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EFFECTIVENESS OF MANAGERIAL CONTROL TOOLS IN LOCAL AUTHORITIES: CASE OF CHIPINGE RDC

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The undersigned certify that they read and recommend to the Midlands State University for acceptance; a dissertation entitled, the effectiveness of managerial control tools in Local Authorities. The case of Chipinge Rural District Council. Submitted by Praise Mucheri in partial fulfillment of the requirements of the Bachelor of Science Honors Degree in Local Governance Studies.

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DEDICATION

This study is dedicated to my father Tenson and my mother Judie, my brothers Misheck and Tasma for their love, support and inspiration.

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Glory to the almighty God, who does not fail, through his mighty power at work within me, to achieve markedly more than I might ask or think. Blessed be the GOD and Father of my Saviour Jesus Christ, who has blessed me with all spiritual blessings in heavenly places.

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LIST OF ACRONYMS

AO	Administration Officer
CAMPFIRE	Communal Areas Management Program for Indigenous Resources
CEO	Chief Executive Officer
CRDC	Chipinge Rural District Council
HOD	Head of Department
HRM	Human Resource Management
IRBM	Integrated Results Based Management
LAMO	Land and Asset Management Office
MLGURD	Ministry Of Local Government, National Housing and Public Works
MOP	Management Operational Plan
NAD	National Audit Department
NGO	Non-Governmental Organisation
UNDP	United Nations Development Programme
VIDCO	Village Development Committee
WARDCO	Ward Development Committee
ZIMASSET	Zimbabwe Agenda for Sustainable Socio-Economic Transformation
ZIMRA	Zimbabwe Revenue Authorities
ZINARA	Zimbabwe National Roads Associations

ABSTRACT

The main purpose of the study was to view the effectiveness of managerial control tools in Local Authorities at Chipinge Rural District Council. The main problem was that Chipinge Rural District Council still lags behind in terms of providing its services to the residents due to its poor financial base. The managerial controls is a global concern that stresses continuous improvements to fit the changing environment. Managerial control tools came to light due to the poor work performance and the centralized approaches that were used in delivering services. A review of the related literature was also carried out in a bid to establish what other authors say about the managerial control tools and service delivery in local authorities. The main sources of literature were acts of parliament, textbooks, the constitution and journals. The research design used was a case study research where one single unit is extensively studied in depth within a limited time scale. Interviews and questionnaires were used to collect data during the research. Data was presented in forms of tables, graphs and pie charts to illustrate research findings and responses gathered. It was found out that managerial control tools had a negative impact on work performance and results though they are also some positive effects, some improvements were needed in the control tools of Chipinge and some residents did not know whether control tools was being practiced or not in Chipinge. Conclusion and recommendations were made on how to improve the work performance and serve delivery process so that developmental goals, organizational vision and mission are easily achieved and services are accessible to everyone.

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CHAPTER ONE

1.0 Introduction

This chapter covers the background of the study, statement of the problem, main topic, research objectives, research questions, limitations of the study, and the delimitations of the study. Then a summary will be given at the end of this chapter.

1.1 Background of the Study

In a ceaseless effort to provide the best managerial controls to the public sector organisations, Local Authorities have failed to follow the management control tools used within their organisations due to many problems. Local Authorities are there to cater for the welfare of the people in different communities in the areas of its jurisdiction. The types of managerial control tools include the job descriptive, organisational structure, strategic planning, code of conduct, use of policies, the budgetary control, Constitution, Rural District Councils Act Chapter 29:13, By-laws, Internal controls – tool for both Internal and External audit. This research is going to focus on why Local Authorities are facing financial problems which lead them to provide poor service provision to its residents. Using a case study of Chipinge Rural District Council and why they are failing to meet their targets activities especially paying the lower subordinates as the control mechanisms are becoming the greatest challenge to the employees work performance.

