 2012 and2013 respectively.

The Chief accountant was greatly concerned with the revenue inflows in terms of employment agency fees as indicated by the trend analysis from 2011 to 2013. The director for Labour Administration also highlighted that the inflows for 2011 were very poor as a result of the UZ vs Arbitrators and Conciliators case of which most officers certificates were held pending the finalisation as reported in the Herald newspapers dated 23 April 2014.In this case, a class of forty University of Zimbabwe former students, who graduated with post-graduate Diploma in law(Arbitration and Conciliation) in 2011 certificates were downgraded to a mere law diploma than post-graduate diploma certificates.(Management minutes 25 April 2014)

The Director Labour Administration expressed concern on the adverse variances in the collection of revenue for the department as the Ministry had not passed the target as expected according to the estimates of revenue that were submitted to treasury. The Finance and Administration Director also revealed that there was no proper justification as to why fees could not be collected from registered clients since all the registration processes is done after a vetting have been conducted to both Arbitrators and Employment Agencies.

1.2 Statement Of The Problem

The Ministry of Public Service Labour and Social Services is experiencing an adverse variance in the revenue collections in the Labour Administration department which is one of its revenue cost centre. Thus a decline particularly in the registration of private Employment Agencies has prompted the researcher to carry an investigation into the perennial variance.

1.3 Main Research Question

To what extent are licence fees from Private Employment agencies in the Ministry of Public service labour and Social services collectable?

1.4 Sub research questions

(a)The research seeks to address the following sub research questions?

(b)What is the Ministries policy on revenue collections?

(c)What problems are encountered in collecting licence fees?

(d)What available personnel is there to collect licence fees?

(e)How often does management review available controls?

(f)What are the internet challenges on Private Employment Agencies?

1.5 Research Objectives

(a) To establish why licence fees are not paid timely.

(b) To analyse the implementation of guiding principles on revenue collections.

(c) To assess adequacy and qualification of personnel involved.

(d) To establish best practices for improving revenue collection.

(e) To establish ways of online Private Employment Agency registration process.

1.6 Assumptions

(a) The respondents will give unbiased information.

(b) There will be cooperation from the interviewees.

(c) Respondents will fill in questionnaires to be returned.

(d) Targeted population is aware of the research understudy.

(e)Current government policy on revenue prevails over the research period.

1.7 Significance of the study

1.7.1 To the researcher

The researcher will develop an in-depth knowledge of the vetting process on registration of employment agencies, arbitrators and conduct investigations on late payment of licence fees. It is also a partial fulfilment of the Bachelor of Commerce Honours Degree in Accounting of the Midlands State University.

1.7.2 To the university

The research will provide literature in the future on research by other students of various universities and research institutions.

1.7.3 To the Ministry of Public Service Labour and Social Services

The research will be very useful to improve on revenue collections and to fund training programmes throughout the country.

1.8 Limitations

The researcher will have constraints but however will undertake measures to address them.

1.8.1 Confidentiality of Information

The researcher sought authority from the accounting officer to undertake the research. Guided by the Official Secrecy Act the researcher will have some challenges in obtaining some relevant information which will be regarded as sensitive and even no cooperation from respondents. Since disclosure of some information to the researcher by staff will be at times elusive the researcher will obtained it from department heads. However, the researcher will assure the participants that findings would be for academic purposes only. A cover letter was obtained from the Midlands State University.

1.8.2 Financial constraints

Financial resources will be a major constraint as the researcher is not funded by the Ministry in gathering and compiling data to undertake activities such as printing, communication and internet services. The researcher will be using own constraint resources to carry out the research.

1.8.3Time constraints

The researcher is a full time employee on block release programme and stationed at head office. There is therefore limited time within which the research will be conducted as there are some deadline to be met, training subordinates as well as attending workshops for work commitments. The researcher will work long hours to have enough time for the research project.

1.9 Delimitations Of The Study

The research will be restricted to the capital city Harare for the period 2011 to 2013.

1.10 Defination Of Terms

Active Employment Agency- is a member on the register and whose licence has been renewed for the current period.

Budget- this is a financial plan for a specified future period of time that is quantitatively expressed

Budget variance- is the difference between the budgeted, standardised or baseline amount of revenue or expense and the actual amount.

Registrar-means registrar of employment agencies who is a labour officer and employment officer whose office shall form part of the Public Service section 121 of the Labour Act chapter 28:01

1.11 Abbreviations

UZ- University of Zimbabwe

A R L A C-African Regional Labour Administration Centre

I L O- International Labour Organisation

I O M –International Organisation for Migration

E M C O Z- Employers confederation of Zimbabwe

1.12 Summary

In this chapter emphasis was laid on the background of the study and the problem to be solved. The research objectives, main research question including sub- research questions and assumptions have been highlighted. Some major terms have been defined, delimitation of the study denoted and limitations have been pointed out. Chapter Two is on Literature review

Chapter 2

Literature Review

2.0 Introduction

This chapter reviews the revenue collection policy, the implementation guidelines, adequacy and qualification of personnel to effect policy implementation, management reviews and best practices in revenue collections. It summarises both theoretical and empirical evidence concerning the subject under study. Work quoted researches will be accessed through the internet, publications, presentations and journals. Past experiences of other countries in revenue collection is also considered so as to broaden the researchers understanding and summary

2.1 Definition of Literature Review

Saunders (2005) defines literature review as the process which enables the researcher to make a document and logical rational for a hypothesis or problem. It also gives an understanding of the study through the citation of various texts, publications, journals and articles which relate to the problem under study. Literature review enables the researcher and readers to understand the theoretical prepositions in which the research is underpinned.

2.1.2 Revenue

Revenue is defined as the gross inflow of economic benefits during the period arising in the course of ordinary activities of an entity when those inflows result in increases in equity, other than increases relating to equity participants. IFRS 18

Conceptual framework for financial reporting page A572 IFRS foundation September, 2010: The International Accounting Standards Board.

2.1.3 Revenue collection policy

The founding principles of financial management and control in the Zimbabwe are precipitated by the constitution of Zimbabwe Amendment (number 20) 2013 section 298 which lays out the principles of public financial management. Section 298[(b(ii)]stipulates that revenue raised nationally must be shared equitably between the central government and provincial and local tiers of government. Section 299(1)(a) states that all revenue must be accounted for. The Public Finance Management Act (Chapter 22:19) further explains on how to manage public resources.

A policy outlines the framework for a particular sector for instance the guidelines on how to collect licence fees from Employment Agencies. The policy gives some action guides in order to come up with a desired outcome.

2.2 Policy implementation

Policy implementation of the Private Employment Agencies by the government of Zimbabwe (GoZ) is guided by the Labour Act (Chapter 28:01) and the Statutory Instrument (SI) number 55 of 2007 as amended. Section 119(2) of the Labour Act may provide for:

(a) The form in which the application is to be made for a certificate of registration.

(b) Fees to be paid for registration.

(c) Fee to be paid by Agencies.

(d) The surrender of certificates of registration where conditions thereof are to be varied or cancelled.

(e) The records to be kept by Agencies.

The regulating activities of Private Employment Agencies are through registration and licensing (accreditation, authorization, incorporation, etc.). Registration means that a Private Employment Agency is registered with a government authority, while licensing requires the previous authorization of a Private Employment Agency certificate before commencing business. This is reflected in article 3 (2) of Convention No. 181 of the labour Act in which Member States are called on to “determine the conditions governing the operation of Private Employment Agency in accordance with a system of licensing or certification, except where they are otherwise regulated or determined by appropriate national law and practice”.

The regulation, through a licensing system, helps to keep records of Private Employment Agencies. It provides not only information, such as business addresses of the clients involved in the job placement market, but also on the types of services Private Employment Agencies offer. For example the catering services, telecommunication services, engineering services employment of house maids etc

Thus, a Private Employment Agency should be registered as a special category of private business to avoid malpractice and abuse of clients.

Before adopting any licensing regulations and provisions, it is appropriate that government consult the most representative organizations of employers and workers, in line with Article 3 of Convention No. 181 of the fee paying Private Employment Agency. The participation of social partners gives useful references to the precise need in the labour market for the operation of Private Employment Agencies. The licensing system proposed should not be a complex one that will create unnecessary problems and burdens to the entrepreneurs. Specific criteria may be agreed upon during the consultation process, especially those acceptable and suitable to developing countries. The advantage of a compulsory licensing system is that it allows for a pre-screening of the applicants' capabilities and professional experience in job placement activities. A licensing system also helps to create transparency by identifying those participating in the market and the overall activities of Private Employment Agency, e.g. the number of jobseekers placed.

The means of increasing the transparency of the activities of Private Employment Agency is set in such a way that a public register is installed that includes all licensed Private Employment Agencies with their contact details. This is also set out in the Private Employment Agency regulations when and how the possible registration fees are to be collected. Increasingly, difficulties in regulation and monitoring of Private Employment Agencies operating on the internet have arisen. Agencies operating through this medium have no physical infrastructure, are difficult to monitor and to hold them accountable.

(http://www.ciett.org/fileadmin/templates/ciett/docs/ILO-Guide to Private Employment Agencies.Regulations.pdf:24/08/14:13:10)

The Minister in October 2012(circular dated 29 August,2012) amended section 5(d) of the SI.55 of 2007 ", renewal fees shall be one dollar per working day for a maximum period of ninety days after which the Agency would be deemed to have been de-registered and re-registration will be only after paying in full late registration penalty in arrears."

Zhou and Madhikeni (2013) states that public revenue collection is an integral component of fiscal policy and administration and is the fuel of every government; the main instrument through which government funding is ensured. The authors argue that there is a growing donor fatigue which has resulted in dwindling domestic revenue reserves in most developing countries hence the need to strengthen national revenue collection systems has become particularly imperative yet devising efficient means of collecting tax revenue remains a daunting challenge.

2.2.1 Collection of Registration fee in Geneva

The principle of free placement services for workers was first established as a standard for public employment services in International Labour Organisation convention number 2 in 1919 and again in convention number 88 in 1949.Private Employment Agencies play an important role in the functioning of the labour market. With the adoption of ILO convention number 181 of 1997.Private Employment Agencies are now more positively recognised. The convention sets the general parameters for the regulation, placement and employment of workers by these agencies. It is through this convention that ILO seeks to assist its member States to establish clear policies, legislation and implementing mechanisms for the effective registration and licencing of Private Employment Agencies, thereby helping them play a constructive role in contributing to a labour market free from exploitative conditions. The administration of the registration procedure itself includes a division between the actual licensing and registration process and the subsequent monitoring of activities of Private Employment Services and the enforcement of legislation. Administrative duties are also set up in a time-frame in which licence applicants can realistically trust upon the licence to be issued and the criteria demanded is fulfilled.

Source: http://ilo.org/wcmsp5/groupspublic/@ed_norm/@declarat 22/09/14:15:50

2.2.2 Private Employment agencies and Labour dispatch in China

Xukai(2012:09) in his analysis of the employment agency industry states that “the agency Industry is now booming and there are about 30,000 private labour dispatch firms in China”.

As requested by the Amendments of Labour Contract Law, Ministry of Human Resources and Social Security of the People’s Republic of China released several Regulations on Labour Dispatch on 7 August 2013, which aims to clarify several issues regarding agency work services. Thus to the study the release of this statement shows that Employment Agencies are working effectively proving that the collectability of licence fees is being accounted for properly.

2.2.3 Private Employment Agencies in Canada

Raeside (2010:221) reported that people use social networks of friends, peers, parents and teachers to acquire career advice and information on jobs. The author further argues that workers who were displaced because of plant closures in Ontario (Canada) human capital did not affect their re-employment, while social networks positively affected re-employment and discrimination affected re-employment negatively.

Quah (2008:66) said Corruption is a serious problem in many Asian countries, judging from their ranking and scores on Transparency International's Corruption Perceptions Index (CPI). To combat corruption these countries have relied on three patterns of corruption control. The first pattern relies on the enactment of anti-corruption laws without a specific agency to enforce these laws. For example in Mongolia, the Law on Anti-Corruption that was introduced in April 1996 is jointly implemented by the police, the General Prosecutor's Office, and the courts.

The second pattern involves the implementation of anti-corruption laws by several anti-corruption agencies. In India, the Prevention of Corruption Act (POCA) is implemented by the Central Bureau of Investigation (CBI), the Central Vigilance Commission (CVC), and the anti-corruption bureaus and vigilance commissions at the state level. Similarly, the Philippines have relied on 18 anti-corruption agencies to enforce the many anti-corruption laws since the Integrity Board was formed by President Quirino in May 1950.