Chipinge RDC is facing financial challenges .it is now becoming a major problem in terms of raising finances. The RDC Act Chapter 29:15 mentions the sources of revenue for Rural Councils in rural areas. Some of the sources include land development levies, Income Generating Projects, unit taxes, CAMPFIRE projects, property taxes and shop licences. The above mentioned sources of finances have contributed so much to the operations within the Council. The financial management has become a problem within Chipinge RDC

1.2 Statement of the problem

Chipinge Rural District Council as a local authority is expected to provide good governance and better service delivery to its residents that is catering for the welfare of the people. In other words it is justified as the provision of needs and wants to the community. The Council is failing to raise adequate finances to finance the required services by its residents. The Council is also failing to use the managerial tools drafted for them by their superiors. The Council is facing financial problems. Council is failing to provide adequate resources to the employees like stationery, salaries backlog and failing to provide services for good waste management collection due to

financial crisis and the organisation is failing to use its resources which generate revenue. These challenges have resulted in numerous factors which include poor corporate governance, inadequate financial and poor management capacity Wekwete (2014).

Makanyeza (2013) postulates that political interference, manipulation, corruption, lack of accountability, transparency, inadequate citizen participation, poor human resources policy, failure to manage change, lack of employee capacity, poor planning and poor monitoring and evaluation plays a major role in declining the services offered by Local Authorities. This research is focusing on evaluating the effectiveness of managerial control tools in Local Authorities.

1.3 Research Objectives

The specific objectives of the study are as follows:

- To identify the causes of poor managerial control at Chipinge Rural District Council.

- To analyze the effects of managerial control at Chipinge Rural District Council.

- To come up with challenges associated in practicing managerial control tools at Chipinge Rural District Council.

- To provide recommendations on improving managerial control tools at Chipinge Rural District Council.

1.4 Research Questions

- What are the causes of poor managerial tools at Chipinge Rural District Council?
- What are the effects of managerial control tool at Chipinge Rural District Council?
- What are the challenges associated in practicing managerial controls at Chipinge Rural District Council.
- How could be the possible recommendations on improving managerial control tools at Chipinge Rural District Council?

1.5 Significance of the Study

1.5.1 To the researcher

The researcher will be an enhancement of personal knowledge and experience on how to carry out a research project. The research is also a partial fulfilment of the requirements of Bachelor of Social Sciences Honours degree in Local Governance studies at Midlands State University.

1.5.2 To the university

The research may be used as a study material for further investigations on the managerial control tools and procedures used in Local Authorities worldwide.

1.5.3 To the organization

The research will assist the organisation in implementing the appropriate managerial control tools and procedures to build and maintain a strong base for financial sources of income to achieve a better service delivery. The research will also assist in implementing the organisation to have enough resources to cater for its services in improving the good name.

1.6 Assumptions

- Respondents will provide honest opinions regarding the research findings.

- Selected interviewees will respond in time.

- Stakeholders especially customers interviewed have a clear knowledge and understanding of coming up with specific sources of generating income.

- Information from respondents will be accurate, complete and relevant and can be relied on.

- Poor managerial control tools and results in failure to follow the legal framework which guides the local authorities when performing their roles.

1.7 Definitions of key terms

Local government : Local government is defined as the government by the popularly elected bodies charged with administrative and executive duties in matters concerning the inhabitants of a particular place or district (Appadorai (1975)

According to Kyenge (2013) Local government focuses on the transfer of political powers to local areas by involving the inhabitants in the provision of basic needs in their respective communities.

Local authority: A local authority is an organization that is officially responsible for all the

public services and facilities in a particular area.

1.8 Delimitations

- The period under which the research will be investigated, will be six months.

- The company management and suppliers will be interviewed and will be used as part of the research.

- The research participants will be drawn from Chipinge Rural District Council

- The information in this research will be collected through a number of methods which include the textbooks, newspapers, company records, journals, ideas and skills, internet and reports etc.

1.9 Limitations

- There will be no enough time to fully obligate to the research because the researcher will be having additional educational commitments.

- There will be no adequate finances to cover all parts of the district whilst conducting the research.

- The research will be using qualitative approach. The findings might be different if the quantitative approach is tackled. The researcher will be using the qualitative aspects to support the findings.

- After pursuing this study it will definitely help the organisation to live and maintain its managerial control tools and procedures in place. It is of greater value to the organisation.

1.10 Summary

This chapter covered the background of the study, statement of the problem, main topic, research objectives, research questions, limitations faced, the delimitations of the study and summary. The next chapter is on literature review.