The third pattern of corruption control was initiated by Singapore when it established the Corrupt Practices Investigation Bureau (CPIB) in October 1952 to implement the Prevention of Corruption Ordinance (POCO).

Wall **(**2014) explains that self-employment motivation refers to people's willingness to start their own business instead of working for an employer. Research shows that the motivation for self-employment may be the result of a complex array of individual and environmental factors. The individual factors may include, among others: autonomy, proactiveness, locus of control, self-efficacy, competitive aggressiveness, innovativeness, and risk taking. The set of environmental factors consists of such institutional and social components as legal and government support for small businesses, informal institutions, social norms for self-employment, and social networks.

http://www.justlanded.com,16/09/2014,19:30 argues that Indian lawmakers and stakeholders should develop the private employment services industry in India. It further says that Agency work, or flexi staffing as it is called in India contributes greatly to economic growth and competitiveness. Agency work is characterized by a triangular relationship, whereby a worker is employed by an agency, while working for a third company under their supervision.

According to an economic analyst Robertson on the 16th of April 2011 Zimbabwean unemployment rate was very high at 70%, with only 850000 people formally employed out of a 12 million population. He said the number of formally employed Zimbabweans by then was equal to that of 1970.(http://www.indexmundi.com 22/09/14)

Zimbabwe's economy recorded real growth of roughly 10% per year in 2010-2011, before slowing in 2012- 2013 due to poor harvest and low diamond revenues. The government of Zimbabwe faces a number of difficult economic problems, including infrastructure and regulatory differences, ongoing indigenization pressure, policy uncertainty, large external debt burden, and insufficient formal employment (http://zldt.wordpress.com 22/09/14)

2.3 Factors affecting Private Employment Agencies Globally

In the fifth year after the outbreak of the global financial crisis, global growth has decelerated and unemployment has started to increase again, leaving an accumulated total of some 197 million people without a job in 2012 and this has negatively affected the Private Employment Agencies. Statistics have shown that some 39 million people have dropped out of the labour market as job prospects proved unattainable, opening a 67 million global jobs gap since 2007. Despite a moderate increase in output growth expected for 2013–14, the unemployment rate is set to increase again and the number of unemployed worldwide is projected to rise by 5.1 million in 2013, to more than 202 million in 2013 and by another 3 million in 2014 which may lead to a quarter of the increase of 4 million in global unemployment in 2012, while three quarters will be in other regions, with marked effects in East Asia, South Asia and Sub-Saharan Africa. The regions that have managed to prevent a further increase in unemployment have experienced a worsening in job quality, as vulnerable employment and the number of workers living below or very near the poverty line increased.

Lower economic activity and job growth even in countries that had initially escaped the second wave of the crisis constitutes an overlap effect of the weak growth in advanced economies in 2012, in particular recession conditions in Europe. Growth decelerated by 1.4 percentage points in East Asia, largely due to a notable slowdown in China, where growth slowed to 7.8 per cent – the slowest rate of growth since 1999.

Incoherence between monetary and fiscal policies adopted in different countries and a piece-meal approach to financial sector and sovereign debt problems, in particular in the euro area, have led to uncertainty weighing on the global outlook. Investment has not yet recovered to pre-crisis levels in many countries. The indecision of policy-makers in several countries has led to uncertainty about future conditions and reinforced corporate tendencies to increase cash holdings or pay dividends rather than expand capacity and hire new workers.

The length and depth of the labour market crisis has worsened labour market mismatch, leading to contributions of extended spells of unemployment. The continued spread of this crisis through international trade and occupations has concentrated in exporting industries particularly vulnerable and in several countries their importance in total employment has declined by significant margins. New jobs that become available often require competences that the unemployed do not possess. Such skill and occupational mismatches will make the labour market react more slowly to any acceleration in activity over the medium run, unless supporting policies to re-skill and activate current jobseekers are enhanced. The financial sector crisis weighs on job creation, more jobs are destroyed and fewer jobs created as pre-crisis misallocation and over-investment requires time to be corrected. In advanced economies job destruction rates have increased again after a short-lived respite in 2010, indicating that further job restructuring is likely before a stronger rebound can be expected in labour markets. Consequently the employment to population ratio has fallen sharply in some cases four percentage points or more has not yet recovered even in cases where the unemployment rate has started to decline

Globally the youth unemployment rate had already increased to 12.6 per cent in 2012 is expected to increase to 12.9 per cent by 2017 and this crisis has dramatically diminished the labour market prospects for young people, as many experience long-term unemployment right from the start of their labour market entry, a situation that was never observed during earlier cyclical downturns. Thirty five per cent of all young unemployed have been out of a job for six months or longer in advanced economies, up from 28.5 per cent in 2007. As a consequence, an increasing number of young people have become discouraged and have left the labour market.

Despite the slowdown in structural change, the rate of working poverty has continued to decrease, but at a slower pace than before the crisis. Currently some 397 million workers are living in extreme poverty; an additional 472 million workers cannot address their basic needs on a regular basis. As those countries with particularly high rates of working poverty continue to experience faster growth than the world average, the rate of working poverty is expected to continue to decline. However, as they are also growing faster demographically, the absolute number of working poor is expected to increase in some regions unless faster economic growth returns. Vulnerable employment covering own-account and contributing family workers is declining at a slower rate. Informal employment one specific form of vulnerable employment has started to increase again, especially in certain transition economies in Eastern Europe and Central Asia.

2.3.1Social networks

A new survey released by Jobvite, a company that provides applicant tracking software in the United States, shows that 92% of employers are using or planning to use social networks for recruiting and this is up slightly from last year at 89% a wide variety of industries.

Social networks are viewed by corporations as a means to recruit both passive and active candidates in a personal yet professional way. Companies such as Ernst & Young and Sodexo are building employer brands on social networks to position themselves as the best place to work and to interact with potential candidates. Aside from passively marketing their companies, recruiters are messaging prospects directly, getting introduced through connections and posting jobs in groups. They are using these networks to fish where the fish are. Four out of five recruiters liked to see memberships and affiliations with professional organizations on a candidate’s profile, and another 66% react positively when a profile mentions volunteerism efforts.

2.3.2 Economic Developments And Growth

Mohr(1987) explains that industries experience cycles of economic growth and contraction based on many factors, such as the overall health of the markets, consumer preferences and even seemingly unrelated world news and events. He observed that interest rates can impact the growth of an industry in several ways. High interest rates deter companies from investing in new capital and expansion. On the other hand, falling interest rates can stimulate industries to grow, which can lead to innovation and higher employment levels. Currency strength and government intervention can shake up an entire industry and depress growth.

2.4 Employment Status

The term 'employment status' refers to whether a worker is employed or self-employed. This affects the tax and NICs that are due on their earnings. The Employment Status Indicator (ESI) is an online interactive tool that asks you a series of questions about the working relationship between the employer and the employee.

2.5 Recruitment

(http://www.irs.gov/businesses 22/09/14:19:00)Many employers undertake their own in-house recruitment, using their human resources department, front-line hiring managers and recruitment personnel who handle targeted functions and populations. Coordinating with the Private Employment Agencies becomes a challenge since in-house recruiters may advertise job vacancies on their own website and other job boards, work with external associations, trade groups and/or focus on campus graduate recruitment. Some large employers choose to outsource all or some of their recruits by introducing referral schemes where employees are encouraged to source new staff from within their own network.

Traditionally employment agencies, recruitment agencies have historically had a physical location where a candidate visits a local branch for a short interview and an assessment before being taken onto the agency's books. Recruitment consultants then work to match their pool of candidates to their clients' open positions. Suitable candidates are then short-listed and put forward for an interview with potential employers on a contract or direct basis. This process takes its own time to be competed whilst the candidate is waiting for either a positive or negative response.

Financial arrangements operated by agencies take several forms, the most popular are:

A contingency fee paid by the company when an agency introduced candidate accepts a job with the client company. Typical fees range from 15% to 35% based on the candidates first-year base salary (fees as low as 12.5% can be found online). This type of recruitment usually has a rebate or replacement guarantee should the candidate fail to perform or leave within a set period of time (often up to a three-month period and as much as a 100% rebate).

An advance payment that serves as a retainer, also paid by the company, is non-refundable and paid in full depending on outcome and success (e.g., 40% up front, 30% in 90 days and the remainder once a search is completed). This form of compensation is generally reserved for high level executive search/headhunters

Hourly charge for temporary workers, projects a nd negotiated hourly fee in which the agency is paid and then pays the applicant as a consultant for services as a third party. Many contracts allow a consultant to transition to a full-time status upon completion of a certain number of hours with or without a conversion fee.

2.5.1 Economic Downturn in Australia

According to Australian Council of Social Services (2009) global economic downturn has resulted in a substantial increase in demand for community services contributing to resourcing pressures for the not-for-profit (NFP) sector thereby affecting Private Employment Agencies in Australia. As unemployment rises, not-for-profit organisations reported an increase in Australians who are under financial stress and seeking support in areas such as emergency relief, employment services, housing assistance, financial counselling and other counselling services. This further placed demands on the not-for-profit sector and the services support being provided in that sector that was facing significant constraints on its ability to deliver services required by the community even before the global financial crisis. For example, organisations such as The Salvation Army, which each year assists over one million Australians in crisis, say they expect to continue to see an increase in demand for their services in 2009 and 2010.

In particular, not-for-profit organisations that provide services in areas such as financial assistance and counseling, employment services, food and emergency relief, housing support, counseling and relationship support are reporting a significant increase in demand for services as a result of the economic downturn. This puts greater strain on many NFP organisations, particularly those in the welfare area.

2.5.2 Segregation in Northern Ireland

Macualy and Cohen (2007) say employment in the Northern Irish economy was highly segregated, particularly at senior levels of the public sector and in certain sectors of the economy, such as shipbuilding and heavy engineering. Migration to seek employment was significantly more prevalent among the Catholic population resulting in Northern Ireland's demography shifting further in favour of Protestants leaving their ascendancy seemingly impregnable by the late 1950s.

Eighty per cent of the workforces surveyed were described by respondents as consisting of a majority of one denomination whilst twenty per cent were overwhelmingly undenominational, with 95–100 per cent Catholic or Protestant employees. However, large organisations were much less likely to be segregated, and the level of segregation has decreased over the years.

The British government has introduced numerous laws and regulations since the mid-1990s to prohibit discrimination on religious grounds, with the Fair Employment Commission (originally the Fair Employment Agency) exercising statutory powers to investigate allegations of discriminatory practices in Northern Ireland business and organisations. This has had a significant impact on the level of segregation in the workplace Whyte (2012:55) concludes that the result is that "segregation at work is one of the least acute forms of segregation in Northern Ireland"

2.6 Best Practice

The receivable collection best practices resource provides general guidelines as well as procedures and resources agencies should consider related to the collection of state receivables.

2.6.I General Guidelines

According to http://www.ofm.wa.gov/performance 20/09/14: 16:30 the following guide lines were laid

Develop written policies, review policies periodically and update as necessary. According to State Administrative and Accounting Manual (SAAM) agencies are required to develop and follow written procedures for handling past due receivables and develop a procedures manual

Train all appropriate staff on collections-related policies and procedures. Target new employees, document training, and consider requiring all staff to take periodic mandatory training for review as well as establish reasonable caseloads.

Clearly define account ownership of each receivable should be the responsibility of a specific person so as to avoid multiple ownership of Employment agencies resulting in payment of one licence fee for different certificates.

Stress the importance of documenting all actions. Documentation should be clear, complete, accessible, and retained.

Establish and monitor account receivable performance goals, consider offering a variety of payment options. Weigh cost effectiveness, consider legal authority, and follow applicable procedures.

Prepare and use monthly aging reports. Document that management has reviewed the report as Per SAAM, agencies with more than for example $200,00 in past due receivables are to prepare aging reports at least monthly and the reports are required to be reviewed by management and the review documented on the report.
(http://www.secstate.wa.gov/archives/20/09/14:16:45)

Periodically verify that written policies and procedures are being followed and reconcile any differences as appropriate. Establish effective internal control over accounts receivable and centralize accounts receivable functions as appropriate.
http://www.ofm.wa.gov/policy/SAAMvol1.pdf 20/09/14:17:25

2.7 Summary

This chapter covered revenue policy, the implementation guidelines, adequacy and qualifications of personnel to effect policy implementation, internal controls, management reviews and the best practice in revenue collection. Chapter three is on research methodology

Chapter 3

Research methodology

3.0 Introduction

This chapter looks at the framework or aspects used in the data collection process. It highlights the research design, research population, research sample, research instruments and data collection methods used by the researcher in gathering reliable data for the study.