CHAPTER 2

LITERATURE REVIEW

2.0 Introduction

In this study the researcher is going to focus on literature of managerial control tools used in local authorities. The managerial control tools include the organisation structure, strategic planning, the organisation code of conduct, the job description , the Budgetary control tool, Constitution , Rural District Councils Act Chapter 29:13, By-laws, Internal controls − tool for both Internal and External audit and use of policies to mention a few. This research is going to focus on the literature of the above tools mainly focusing on problems of budgetary control tool, focusing on why Local Authorities in many countries? Using a case study of Chipinge Rural District Council. The researcher is going to have an overview on financial managerial control tool focusing on self-financing in local authorities , internal controls , legislative framework, budgeting and ethics in financial management to mention a few.

2.1 Empirical Literature Review

Literature review is the range of all offered documents both published and unpublished on the theme, which hold data, ideas, data and proof written from particular standpoint to fulfil certain aims or express certain views on the nature of the topic and how it this to be investigated and the effective evaluation of these documents in relation to the research being proposed (Hart 1998).A literature review seeks to analyse the content of researched material into more depth.

Anthony (1965) defines management control as a process by which the manager make sure that the resources are acquired and used efficiently and resourcefully to realise the organisational aims and therefore perfuming and achieving organisational goals by being efficient . Anthony (1988) went on to specify his definition by saying that management tool is defined as a process by which the managers influence other members of the organisation to implement strategies within the workplace. Some are of the view that managerial controls can be one of the best task for management and it involves setting standards, measuring it and taking corrective measures when necessary. It can be summarised as a management function aimed at achieving defined goals within a stated time frame to terminate or minimize the difference.to manage and operate organisational functions.

 Public sectors like local authorities are facing challenges in practicing the managerial control and procedures they must use within the organisations in order to perform their duties efficiently and

effectively in service delivery. Control tools emphasises on correct use of company resources for the benefit of the company .The managerial tools refers instituted mechanisms to control material and human resources for example check in check out register is a control tool for human resources, use of policies and procedures for example housing policy, hierarchical controls that is the organograms , job descriptions and stand allocation policy, recruitment , staff development., their organisation code of conduct , the condition of services ,the Acts of Parliament that is the Rural District Councils Act Chapter 29.13, Statutory Instruments ,the Constitution and by-laws , the performance management systems (IRBM) Integrated Results Based Management ,budgetary control systems that is allocation of funds to vote, internal controls that is Audits ,. This research is going to focus on different management tools that affects the operations within the organisation and a deeper understanding about how the different managerial tools and procedures affected the organisational functions and operations. Since the country is facing economic hardship, it leads Chipinge Rural District Council to face many challenges in improving better service delivery to its residents and the employees will become reluctant to do their tasks hence led to poor service delivery. The organisation is failing to meet the targets of 30/70 directive from the Minister's declaration hence failing to pay the employees and improve the standards of living for the residents in Chipinge District.

Globally in Asia, some local authorities in Malaysia are facing problems in dealing with management tools to control the organisational functions at hand. Malaysian local governments are facing problems of managing their assets which benefit the organisation in generating revenue and misuse of organisational funds. Immovable assets like land, buildings and infrastructure remain important resources to the organisation that straight impact the revenue and expenditure of many local governments worldwide. These immovable assets represent one key factor for adequate financial source on local authorities. Soeb et al (2011) and Thermally and Kuppusamy (2013) views that local authorities finance is a serious issue that affects the operation of local authorities in Malaysia due to big sums of income involved in these movable assets , local government need to ensure that they could obtain a reasonable return on the investment made, as highlighted by National Audits department (2011) it is uncommon that examples of wastefulness, extravagance and mismanagement have been detected which indicate that public money has not been wisely spent. Therefore it becomes important to explore the factors that hinders the achievement of valuable return from asset management in local government in Malaysia. According to Danilah and Siti Nabihah (2011), The audit body was also not spared in discussion on issues related to inefficient local authorities' property management activities. In general, the establishment of National Audit Department of Malaysia was an effort to strengthen financial

management of the public sector administration and to ensure all government rules and procedures have been implemented and complied with (National Audit Department, 2007). In Malaysia National Audit Department does not specifically involve in performance evaluation of the assets owned by local authorities. In Malaysian practice, National Audit Department does not specifically involve in performance evaluation of assets in local government. For example UK and Australia there is no report on performance of local government's property management that has been proposed by the National Audit Department in Malaysia.

Regionally in Africa they are some local governments facing the same challenges in managing the budgetary tool which resulted in lack of funds, for example in Nigeria budgeting is the nerve of management tool for financial resources in both public and private organization. It is one of the powerful instruments for effective financial management and control in both developed and developing countries Adamolekun (1983). Local governments in Nigeria are recognized to suffer from inadequate and poor budgetary control. Some of the scholars views that the checks and controls are toothless bulldog that barks but cannot bite, despite these checks and control, poor funding remains the most cited reason for the inefficient implementation of public policies and programs at the grassroots in Nigerian local governments. Aloe (2012) states that these factors are issues of unequal share of resources, absence of fiscal economy, dishonesty and corruption.

Some local authorities in Zimbabwe are also facing the same challenge of financial problems. Mabika (2015) is of the view that Local authorities are functioning without adequate technical workforce in both Engineering and Health Departments. Trained and qualified staff are left due to non-payment of their continuing salaries as local authorities are dwindling to recompense their staff. Computers are limited which resulted in local authorities to continue use manual systems in all departments. Local authorities cannot afford to purchase computer hardware and software for their operations due to financial crisis. Sithole et al. gave an example of Mutare City Council as it was crafting Budgets and can only borrow for capital expenditure with full discussion with citizens and approved by the Minister. These borrowed taxes can develop the local authority's liquidity situation as well as improve service delivery. The borrowing channels are exposed but local authorities cannot borrow because they do not have the capacity to repay the loans. Their collections are too low to allow the use of this facility.

According to Coutinho (2010) he states that property and government structures are not charged at any rates. Looking at asset management control , Councils are failing to capture new properties

onto their assessment rolls through additional, therefore losing a percentage of revenue in the process ,land is only charged rates, while the improvements are not taken or the valuations are grossly understated. The Act obliges Councils to create evaluation sectors and rating units to be assigned to residential properties for rating purposes and both local authorities have unsuccessful comply and continue to base their rates for residential properties on valuations on their rolls as if they are non-residential properties. Health services offers fixed consultation fees for adults and low charges for children under the age of 12 years and it's about 50% of grown-up age. It contains charges for any medication and old aged people are treated for free. Income from health fees constitute between 1 percent and 5 percent of total revenues. Rural councils do not normally receive significant income from health fees since there are low income not covered by health insurance. Generally there is lack of proper setting of fees charged, poor enforcement of by-laws governing the use of council amenities like the schools, street parking, flea markets, swimming pools and caravan parks resulting in Councils failing to maximise revenue generated from these sources. Bus entry fees are earned by both rural and urban councils and for a Council like Masvingo City Council constitutes about 4 percent of total revenues in 2007. In addition, there has been a huge skills flight that has seen qualified and experienced personnel leaving the public sector due to poor remuneration and conditions of service.

Due to the economic hardships of the country, rural local authorities are not financially stable. This is due to residents failing to pay Council charges as stated by RDC Act Chapter 29:13 and by laws. Costs of corruption are not only weighed in the financial terms only, there is also the misuse of Council funds especially the top management. Councils has been mainly affected by the poor economy such that their good governance is at stake. This has been a challenging task for the Local Authorities as most Councils are lagging in service delivery due to shortage of funds which therefore makes them ineffective to serve the needs of the communities. The central government is supposed to help Rural Councils with financial assistance but due to the crumpling economy and corruption amongst the local authorities official's effective service delivery is far from being achieved as huge and secured financial pool is much critical for local authorities to be effective in their service delivery. Asset management tool also brings about a challenge through that people are failing to pay rent for the council amenities they owns. Most rural councils are also facing a challenge as school headmasters are failing to pay the development levies yet that school belongs to a local authority. This has led to poor financial bases and failing to raise funds through Council assets.

2.2.0 Theoretical framework

Mutale (2015) juxtapose that the management theories was mainly concerned to improve management effectiveness in organisations. The types of management theories incudes Taylors scientific management theory, Maslow's hierarchy of needs , McGregor X and Y theory ,administrative theory and bureaucracy theory , the behavioural approaches and the systems approaches and the contingency theory for risk management. Understanding of organization models is importance for successful controlling and management towards assistance to meet the challenges like efficient, competition, and economical uses of resources and maximum output, knowledge of management and theories of management is basic constraint.