3.1 Research design

According to http://en.wikipedia.org/wiki/Research_design (22/09/2014:12:20) A research design is a systematic plan to study a scientific problem. Kumar (2011:94) views a research design as a strategy, plan and structure of investigation considered in obtaining solutions to research questions and problems. This is the procedural plan applied by the researcher to provide valid, objective, accurate and economic solutions to questions (Kumar (2011:94) According to Kuada (2012:57) the research design is the blue print or action plan of one's research. Daniel and Sam (2011:41) defined research methodology as "a way to systematically solve the research problem." Below are three research types which are discussed but the list is not exhaustive.

3.1.1 Descriptive Research

Daniel and Sam (2011:23-24) cited the purpose of descriptive research as being to systematically describe the characteristics and facts of a chosen population or area of interest, factually and accurately. Sigh and Nath (2007:229) opined that a descriptive survey is concerned with relationships or conditions that exist, held opinions, going on or current processes, evident effects and trends which are developing. Melville and Goddard (2007:9)asserts that descriptive research is where a specific situation is studied to establish whether general theories arise or to see if general theories are borne out of specific situations. To make this research a success the researcher used descriptive research approach.

Advantages of descriptive research

This approach has the merit of using both quantitative and qualitative data in order to find the solution to whatever is being researched on. When using descriptive research approach it helps the respondent give and describes his or her personal life experiences. Such personal accounts can remove the barriers of strict academic approaches as the researcher witnesses how others experienced the event.

Disadvantages of descriptive research

Confidentiality - respondents do not always give truthful answers because of the subjects asked by the researchers but instead give answers they feel researchers are expecting. In interviews participants may also refuse to answer any questions they portray to be personal or difficult. Participants also change the way they act if there is a feeling that someone is observing.

Objectivity and error - Descriptive research has the possibility of error and subjectivity.

When a questionnaire is designed some questions are prescriptive or predetermined.

The study may be subjected to error and the researcher has the prerogative of recording what he wants and not to record some times.

Justification For The Use Of Descriptive Research.

This approach was adopted because the researcher wanted to yield measurable results on the effectiveness of the vehicle hire budgeting policy. This method is perceived to be ideal because of its ability to yield conclusive results and findings in a descriptive manner. The researcher considered the descriptive research approach as an effective and efficient way of soliciting information from respondents for the purpose of describing a large population and the depth understanding of budgeting against general theories written by numerous authors and scholars. Data collected using descriptive survey proved to be valid, workable and manageable.

3.2 Population

Population can be defined as a group of individuals or items that share one or more characteristics from which data can be gathered and analysed. (http://www.investorwords.com/ 22/09/2014:12:28) It is basically the universe of units from which the sample is selected (Bryman and Bell 2007:182). Wegner (2008:6) defined population or universe as a representation of possible items that contains a measurement or observation namely a data value of a random variable that is under study. According to

Melville and Goddard (2007:34) population refers to a group which is the subject of a research interest.

3.3 Sample

According to Kumar (2011:193) sampling is the process of selecting a few representatives called the sample from bigger group named the sampling population to be the basis for estimation or prediction of the prevalence of an unknown piece of information, situation regarding the bigger group. The process of selecting a part of a group or an entirety with the single aim of collecting complete information is termed sampling (Khan 2008:75). Wegner (2008:7) and Kumar (2011:193) defined a sample as a sub-set or sub-group of the population of interest and on which observations are made or measurements are taken. Khan (2008:75) opined that a sample is the chosen or selected part that is used for the determination of the features of the population as a whole while Bryman and Bell (2007:182) summarised it as that segment of the population chosen for investigation.

3.3.1 Sampling technique

The researcher adopted the stratified random sampling to get the sample. According to Kumar (2011:203) in stratified random sampling researchers endeavour to group the population in such a way that the population within the group is homogeneous in accordance to the characteristics of the basis of stratification. Jankowicz (2006:206) regards stratified random sampling to be the most powerful means for generalisation of findings that are based on samples of populations and has practical advantages.

Mitchell and Jolley (2013:311) opined that with stratified random sampling representatives of your sample are not left to a chance but due care is taken so that the sample is similar to the population in certain characteristics. According to Vogt,Gardner and Haeffele (2012:125) in stratified random sampling you first choose groups or strata from a population and then apply the simple random sampling techniques within each of the strata. These are the strata that can be used to ensure all sections of the population are adequately represented in any sample. It was through stratified random sampling that the researcher ensured that crucial sub-groups within the sampling frame were fairly represented. The sampling design ensured that each stratum was properly represented in the sample and decreased the chances of bias.

A director of an estate agency in Harare was charged with 576 counts of fraud after he allegedly swindled prospective home owner of over USD $420000 in a botch stand deal. http://www.newsday.co.zw 26/09/14:16:31

Table 3.1 Sample table

Participants	**Population**	**Sample Number**	**%**
Employment Officers	30	25	83.33
Private Employment Agencies	15	9	60
Total	45	32	71.11

3.4 Types of data

What is more readily available, from variety of sources and of varying quality and quantity is data. Crowther and Lancaster (2008:73) and Wegner (2008:18) defined data as raw materials of quantitative analysis, problem solving and decision making. It can be defined as actual outcomes numbers or values that are recorded for a given random variable (Wegner 2008:5) Nature of the evidence can be grouped into two, primary and secondary data.

3.4.1 Primary Data

Wegner (2008:26) addressed primary data as that data that is captured on the spot of generation. Jankowicz (2006:59) inscribed primary data as that material collected by individual researcher through systematic observations, information from archives, the results of questionnaires and interviews, case studies which have been compiled. It is Crowther and Lancaster's (2008:74) view that primary data is nonexistent until and unless it has been generated by a research process as part of the dissertation or project. The researcher will employ various primary data gathering instruments which include personal interviews and questionnaires to collect the data.

Advantages of Primary Data

It is advantageous to collect primary data as it is directly relevant and applicable to the problem being researched on. There is also the merit of greater control over the accuracy of data and it gives a more reliable picture as it is original and directly gained from parties involved.

Disadvantages of Primary Data

Primary data collection has its own challenges which are that data is costly to obtain and it is absolutely time consuming to collect

3.4.2 Secondary data

According to Wegner (2008:27) data that was gathered and processed by others for some purposes other than the problem at hand is called secondary data. Crowther and Lancaster (2008:74) viewed secondary data as that information which already exist in other forms but was not initially collected for the purpose of consultancy exercise at hand. According to Jankowicz (2006:59) secondary data includes everything else which is as a result of primary data that was collected by other people that is reported in a wide variety of formats that includes amongst them company annual reports, technical manuals, government and trade body publications books and journals. The researcher will data that already exists and collected for other purposes.

Advantages of Secondary Data

The use of secondary data has an advantage of enormous saving in resources particularly time and money. When data is needed within a short time frame, this is preferable and viable alternative. This data is likely to be of higher quality than that which could be obtained on your own. Secondary data may make longitudinal studies become feasible. Given time constraints in research projects secondary data provides the possibility of undertaking longitudinal studies. Comparative researches are made possible. It also provides both comparative and contextual data. New discoveries may be made by re-analysing secondary data. It is a source of data that is generally both permanent and available in a format that can be checked relatively easily by others

Disadvantages of Secondary Data

One of the threats by secondary data is that data may have been collected for a purpose that does not meet the present research questions and objectives. Access may be difficult or expensive where data has been specifically collected for commercial reasons. Secondary data may be outdated as well as inappropriate for the research. The other challenge is on errors of collation and bias that may arise due to combining various sources.

Justification for Use Of Secondary Data

The researcher will use secondary data gathering techniques, which is mainly going through existing records. Though it has its own challenges, it was chosen for the merits outweighed the limitations. Secondary data will also used because it has passed the tests of reliability, suitability and adequacy of data

3.4.3 Qualitative Data

Qualitative data is information gathered from a study that is descriptive and not based on numbers. http://www.qwhatis.com/what-is-qualitative-data/22/09/2014:11:15

Qualitative data refers to all non-numeric data or data that have not been quantified and can be a product of all research strategies. It ranges from a short list of responses to open-ended questions to more complex data such as transcript of in-depth interviews or entire policy documents. To be understood and useful these data need to be analysed. Qualitative data analysis procedures assisted the researcher to develop theories from data. They include both deductive and inductive approaches.

While Dey (1993:28), asserts that “number depends on meanings” but Saunders,

Lewis and Thornhill (2009:378) argue that “it is not always the case that meaning is dependent on number”. Dey (1993:28) opined that ‘the more ambiguous and elastic our concepts, the less possible it is to quantify our data in a meaningful way’.

Saunders, Lewis and Thornhill (2009:378) singles out three characteristics of qualitative data which are (i) It is based on meaning expressed through words (ii) Collection results in non-standardized data requiring classification into categories and (iii) Analysis is conducted through the use of conceptualization

Qualitative methods will be adopted in this research because of their strength in validity though they have a weakness on reliability. To combat this weakness quantitative data will be acquired.

3.5 Research Instruments

These are the instruments employed by the researcher to collect primary data. That is how primary data will be gathered in this research and they include personal interviews and questionnaires**.**

3.5.1 Personal Interviews

According to Melville and Goddard (2007:49) an interview is a one on one verbal communication between the researcher and the respondents. Using judgemental sampling the researcher will select a group of people to represent the total population. Interviews will assist the researcher in the flow of probing questions without deviant to the research and also bring out information that could not be provided by the questionnaire.

Advantages of Personal Interviews

Personal interviews provide clarity to answers, making it possible to make a follow up on interesting answers that was made. The researcher will find it easy to persuade respondents to give more information and data collection will be found to be immediate.

Questioning allows the researcher to instantly probe for more reasons and greater achievements will be made since the response rate is extremely high. The researcher will also ensure data accuracy on personal interviews proves useful on required technicalities. Non verbal responses will be exclusively noted and observed. Spontaneously responses will prove this approach to be efficient and effective.

Disadvantages of Personal Interviews

Personal interviews might prove to be time consuming and lack of prior experience in the part of researcher in conducting these interviews may prove that sometimes there is need to hire professional interviewers which might be expensive. The number of targeted interviews to be conducted will be relatively low because of cost and time. Personal interviews also pose a threat of bias.

Justification for Use Of Personal Interviews

Personal interviews give direct contact with the respondents, hence it gives the researcher a chance to probe more, take notes and interpret the respondents' body gestures.

3.5.2 Questionnaires

According to de Vans (2002) cited in Saunders, Lewis and Thornhill (2009:280) used a questionnaire as a general term to include all techniques of data collection in which each person is asked to respond to the same set of questions in a predetermined order. They are often used as part of the survey strategy to collect descriptive and explanatory data about opinions, behaviours and attributes. Saunders, Lewis and Thornhill (2009:315).

The researcher will design some questions, put them in black and white and distribute them to stratified respondent from selected Private Employment Agencies. For the maximum utilisation of the opportunity in data gathering, the questionnaire will comprise of both closed and open questions to avoid ambiguity in questions so the researcher will design simple, direct and familiar questions.

Advantages of Using Questionnaires

Questionnaires are considered most because they are found to be relatively cheap.

They are neutral in data collection as the interview bias is removed. Respondents are not asked to give instant replies and so answers can be considered carefully were there is need to argue.

Disadvantages of Using Questionnaires

Questionnaires are usually affected by a low response rate. Since there will be no one to explain the questions some questions will not be answered correctly and some will not be answered at all. Some respondent tend to send facetious answers.

Questionnaires may be filled in as team effort hence the opinions of several people are embodied in one form. There can be considerable delays before enough replies are received from which valuable statistics can be withdrawn.

Justification for Use Of Questionnaires

The questionnaire give the respondents more time to give well thought answers, consult records and other people thereby coming up with satisfactory and more informative responses. Respondents will be free to give a better response rate.

3.5.3 Types of Questions

There are two types of questions which are the open ended and closed questions.

3.5.3.1 Open Ended Questions

Open ended questions allow respondents to define and describe a situation or event.

Hargie (2011:126) asserts that for an adequate answer, open questions require more than one or two words since they are naturally broad. An open question is specifically designed to encourage the interviewee to provide an extensive and developmental answer, and may be used to reveal attitudes or obtain facts (Grummitt 1980 cited in Saunders, Lewis and Thornhill (2009:262).

Advantages of Open Ended Questions

They allow the recording and collection of more data, feelings, attitudes and understanding of the subject from respondents. Open ended questions reduce the response error by respondents in that the respondents tend not to forget answers they have chosen and that they would not just tick answers without understanding the question. Secondary analysis of data by other researchers can be easy for example demographic information (age, gender)

Disadvantages of Open Ended Questions

One of the disadvantages of open questions is that quantitative analysis of data obtained from open ended questions may lose its original information. Comparison of information from open ended question is made difficult as respondents use their own words The response rate is usually adjudged to be minimal as compared to those from closed-ended questions.

3.5.3.2 Closed Questions

Kidwell (2009) cited in Hargie (2011:126) noted that closed questions merely require interviewees to fill in particular information requested. Closed questions may be used to obtain specific information or to confirm a fact or opinion and are more generally used in a questionnaire. (Saunders, Lewis and Thornhill (2009:263)

Advantages of Closed Questions

Closed questions allow for statistical interpretation and quantitative analysis of information obtained. Closed-ended questions can be more specific, thus more likely to communicate similar meanings. Closed questions are ideal for large scale surveys as they are less expensive and do not consume much time

Disadvantages Of Closed Questions

These pose a great threat to respondent feelings as they may not offer choices that actually reflect their real feelings. They also do not allow the respondent to explain where they do not understand the question or do not have an opinion on the issue.

3.5.4 Likert Scale

The questionnaire is going to include to the Likert scale format. Kaplan and Saccuzzo

(2012:162) opined that the Likert format requires respondents to indicate their degree of agreement with a particular attitudinal question. According to in Saunders, Lewis and Thornhill (2009:481) Likert scale is that scale which allows respondents to indicate how strongly he or she agrees of disagrees with the statement. Likert scales are one dimensional and non comparative in nature as they only measure one trait. Respondent is asked to indicate his or her level of agreement with a given statement by way of an ordinal scale.

The Likert scale has five variables which are as follows:

Strongly Agree, Agree, Disagree Strongly, Disagree and Unsure

Advantages Of Likert Scale

The Likert scale has been considered in designing the questionnaire because of its simplicity to construct and its likelihood to produce a high reliable scale. A further advantage is seen on its simple format which makes it easy to read, understand and complete for participants.

Disadvantages Of Likert Scale

One of the disadvantages of the Likert scale is its bias to central tendency as respondents avoid extreme response categories. There is also an acquiescence bias in that participants may agree with statements as presented in order to please the experimenter. Another disadvantage is that there is a social desirability bias. Respondents may portray themselves in a more socially favourable manner than being honest. The Likert scale poses some difficulties in the validity demonstration of information collected.

3.5.5 Netnography

Kozinets(2009) says netnography is the branch of ethnography that analyses the free behaviour of individuals on the Internet that uses online marketing research techniques to provide useful insights. Netnography is faster, simpler, and less expensive. It is more naturalistic and unobtrusive than focus groups or interviews.

3.6 Validity

According to in Saunders , Lewis and Thornhill (2009:492) validity is “the extent to which data collection method or methods accurately measure what they were intended to measure.” This is the extent to which the findings of a research are really about what they profess to be about. It is about the relationship between two variables.

The potential lack of validity in the findings and conclusions has been minimised by ensuring that each question was related to the problem and objective of the study.

3.6.1 Reliability

Reliability according to *Oppenheim (2002:144)* refers to the purity and consistency of a measure to repeatability, to the probability of obtaining the same results if the measure were to be duplicated. To achieve reliability, the wording of the questionnaire item were clear so as to remove any ambiguity. The researcher carefully constructed the items in the instruments to increase validity. Words considered unfamiliar to the respondents were avoided. Items were only included if they contributed to research objectives.

3.6.2 Triangulation.

Triangulation is one of the common approaches used by researchers to enhance the validity of research findings. It refers to the use of different data collection methods within one study in order to ensure that the data purports to represents what it should represent.

Creswell (2002) says triangulation is a process of corroborating evidence from different individuals, types of data, or methods of data collection. This would ensure that the study is accurate because information is not drawn from a single source, individual or process of data collection. In this way, it encourages the student to develop a report that is both accurate and credible.

According to Denzin (2005) there are four types of triangulation which are data, method, investigator and theory triangulation. Data triangulation is when a study uses variety of data sources. Method triangulation is the use of multiple methods to study one problem. Investigator triangulation involves several investigators examining the same phenomenon. Theory triangulation refers to several investigators with different viewpoints interpreting the same results. The researcher will adopted an interview, questionnaire and document analysis, as it is clinically suitable for the methodological triangulation.

3.7 Data Presentation

Given the multiple ways of presenting data the researcher will use tables, bar charts and pie chart in the presentation of most data. Sparrow (2003:133) said that the pie chart is the most suitable diagram which can emphasize the proportion of occurrences. Pie charts tend to give simplified pictorial enhancement of data. Cooper and Schindler (2007:271) said that a table is used for systematic arranging of data or information in a format that allows any reader to observe variations or trends to make comparisons.

3.8 Data Analysis

Both primary and secondary data collected is subject to analysis by way of statistical tools like mean and mode.

Mean is the average value arrived at by adding all observations and divide this total by the total number of observations.

Mode is the value that most frequently occur in an observation. When there are two modes it is called bi-modal.

3.9 Summary

This chapter covered the research methodology, research design, population, sampling procedures, research instruments, and data collection procedures as well as data analysis techniques. The validity, reliability and justification for the use of different instruments were also given in this chapter. The chapter also discussed the data analysis and presentation procedures. Chapter four will focus on data presentation and analysis

Chapter 4

Data Presentation, Interpretation And Analysis

4.0 Introduction

This chapter presents and analyses the results that were collected using the research methods indicated in the previous chapter. It includes the presentation of the data gathered, the interpretation of the data and an in depth analysis of the data and research findings with the aid of illustrative diagrams.

4.1 Analyses of Responses

Questionnaires, interviews and netnography are the three instruments used in the research. Questionnaires were personally delivered and collected by the researcher. Interviews were done personally and the internet was used as well.

Table 3 Questionnaire Response Analysis

	Targeted	Response	Percentage %	Default %	Total
Questionnaires	30	26	86.66%	13.34%	100%

Table 4 Interview Response Analysis

	Targeted	Response	Percentage %	Default %	Total
Interviews	10	10	100%	0%	100%

Table 4.1 summarizes the targeted and number of persons who responded to the interviews and questionnaire administered. 10/10 (100%) responded to interviews and there was a 26/30 (86.66%) success rate and a default rate of 4/30 (13.34%) on questionnaires.

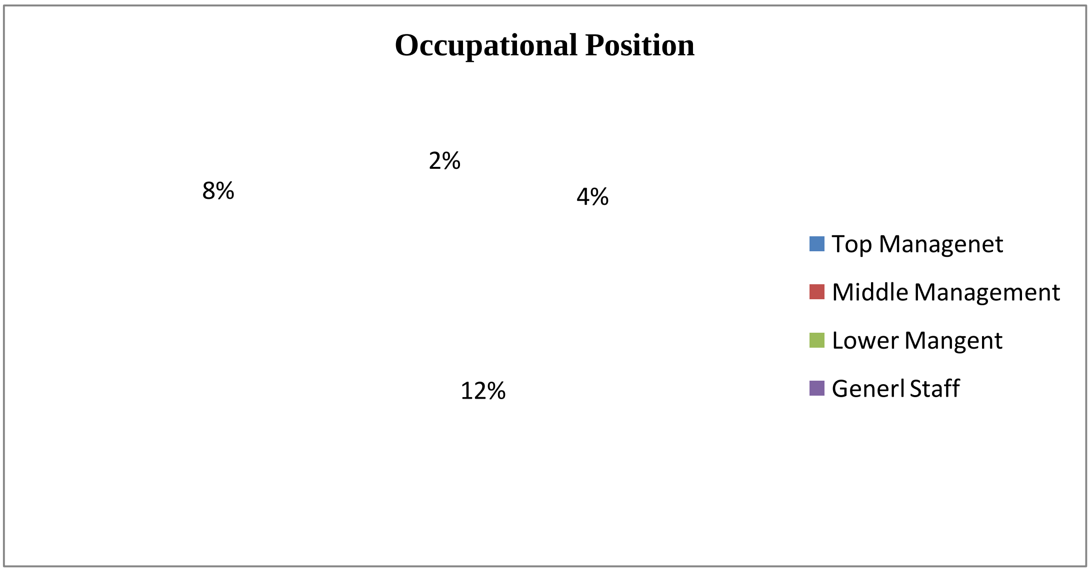
According to JAMA Instructions for Authors (2008:E3) a response rate of over 60% is sufficient.

The response rate of 86.66% is therefore considered sufficient to draw up findings and conclusions

4.1.2 **Management Levels**

The question was made to ascertain the level of management each respondent was in. This was duly to help investigate the level of responsibility associated with the respondents.

Figure 4.1 Occupational Position



Source: primary data

According to a pie chart figure 4.2 above 2/26 (8%) were top management 4/26 (15%) were middle managers, 12/26 (46%) were lower managers and 8/26 (31%) represented the general staff. In respect of personal interviews 4/10 (40%) were drawn from to management, 3/10 (30%) were middle managers and 2/10 (20%) were from lower management.

The results indicate that the respondents have responsibility, authority and accountability which would assist on reliability of information as they know the policies and expectation in the service.

4.1.3 **Experience**

Table 5 Work Experience

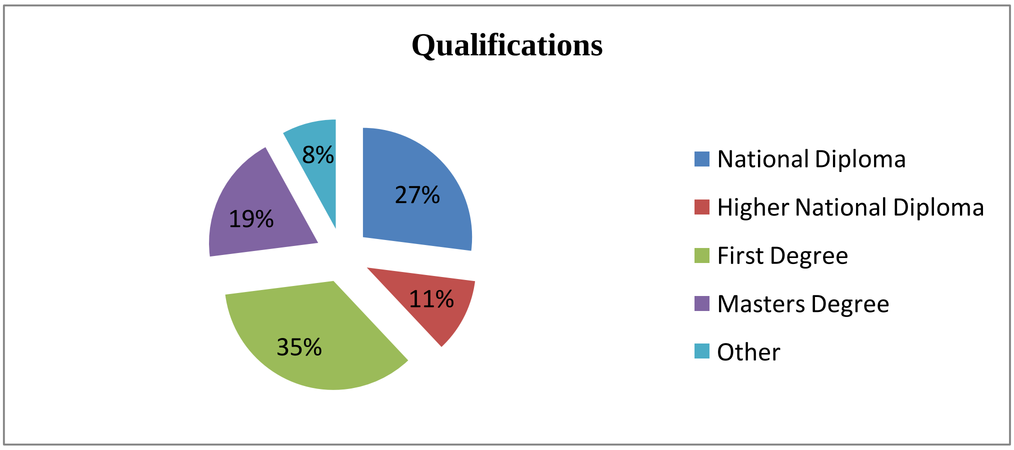
Years	Less than 1	1-5	6-10	11-15	16-20	Above 20	Total
Respondents	1	7	9	3	0	6	26
Percentage	4%	27%	35%	11%	0%	23%	100%

Table 4.3 shows that 1/26 (4%) had less than one year of experience. 7/26 (27%) had between one to five years of experience. 9/26 (35%) were between 6 to 10, 3/26 (11%) had experience in the range of eleven to fifteen years, none ranged from sixteen to twenty and 6/26 (23%) had experience spanning over twenty years.

4.1.4 **Qualifications of Respondents**

The question sought to ascertain the qualifications of the respondents in order to make conclusions about their knowledge in the subject.

Figure 4. 4 Qualifications of Respondents



Source: primary data

According to the table 4.4 above 7/26 (27%) respondents held national diplomas, 3/26

(11%) held higher national diplomas, 9/26 (35%) are qualified with first degrees, 5/26 representing 19% held masters degrees and 2/26 (8%) held ordinary level certificates.