Thus, the classical theories provide the tools managers of local authorities require for dealing with their managerial challenges. Grey (2005) is of the view that classical theories enhance the management abilities to predict and govern the behaviour of the workers. In this sense, workers in Zimbabwe local authorities behave in a manner that inhibits proper service delivery. Theories of management that managers of local authorities in Zimbabwe and worldwide should be familiar with. These models therefore are planned to estimate and control such kind of behaviour in organisations. However, these theories study the responsibilities functions of message in the organisation and ignore the human relational and preservation purposes of communication. It is essential for leaders and managers of local authorities to become alert of the theories of management so as to reduce the challenges facing local authorities which include finances due to corruption.

2.2.1 Scientific management theory – Fredrick Taylor

Scientific management theory is a theory that examines work runs to increase economic productivity, mainly work productivity in organisations. This management theory was developed by Frederick Winslow Taylor in the 1880s and 1890s in industrial businesses. It is one of the approaches used by local authorities to measure the performance of employees whilst performing their duties. Taylor came up with four principles which says company leadership should develop a standard method for doing each job using scientific management, workers should be selected for a job based on their skills and abilities, work should be planned to eliminate interruptions, wage incentives should be offered to encourage increased output.

Shake (2008) defines scientific management theory as the solution to the problem of all organisational conflict. For instance local authorities in Zimbabwe, clashes are more marked due

to unlike partisan changes amongst council employees and officers. Taylor came up with principles in his management theory that is to increase efficiency. The theory ensures that workers should be competent and become skilled so that they can be rewarded positively for them to have positive outcomes. Harare city council permit their employees to further their studies in order to enhance service provision to improve the managerial knowhow in human resources. Therefore, it becomes paramount for leaders of local authorities to train with the scientific management theory so as to help resolve conflicts, increase efficiency and effectiveness for increased productivity. Just like Nigerian local authorities employees, they are failing to further their studies knowing that they have been promised job for life yet they are many people outside the organisation who are willing to improve the services because they have good qualifications. The Treasurer is also aware of all accounting activities at the Finance department hence support the theory which says workers should be selected according to their skills but however the department was affected because other employees were becoming reluctant in preparing even the annual budgets knowing that it was the responsibility of a Treasurer

2.2.2 Max Weber – Bureaucratic theory

One of the most unique philosophers in the present managerial theory is that of Max Weber 1864-1920 he was the founder of the administrative managing concept. He was a German sociologist and political economist who noticed bureaucracy in a constructive light believing it to be more rational and efficient than its historical predecessors. The bureaucratic management theory of Weber also has two crucial foundations. First, it involves constructing an organization into a hierarchy and he included the organization and its members are governed by clearly defined rational-legal decision-making rules and each component benefits an organization to realize its objectives.

A managerial hierarchy is the procedure of the institute through equal authority in a situation to the heights above and beneath it. For example all Rural Councils in Zimbabwe has the chief executive officer as the head of the head of the organisation followed by the head of departments. The ministry is also responsible for approving budgets etc. The minister has too much powers on local authorities. Some Councils requisition books is kept in the buyers office hence will delay production since the books will be waiting for the signatures of the superiors hence affects the organisational performance . The Ministerial Directive of 1984 postulates that there need for hierarchy from the communities to the Council, this is where the village heads WARDCOS and VIDCOs appear in order to promote community participation and allow the communities make

their own decisions. Each level answers to the level above it, with the ultimate leader of the organization at the top.

2.3 Causes of poor managerial control tools in local authorities

2.3.0 Introduction

Many scholars have come up with different causes of poor managerial control tools in local authorities. Local authorities worldwide are failing to provide better service delivery to its residents. The causes of poor managerial control tools include corruption, lack of autonomy, nepotism, lack of unskilled employees , inadequate poor budgetary allocation , administrative inefficiency to mention a few. The researcher s going to focus on how it causes poor managerial control tools not to function in a proper channel.