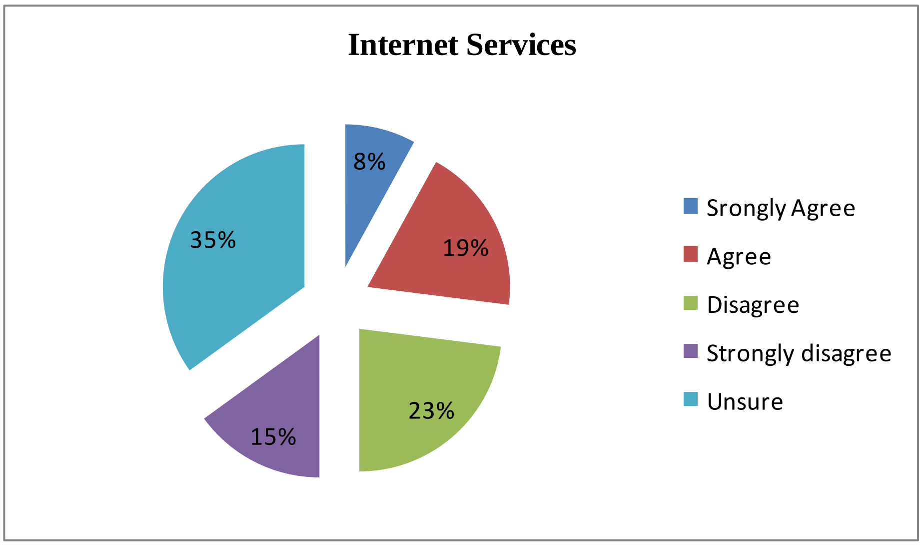
From these responses it was established that those who held Masters Degrees were at top managerial level indicating that the public policy makers and heads of department are qualified and their immediate advisors also carry requisite qualifications of first degrees.

4.1.5 **Awareness of the internet services**

The question aimed at gaining knowledge if the personnel in government were advertising registered Private Employment Agencies on the internet.

Table 4.5 Awareness of internet services

Decision	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Respondent	2	5	6	4	9	26
Percentage	8%	19%	23%	15%	35%	100%



Source: primary data

Table 4.5 shows that 2/26 (8%) strongly agreed, 5/26(19%) agreed, 6/26 (23%) disagreed, 4/26 (15%) strongly disagreed and 9/26 (35%) were unsure.

Total analysis shows that 27% agreed to the fact and 73% were not in agreement about the awareness of advertisements of registered Private Employment Agencies on the internet

From the data presented above it can be concluded that civil service staff do not use the internet to register Private Employment Agencies.

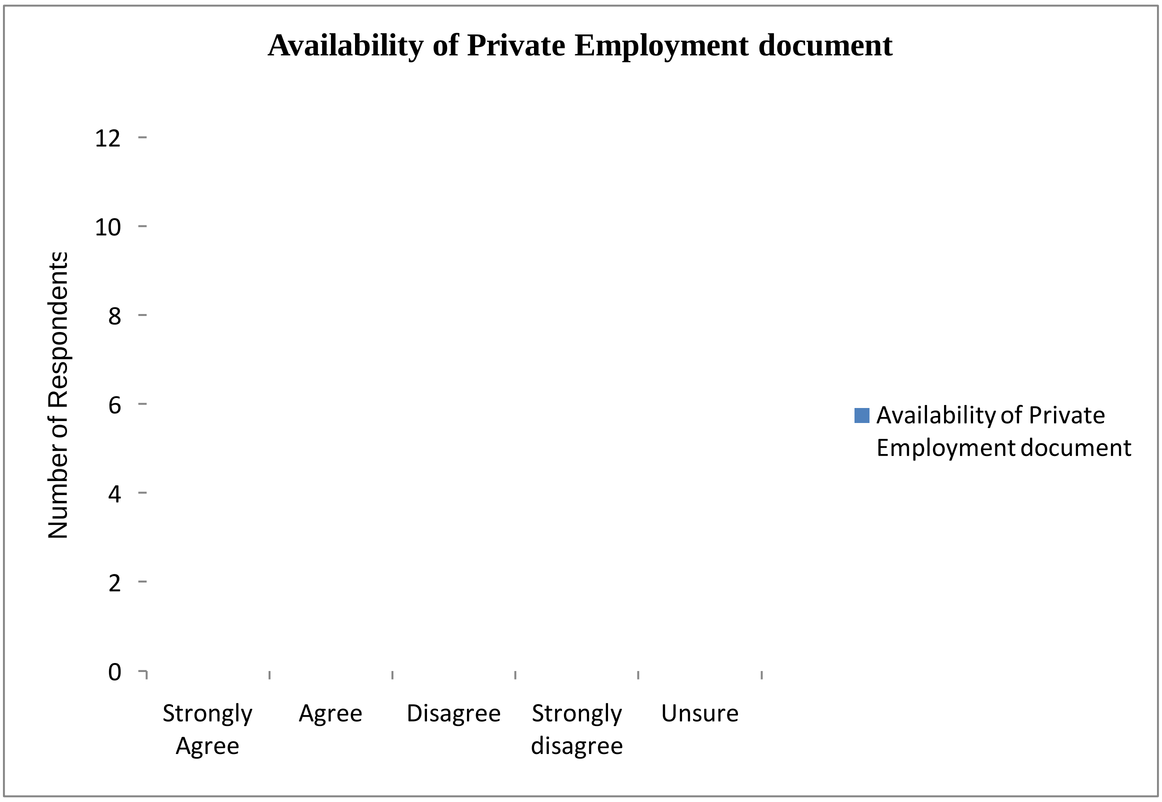
4.1.6 **Availability of the Private Employment document**

The question sought to ascertain the availability of the Private Employment Agency document to the public.

Table 4.6 Availability of Private Employment Agency documents

Decision	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Respondent	0	12	6	5	3	26
Percentage	0%	46%	23%	19%	12%	100%

Fig 4. 6 Availability of Policy Document



Source: primary data

None strongly agreed, 12/26 (46%) agreed, 6/26 (23%) disagreed, 5/26 (19%) strongly disagreed and 3/28 (8%) were unsure. In whole forty six percent agreed and fifty four percent disagreed.

This was confirmed by the interviews held in which ten percent confirmed sharing information though meetings whilst ninety percent proclaimed to rely on the Labour Act.

From this gathered information it can be concluded that there is no Policy document on Private Employment Agencies.

4.1.7 Conversant with the Statutory Instrument no 55 of Private Employment Agencies

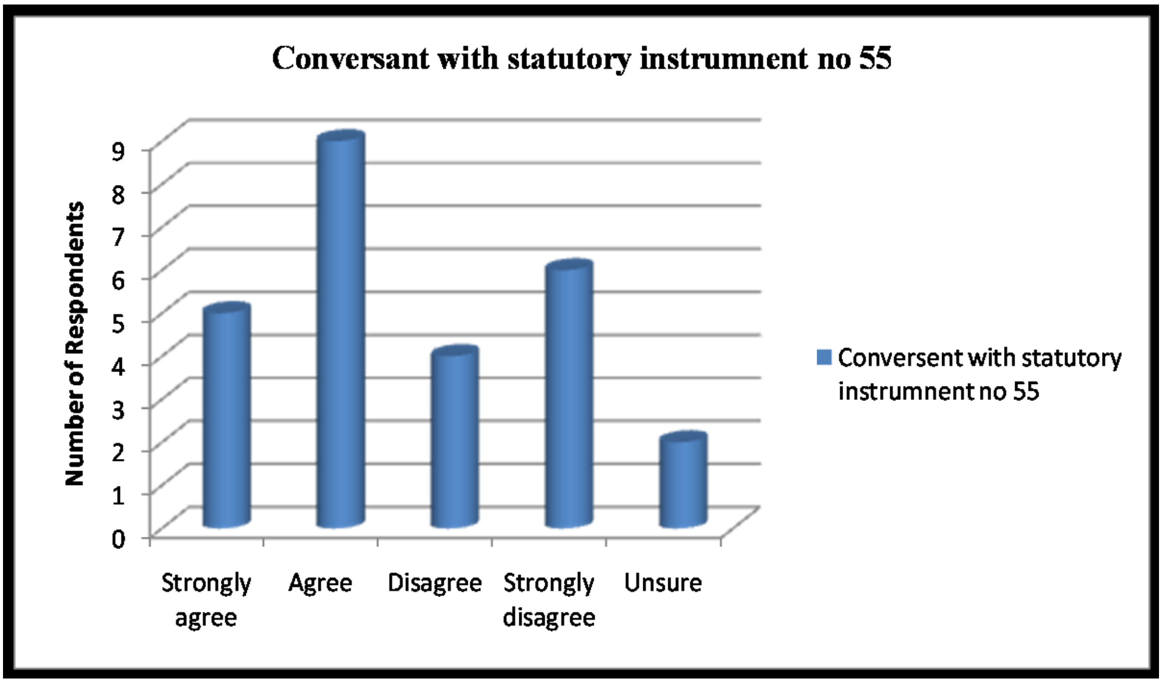
The question sought to gather evidence about the how conversant the staff were with the Statutory Instruments on Private Employment Agency

Figure 4. 7 Conversant with the statutory instrument no 55

Source: Primary data

Table 4.7 Conversant with the statutory instrument number 55

Decision	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Respondent	5	9	4	6	2	26
Percentage	19%	35%	15%	23%	8%	100%



5/26 (19%) strongly agreed, 9/26 (35%) agreed, 4/26 (15%) disagreed, 6/26 (23%) strongly disagreed and 2/26 (8%) were unsure. Summing up those for and against the motion 54% is conversant and 46% is not conversant with the statutory instrument.

It can be concluded that majority of the Private Employment Agencies are conversant with the Statutory Instrument but fails to interpret it.

4. 1.8 **Clarity on the Revenue collections policy on Private Employment Agencies**

The objective of the question was to obtain satisfaction if the revenue collections policy on Private Employment Agencies is clear.

Table 6 Clarity of the revenue collections policy

Decision	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Respondent	2	12	5	1	6	26
Percentage	8%	46%	19%	4%	23%	100%

Of the 26 respondents 2/26 (8%) strongly agreed, 12/26 (46%) agreed, 5/26 (19%) disagreed, 1/26 (4%) strongly disagreed and 6/26(23%) were unsure.

On the whole 54% confirmed that it was clear and 46% were in disagreement.

From the evidence gathered there is confirmatory evidence that the revenue collections policy exists but it is not being adhered to.

4.1.9 **Competency of accounts personnel on receipting and updating records**

The question sought to find out if the employees are able to receipt both manually and electronically, parking and posting data to the appropriate codes, cost centres for purposes of reporting revenue collected from Private Employment Agencies to the Exchequer account.

Table 7 Competency of Accounts Personnel

Decision	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Respondent	3	16	5	0	2	26
Percentage	11%	62%	19%	0%	8%	100%

3/26 (11%) strongly agreed, 16/26 (62%) agreed, 5/26 (19%) disagreed, 0/26(0%) strongly disagreed and 2/26 (8%) were unsure.

The total percentage analysis shows that 73% concurred that the accounts personnel receipts and update records accurately, completely and timeously whilst 27% disagreed.

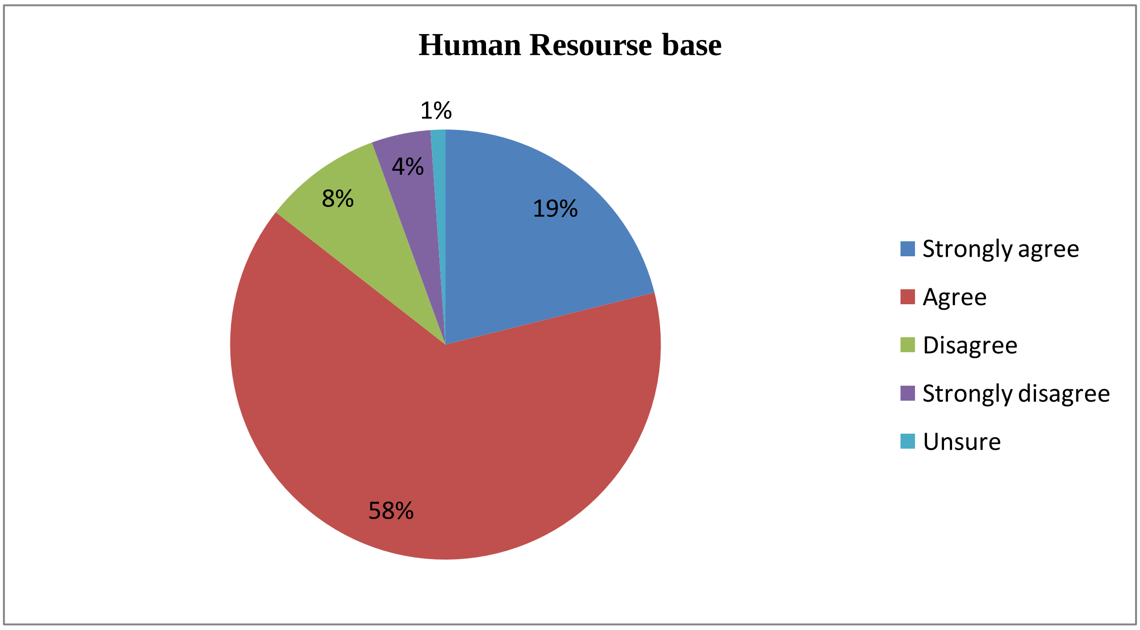
The conclusion can be drawn that the accounts personnel complies with IAS 18 on revenue and its recognition criteria.

4.1.10 **The strength of human resources base to assess and register Private Employment Agencies**

The question sought to ascertain the adequacy of human resources to assess and register genuine Private Employment Agencies in compliance with the Labour Act Chapter (28:01). Table 4.10 Human Resources Base

Decision	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Respondent	5	15	2	1	3	26
Percentage	19%	58%	8%	4%	11%	100%

Figure 4. 10 Human Resources Base



5/26 (19%) strongly agreed, 15/26 (58%) agreed, 2/26 (8%) disagreed, 1/26 (4%) strongly disagreed and 3/26 (11%) was unsure.

77% found it satisfactory whilst 23% were not in agreement to the fact.

It can be concluded that there is adequate human resources to register Private Employment Agencies.

4.1.11 **Compliance to International Labour Organisation conventions**

The question was aimed at ascertaining the level of compliance to international standards.

Table 8 Compliance to ILO conventions

Decision	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Respondent	7	11	2	1	5	26
Percentage	27%	42%	8%	4%	19%	100%

7/26 (27%) strongly agreed, 11/26 (42%) agreed 2/26 (8%) disagreed, 1/26(4%) strongly disagreed and 5/26(19%) was unsure.

On aggregate 69% were in agreement whilst 31% were in disagreement.

It can be concluded that the Ministry complies with ILO conventions.

4.1.12 **Ministry website for Private Employment Agencies**

The objective of the question was to find out if there was a website that caters for Private Employment Agencies and how the Ministry would collect licence fees from such agencies

Table 9 Website for Private Employment Agencies

Decision	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Respondent	0	2	11	3	10	26
Percentage	0%	8%	42%	12%	38%	100%

0/26 (0%) strongly agreed, 2/26 (8%) agreed, 11/26 (42%) disagreed, 3/26 (12%) strongly disagreed and 10/26 (38%) were unsure.

On the aggregate analysis 8% agreed and 92% were in disagreement.

It can be concluded that there is no website to cater for Private employment Agencies in the Ministry.

4.1.13 **Supervision and monitoring of Private Employment Agencies**

The question objective was to establish availability of staff in the ministry controlling the activities of Private employment Agencies. Table 4.13 Supervision and monitoring of Private Employment Agencies

Table 10 Supervision and Monitoring of Private Employment Agencies

Decision	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Respondent	4	8	8	1	5	26
Percentage	15%	31%	31%	4%	19%	100%

Of the 26 respondents 4/26 (15%) strongly agreed, 8/26 (31%) agreed, 8/26 (31%) disagreed 1/26 (4%) strongly disagreed and 5/26 (19%) were unsure that the system is excellent.

Aggregated 46% agreed and 54% disagreed that the supervision and monitoring of

Private Employment Agencies is excellent.

It can be concluded that the monitoring and supervision of Private Employment Agencies by staff is not excellent.

4.1.14 **Segregation of Duties**

The question sought to find the availability of internal controls regarding the segregation of duties the ministry.

Table 11 Segregation of Duties

Decision	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Respondent	1	18	o	1	6	26
Percentage	4%	69%	0%	4%	23%	100%

Of the 26 respondents 1/26(4%) strongly agreed, 18/26 (69%) agreed, 0/26 (0%) disagreed 1/26 (4%) strongly disagreed and 6/26 (4%) was unsure that the system is excellent.

On aggregate 73% agreed and 27% disagreed that the segregation of duties by staff is excellent.

It is concluded that the segregation of duties by staff is excellent

4.1.15 **Debtors collection Policy**

The question sought to test and confirm the availability of debtor collection policy and how they are created in the ministry.

Table 12 Debtors collection policy

Decision	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Respondent	1	2	9	3	11	26
Percentage	4%	8%	35%	11%	42%	100%

Of the 26 respondents 1/26 (4%) strongly agreed, 2/26 (8%) agreed, 9/26 (35%) disagreed 3/26 (11%) strongly disagreed and 11/26 (42%) was unsure that the authorisation system is excellent.

After aggregation 12% agreed and 88% disagreed that the debtor collections policy is excellent.

A conclusion can be passed that the debtor collections policy is not excellent

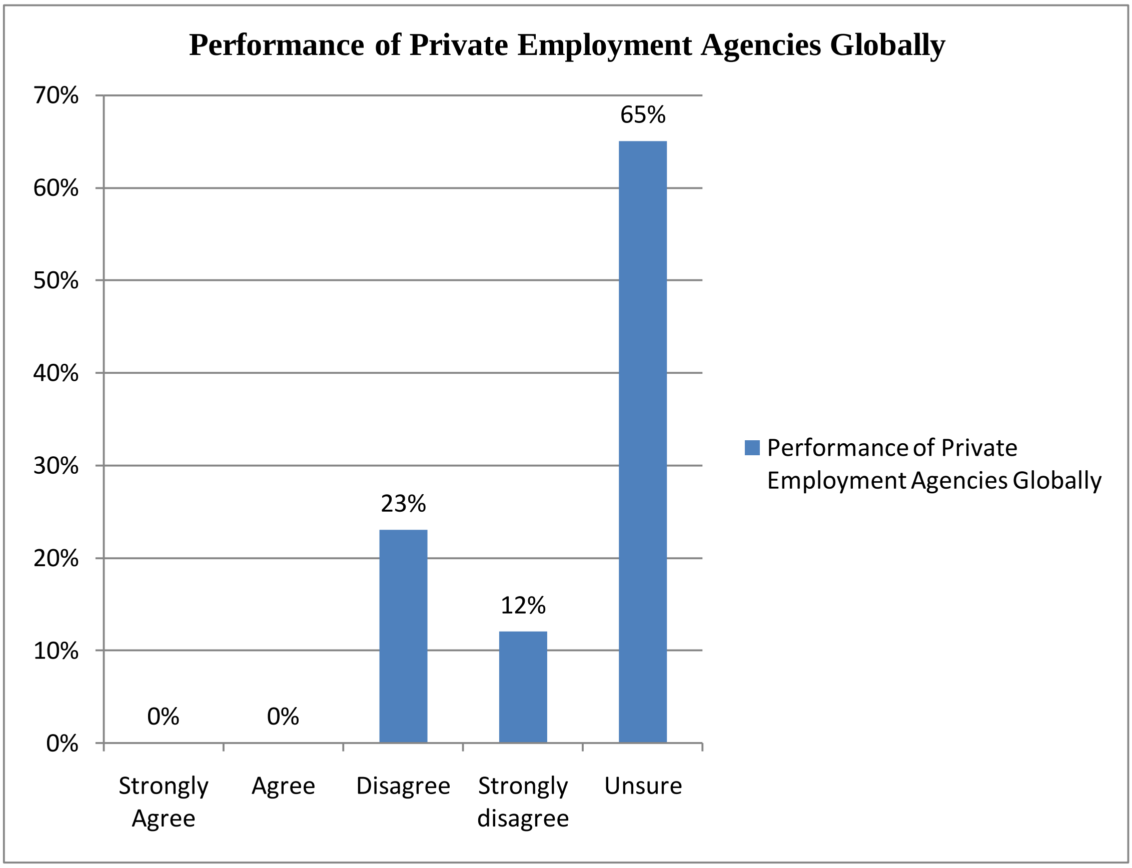
4.1.16 **Performance of Private Employment Agencies Globally**

The question sought to compare the performances of Private Employment Agencies in developing countries and in developed countries

Table 4.16 Performance of Private Employment Agencies globally

Decision	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Respondent	0	0	6	3	17	26
Percentage	0%	0%	23%	12%	65%	100%

Figure 4. 16 Performance of Private Employment Agencies Globally



On how excellent the Private Employment Agencies are 0/26 (0%) strongly agreed, 0/2 (0%) agreed, 6/26 (23%) disagreed 3/26 (12%) strongly disagreed and 17/26 (65%) was unsure.

A total of 100% agreed that Private Employment Agencies are not excellent globally in developing countries and 0% was in disagreement.

A conclusion can be passed that Private Employment Agencies in developing countries is not excellent compared to developed countries.

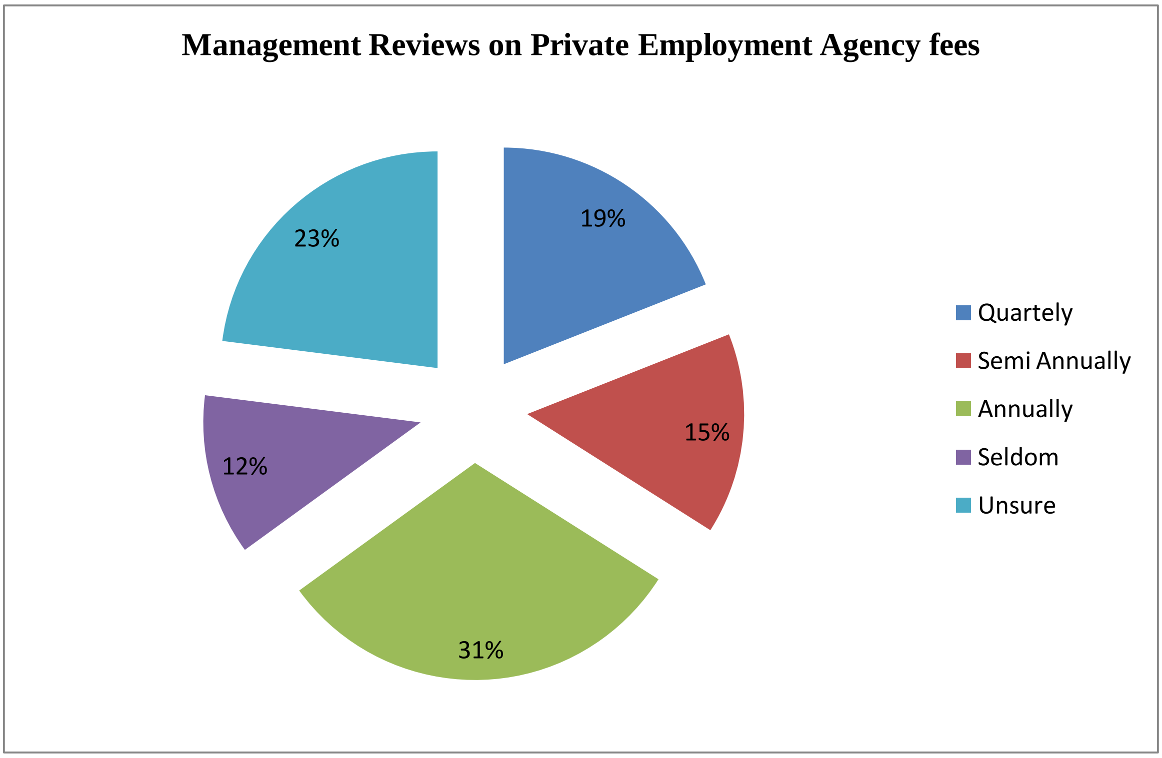
4.1.17 **Review of Private Employment Agency fees**

The objective of the question was to ascertain how often management reviewed the Private Employment fees

Table 4.17 Management Reviews on Private Employment fees

	Quarterly	Semi Annually	Annually	Seldom	Unsure	Total
Respondent	5	4	8	3	6	26
Percentage	19%	15%	31%	12%	23%	100%

Figure 4. 17 Management Reviews



Out of the 26 respondents 5/26 (19%) agreed that the Private Agency fees are reviewed quarterly, 4/26 (15%) said semi-annually, 8/26 (31%) annually, 3/26 (12%) seldom and 6/26 (23%) unsure.

A conclusion can be made that there is review of Private Employment Agency fees.

4.1.18 **Revenue received is relied on information given by.**

The question sought to ascertain the section/division that can be relied upon to get accurate and correct information of revenue received from Private Employment Agencies in the Ministry.

Table 13 Sections/divisions of information ownership

	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Accounts personnel	4	16	0	2	4	26
Percentage	15%	62%	0%	8%	15%	100%
Registration division	5	13	5	0	3	26
Percentage	19%	50%	19%	0%	12%	100%
Employment Agency	2	5	15	1	3	26
Percentage	8%	19%	58%	4%	11%	100%
External auditors	2	2	10	3	9	26
Percentage	8%	8%	38%	11%	35%	100%

4.1.18.1Accounts Personnel

4/26 (15%) strongly agreed to be relied upon, 16/26 (62%) agreed, 0/26

(0%) disagree, 2/26 (8%) strongly disagree and 4/26 (15%) unsure.

After aggregation 77% agreed to place reliance on accounts personnel, and 23% disagreed.

This was confirmed by the personal interviews conducted that accounts personnel were committed to their work and needs support.

4.1.18.2 Division

5/26 (19%) strongly agreed to rely on registration division; 13/26 (50%) agreed, 5/26 (19%) disagreed 0/26 (0%) strongly disagreed and 3/26 (12%) were unsure.

There was a rate of 69% in agreement and 31% was in disagreement

Through personal interviews it was confirmed that the registration division works hand in glove with accounts personnel.

It can be concluded that registration division and accounts personnel work as a team to come up with reliable information on the collection of revenue from Private Employment Agencies.

4.1.18.3 Employment Agencies

Of all the 26 respondents 2/26 (8%) strongly agreed, 5/26 (19%) agreed, 15/26 (58%) disagreed, 1/26 (4%) strongly disagreed and 3/26 (11%) was unsure.

On aggregate 27% agreed and 73% disagreed.

It can be concluded that the ministry cannot rely on information given by Employment Agencies.

4.1.18.4 External Auditors

Of all the 26 respondents 2/26 (8%) strongly agreed, 2/26 (8%) agreed, 10/26 (38%) disagreed, 3/26 (11%) strongly disagreed and 9/26 (35%) was unsure.

On aggregate 16% agreed and 84% disagreed.

Through interviews the proposition proved unpopular and was short down at with only 10% agreeing to the idea whilst 90% were in disagreement.

It can be concluded that the ministry cannot rely on information given by external auditors since they also rely on internal auditors, also that they use secondary data that would have been captured by the registration and accounts personnel who are technocrats in the area under study in the ministry.

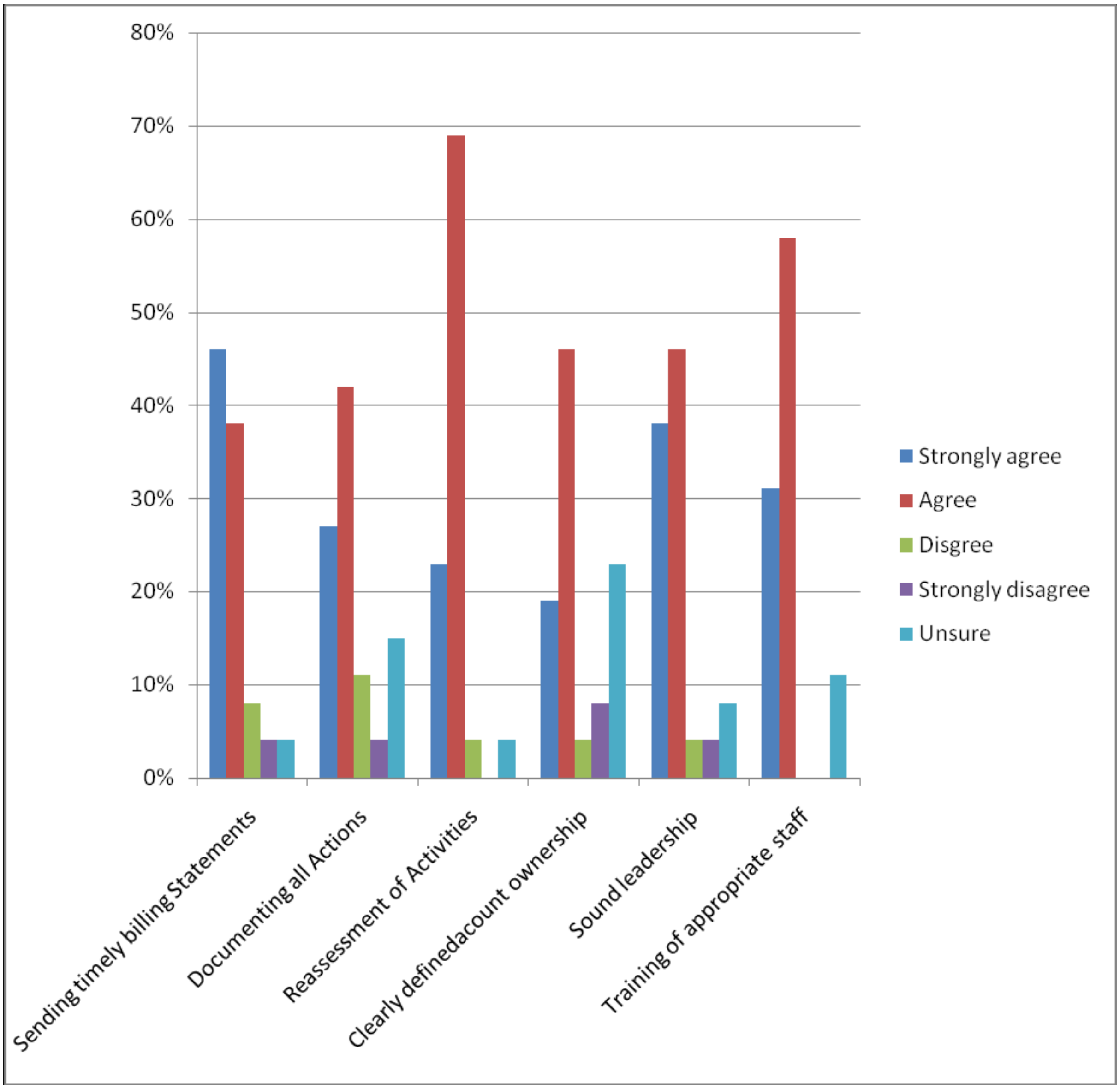
4.1.19 **Overcoming the license fees collection challenges**

The question sought to collate information on the best way to overcome the license fees collection challenges.

Table 4.19 Overcoming licence fees collect in Challenges on Private Employment Agencies.

	Strongly agree	Agree	Disagree	Strongly disagree	Unsure	Total
Sending timely billing Stats	12	10	2	1	1	26
Percentage	46%	38%	8%	4%	4%	100%
Documenting all Actions	7	11	3	1	4	26
Percentage	22%	42%	11%	4%	15%	100%
Reassessment of Activities	6	18	1	o	1	26
Percentage	23%	69%	4%	0%	4%	100%
Clearly defined account ownership	5	12	1	2	6	26
Percentage	19%	46%	4%	8%	23%	100%
Sound Leadership	10	12	1	1	2	26
Percentage	38%	46%	4%	4%	8%	100%
Training of appropriate staff	8	15	0	0	3	26
Percentage	31%	58%	0%	0%	11%	100%

Figure 4. 19 Overcoming license fees challenges



4.1.19.1Sending timely billing statements

Of all the 26 respondents 12/26 (46%) strongly agreed, 10/26 (38%) agreed, 2/26 (8%) disagreed, 1/26 (4%) strongly disagreed and 1/26 (4%) was unsure.

After aggregation 84% agreed to the idea and 16% disagreed.

A conclusion can be made that the sending of timely billing statements can be adopted.

4.1.19.2Documenting all actions

Of all the 26 respondents 7/26 (27%) strongly agreed, 11/26 (42%) agreed, 3/26 (11%) disagreed, 1/26 (4%) strongly disagreed and 4/26 (15%) was unsure.

On aggregate 69% agreed and 31% disagreed.

Summing up results from the personal interviews and questionnaires it can be deduced that there is need for documenting all actions so that accounts are always up to date.

4.1.19.3 Reassessment of activities

From the 26 respondents 6/26 (23%) strongly agreed, 18/26 (69%) agreed, 1/26 (4%) disagreed, 0/26 (80%) strongly disagreed and 1/26 (4%) was unsure.

On aggregate 92% agreed and 8% was in disagreement.

It can be concluded that there is need for reassessments of activities.

4.1.19.4 Clearly defined account ownership

From the 26 respondents 5/26 (19%) strongly agreed, 12/26 (46%) agreed, 1/26 (4%) disagreed, 2/26 (8%) strongly disagreed and 6/26 (23%) was unsure.

On aggregate 65% agreed and 35% disagreed.

It can be concluded that having clearly defined account ownership can improve on the licence fees collection as each service provided by an agency has to stand as a separate entity altogether.

4.1.19.5 Sound Leadership

From the 26 respondents the distribution of responses were as follows 10/26 (38%) strongly agreed, 12/26 (46%) agreed, 1/26 (4%) disagreed, 1/26 (4%) strongly disagreed and 2/26 (8%) was unsure.

A total of 84% agreed and 16% disagreed.

4.1.19.6 Staff Training of appropriate staff

From the 26 respondents the distribution of responses were as follows 8/26 (31%) strongly agreed, 15/26 (58%) agreed, 0/26 (0%) disagreed, 0/26 (0%) strongly disagreed and 3/26 (11%) was unsure.

A total of 89% agreed and there was 11% disagreement.

It can be concluded that to improve the licence fee collections from Private Employment Agencies there is need to continuously train staff on revenue related issues.

4.2 Interview responses

4.2.1. What is the Ministry policy on revenue collection?

Confirming this through interviews 50% believed that the revenue collections policy was clear on Private Employment Agencies whilst 50% casted doubt in its clarity arguing that penalties calculated by accounts personnel differ from that prepared by the registration division.

4.2. 2.What problems are encountered in collecting licence fees?

After conducting the interviews the respondents totaling 60% felt the competency with accounts personnel was adequate, with the remainder casting doubt on its systems application software. This then confirmed the findings from the questionnaire.

The conclusion can be drawn that the accounts personnel complies with IAS 18 on revenue and its recognition criteria.

4.2.3. What available personnel is there to collect licence fees?

From the personal interviews conducted 50% concurred that there was enough personnel to assess and register Private Employment Agencies. 50% felt the issues of brain drain and freezing of vacant posts by government impacted adversely on labour inspections as there is no adequate vehicles and fuel to go in the fields.

4.2 4. How often does management review available controls?

From the interviews that were conducted it was found that the Private Employment Agency fees are not often reviewed. After a probe for detail it was mentioned that the work of the ministry is not for profit making but providing a service to the nation. 70% mentioned the challenges of a change in currency and 30% commended on the debtor collections policy

4.2.5. What are the internet challenges on Private Employment Agencies?

As confirmed by the interviews ninety percent said they were not connected to the internet and ten percent who agreed were in top management planning to launch the website for the Ministry for the future.

SECONDARY DATA

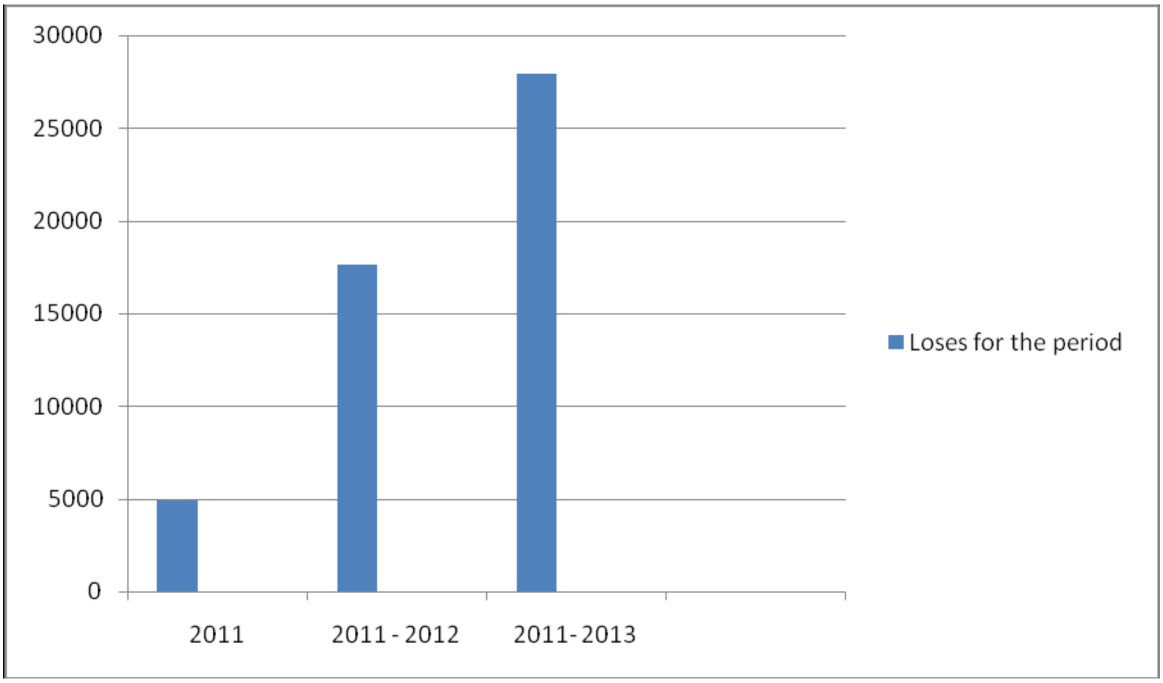
Table 14 Summary of budgeted and actual revenue received in respect of Private Employment Agency fees

Year	Estimated Revenue $	Actual Revenue received $	Variance $	Variance %
2011	10 000	6 000	(4 000)	(40)
2012	12 000	4 000	(8 000)	(66.66)
2013	12 000	3 800	(8 200)	(68.33)

Source: estimates of revenue and expenditure Statement (Blue book) for the year ending December 31, 2013 and revenue returns for periods 2011 to 2013.

The results from table above indicates that for the amount of revenue budgeted for the revenue centre, the Ministry received 60%, 33.34% and 31.67% in 2011, 2012 and 2013 respectively.

Figure 4.3.1 Cumulative loses from 2011 to 2013



Source: **Revenue returns for periods ending 2011-2013 department of Labour Administration**

There was $4 000, $8 000 and $8 200 loses in year 201, 2012 and 2013 respectively giving a cumulative total of $20 200.

Table 15 Netnography

No of Private Employment Agencies on the Ministry's registers	No of registered Private Employment Agencies on the internet	No of Unregistered Private Employment Agencies on the internet
100	37	63

Source 0LQLVWU¶ Private Employment register and recruitment agencies in Zimbabwe.htm

The table shows that there are 100 Private Employment Agencies on the Ministries registers but only 37 are registered and on the internet whilst 63 are on the internet but not registered.

A conclusion can be reached that the ministry can receive only $3700 revenue against a loss of $6300 on those Private Employment Agents yearly.

4.4 Chapter summary

This chapter focused on the data presentation, interpretation and analysis of all research findings. The next chapter offers a summary of findings as well as the conclusion to the research and recommendations

Chapter 5

Summary, Conclusions and Recommendations

5.0 Introduction

This chapter summarises the research findings, discussions of study results relating to the statement of the problem and research objectives. Based on data analysis from Chapter 4 conclusions are presented, followed by the recommendations for future researches.

5.1 Chapter Summaries

Chapter One focused on introductory remarks on the background of the study, the adverse variations in budgeted and actual revenue collections being experienced by the Ministry of Public Labour and Social Services, research objectives and limitations, significance of the research. It also covered the aim of the research and objectives to be achieved at the end of the study.

Chapter Two brought up works of various scholars and authorities on the revenue collections on Private Employment Agencies, including experiences of the China, Tanzania, Geneva and other developing countries. It went on to look at convention No 181 of the fee paying Private Employment Agency. Raeside (2010) reporting on the issue of use of social networks whilst Quah(2008) commented on corruption in Asian countries. The challenges associated with the Private Employment Agencies registration was another factor looked into and the related best practices. It further reviewed the technological and related advancements, the risks associated with the use of the internet and the regulations of Private Employment Agencies in Zimbabwe according to the Labour Act chapter (28:01). The literature assisted the researcher to have abroad and in-depth view of the research topic.

Chapter Three focused on the research methods used in data collection and these are questionnaires, personal interviews and netnography. Due to technological advances a netnography sample had to be chosen and stratified random sampling was used to select the appropriate sample for the research. For data collection questionnaires (with a lickert scale to measure responses from respondents) and interviews were used as the research instruments. Data validation and analysis is also presented in this chapter.

Chapter Four dealt with data analysis, presentation and interpretation of research findings which aided in the recommendations. Data was analysed and presented in the form of tables and figures which assisted in the interpretation of the data. The mode was used as a base in statistical analysis of data. 87% of the questionnaires distributed were responded to and these were targeting employment officers. The data presented indicated that 63% of the Private Employment Agencies were on the internet but not on the Ministry's registers.

5.2 Major Findings

5.2.1 To establish why licence fees are not paid timely.

It was found that lack of resources used by employment officers like vehicles and fuel was a major determinant to Private Employment Agency monitoring and inspections which is supposed to be done often. No statements or invoices were issued out to show the account status of an Employment Agency. Also documentation of all actions was very weak for instance delisting of an Employment Agency and change of physical addresses. Employment agencies offering different services without a clearly defined account ownership were also seen.

5.2.2 To analyse the implementation of guiding principles on revenue collections.

It was noted that the Labour Act is not clear on how to deal with Private Employment Agencies on the internet and the extent to which a penalty shall be charged before the agency is delisted. Training on matters to do with Private Employment registration was preferred to employment officers only and accounts staff left out.

5.2.3 To assess adequacy and qualification of personnel involved.

Personnel involved hold a minimum of a diploma and is adequate but there is high staff turnover in the middle ages citing low salaries and some discharged due to corrupt activities.

5.2.4 To establish best practices for improving revenue collection.

The study revealed that there are no guidelines for debtor collection policies for Private Employment Agencies and that there is inadequate use of the internet to implement the requirements of licence fee collections. There is a challenge of when to create a debtor in the system.

5.3 Conclusion

The research was a success as it helped the researcher amass more knowledge on revenue collections from licence fees on Private Employment Agencies. The researcher unearthed more data that could not have been found through perusal of notes and texts.

In view of the findings, the researcher has concluded that lack of adequate use of the internet has affected negatively on rate at which the licence fees from Private Employment Agencies is being collected on a yearly basis.

5.4 Recommendations

The ministry or government should create a website to cater for Private Employment Agencies in Zimbabwe as it is losing $6300 yearly through unregistered Private Employment Agencies on the internet giving a cumulative $18900 for the period under study.

The Ministry is encouraged to take a leaf from other countries like, China, Tanzania and Australia where they have Private Employment Agency Acts. In 2012 the Standing Committee of the National People's Congress in China issued amendments to Labour Contract Law of 2008.

The adoption of best practices by the ministry on receivables and providing general guidelines as well as procedure with reference to State Administrative Accounting Manual (SAAM) and train appropriate staff. According to www.secstate.wa.gov past due receivables are to prepare aging reports at least monthly and the reports must be reviewed by management.

Establish the Corrupt Practices Investigation Bureau (CPIB) like is done in Singapore

The ministry should continue to review the internal control system continuously as their continued review would help tackle any changes in the control and economic environment.

The ministry should continue to have management reviews on the system as it assists in being proactive than reactive.

5.5 Areas for further research.

Further research is therefore needed to undertake deeper investigation and analysis of Private Employment Agencies fees performance in Zimbabwe. Research findings from such a further research would help capacitate policy makers in developing countries like Zimbabwe which needs equitable distribution of financial resources. Given that the financial and economic environment is dynamic there is surely need for a further research.

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Appendices

Appendix 1

The Secretary

Ministry of Public Service Labour

And Social Services

Harare

18 September 2014

Attention Mr E.C Gapara

RE: APPLICATION TO CARRY OUT A DISSERTATION IN THE MINISTRY OF PUBLIC SERVICE LABOUR AND SOCIAL SERVICES D. SANDE: EC NO 3010676Y ACCOUNTANT.

I am Daniel Sande final year student at Midlands State University and l would like to carry a research in your Organisation on An investigation of Private Employment Agency fees performance a case of Ministry of Public Service Labour and Social Services.

Information gathered will be treated confidentially, kept anonymous and for academic purpose.

Your usual cooperation is greatly appreciated

Yours Faithfully

Daniel Sande
Registration Number R12368E

Appendix 2

Cover Letter

Midlands State University
P Bag 9055
Gweru

22 September 2014

Dear Respondent

RE: REQUEST TO RESPOND TO QUESTIONNAIRE

I am a final year student at the Midlands State University undertaking a research towards the Bachelor of Commerce Honours Degree in Accounting.

The purpose of this questionnaire is to obtain an in-depth data concerning the Private Employment Agency fees policy, implementation guidelines, human resources, internal control, management reviews and best practices in revenue collections.

All the information you provide will be treated in the strictest confidence and findings are strictly for academic purposes only. I therefore humbly request for your responses.

Thank you for your cooperation

Yours faithfully
Sande Daniel
Registration Number R12368E

Appendix 3

Research questionnaire

Guidelines for the completion of the questionnaire

Please tick the appropriate box provided ☐

Legibly inscribe your comments where applicable

1. What is your occupational position?

Top Management ☐ Middle Management ☐ Lower Management ☐ General Staff ☐

2. For how long have you been employed in the Ministry/Organisation (years)?

Above 20 ☐ 16-20 ☐ 11-15 ☐ 6-10 ☐ 1-5 ☐ less than 1 ☐

3. What is your highest qualification?

National Diploma ☐ Higher National Diploma ☐ First Degree ☐ Masters Degree ☐

Other ☐

If other specify………………………………………..

4. Private Employment Agencies are advertised through the internet

Strongly Agree ☐ Agree ☐ Disagree ☐ Strongly Disagree ☐ Unsure ☐

5. The policy document on Private Employment Agencies is readily available

Strongly Agree ☐ Agree ☐ Disagree ☐ Strongly Disagree ☐ Unsure ☐

6. You are conversant with the Statutory Instrument no 55 of Private Employment Agencies

Strongly Agree ☐ Agree ☐ Disagree Strongly ☐ Disagree ☐ Unsure ☐

7. The Revenue collections Policy on Employment Agencies is clear in the Public Service.

Strongly Agree ☐ Agree ☐ Disagree Strongly ☐ Disagree ☐ Unsure ☐

8. The accounts personnel is readily available to receipt and update records

Strongly Agree ☐ Agree ☐ Disagree Strongly ☐ Disagree ☐ Unsure ☐

9. There is a strong human resources base to asses and register Private Employment Agencies

Strongly Agree ☐ Agree ☐ Disagree Strongly ☐ Disagree ☐ Unsure ☐

10. The Ministry of Public Service complies with I L O conventions

Strongly Agree ☐ Agree ☐ Disagree Strongly ☐ Disagree ☐ Unsure ☐

11. The Ministry has a website that caters for Private Employment Agencies

Strongly Agree ☐ Agree ☐ Disagree ☐ Strongly Disagree ☐ Unsure ☐

12. Supervision and monitoring of Private Employment Agencies is excellent

Strongly agree ☐ Agree ☐ Disagree ☐ Strongly disagree ☐ Unsure ☐

13. Segregation of duties in registration of Private Employment Agencies is excellent

Strongly agree ☐ Agree ☐ Disagree ☐ Strongly disagree ☐ Unsure ☐

14. In the Public service debtors collection policy is excellent

Strongly agree ☐ Agree ☐ Disagree ☐ Strongly disagree ☐ Unsure ☐

15. Performance gap with respect to Private Employment Agencies Globally is excellent

Strongly agree ☐ Agree ☐ Disagree ☐ Strongly disagree ☐ Unsure ☐

16. The Private Employment Agency fees are reviewed

Quarterly ☐ Semi-Annually ☐ Annually ☐ Seldom ☐ Unsure ☐

17. Revenue received from Agencies is heavily relied on information given by

	Strongly agree	Agree	Disagree	Strongly disagree	Unsure
(i) Accounts personnel	☐	☐	☐	☐	☐
(ii) Registration Division	☐	☐	☐	☐	☐
(iii) Employment Agency	☐	☐	☐	☐	☐
(iv) External Auditors	☐	☐	☐	☐	☐

18. Licence fee collection challenges can be overcome through

	Strongly agree	Agree	Strongly disagree	Disagree	Unsure
(i) Sending timely billing statements	☐	☐	☐	☐	☐
(ii) Documenting all actions	☐	☐	☐	☐	☐
(iii) Reassessment of activities	☐	☐	☐	☐	☐
(iv) Clearly defined account ownership	☐	☐	☐	☐	☐
(v) Sound leadership	☐	☐	☐	☐	☐
(vi) Training of appropriate staff	☐	☐	☐	☐	☐

Any other contributions to share with the researcher

«

« ....

« «

« ....

«

Thank you

Appendix 4

Interview Guide Questions

a) What is the Ministries policy on revenue collections?

b) What problems are encountered in collecting licence fees?

c) What available personnel is there to collect licence fees?

d) How often does management review available controls?

e) What are the internet challenges on Private Employment Agencies?