2.3.1 Corruption

Palmier (1985) is of the view that corruption is the use of public office for private advantage. It is a very thoughtful wrongdoing which could test social and economic development around all nations and it is hampering labours that nations are creating towards attaining organisational goals and objectives. Corruption is an eye of life in most societies, but it can be efficient in public institutions in developing countries. Werner (2006) views that corruption changes its attractiveness in response to moving socio-economic, cultural and political factors. It postures a serious warning to public administration, and has often resulted in inefficient provision of services. Sithole (2013) postulates that in Zimbabwe urban local authorities has become notorious in providing poor service delivery. Sithole (2013) states that in Zimbabwe local authorises just people are regularly told "Sit there while we try to sort out your problem" and they are made to wait until business closes down, and then they are told to come back on the next day and the day after that. The waiting often only ends after a bribe has been paid. For instance the Technical Department took so long to approve plans for clients hence will led to Council officials being bribed in order to speed up the process. Wafawarova (2011) mentions that corruption has a destructive control on socio economic rights as it deny development and quality to the most helpless members of society. He also states that this is harmful in developing countries, which have fewer resources and these are more vulnerable if these resources are wasted or not used effectively and adequately. Ali (2008) mentions that corruption reduces the effectiveness of public administration and impedes a local authority's ability to use its available resources to progressively achieve the full realization of better service delivery. Women have been seen to suffer as corruption makes it difficult for some of them to access resources and services in order to sustain their lives as they are vulnerable to sexual extortion.

2.3.2 Lack of Autonomy

Autonomy just means freedom, independent and being independent from exterior and isolated control. Chipinge Rural District Council has no freedom when it comes to decentralisation and the interference of Ministerial powers. According to the Rural District Council Act Chapter 29:13, the minister has too much powers on local governments. The Urban Councils Act, Section 52(3) of the Rural District Councils Act (RDCA) empowers the Minister to direct a Council to reverse, suspend or rescind any of its resolutions or decisions if the Minister considers that the resolutions or decisions are not in the interest of the inhabitants of the area, or in the national or public interest. Section 53 (1) and (2) of the RDCA also provides for the Minister to direct that certain resolutions shall require his approval failing which any such resolutions are invalid. Section 157 of the RDCA provides for the suspension of all or any of the councillors from exercising all or any of their functions by the President if he considers it necessary or desirable to do so in the public interest or in the interests of the people of the area hence led to the poor effective managing tools. This will led to more delays since the Minister will be handling other issues pertaining to the Ministry unlike countries like Local Government in Nigerian ,they are totally independent and managed by federal and state governments who dominate over the local government administration through the state government offices of local government affairs.

2.3.3 Unskilled Workers

Local government in Zimbabwe have the problem of inadequate skilled workers such as engineers, accountants, medical doctors and nurses, town planners, statisticians, etc. Rural District Council are facing a challenge in providing the best health facilities as they are lacking qualified nurses and failing to provide medication to their clinics in the District. Just like other local governments in Nigeria they are facing a lot of problems in providing inadequate skilled workers such as engineers, accountants, medical doctors, town planners, statisticians, etc. The main purpose for this unfortunate development are that there is a very low image of local government in the thoughts of experts. There is also lack of job agreement that can save them in the local government. Most skilled and qualified personnel's and professionals prepare to flutter their break either in private organisations or establish their own growth points and rural service centre rather than risk staying at the local government where there are no compensation rewards. Local governments are now relying on skilled labour For instance some are diploma and certificate holders who cannot defend the certificates they hold. These circumstances are a great challenge to local government efficiency. People who are not aware of their exact positions can become effective and productive.

2.3.4 Inadequate and Poor Budgetary Allocation

Local governments in Zimbabwe are known to be affected by challenges of poor budgetary allocation and inadequate finances. Normally in Zimbabwe local authorities after the approval of Councils budget. Councils are not able to plan according to the drafted budget because the Minister was normally reduce the income and expenditures on the approved budget therefore affect the operations and management performance to such an extent that workers will not be able to acquire their salaries in time. There was a situation where by local authorities accounts was garnished by ZIMRA due to lack of funds to provide services to the clients. Also the cancellation of bills in local authorities led to poor financial management. This is being prepared by cutting off of the allocation of budgets by some state Ministers for political reasons and an animal that eats the heart of local authorities that is corruption. The siphoning of funds through frivolous activities and fictitious contracts to their party members and friends greatly affects the financial needs of local governments. This is one of the major reasons why local government especially local authorities in Nigeria performs below expectation, thus creating the third tiers of government meaningless and lacking the local democracy. Section 301 of the Zimbabwean Constitution states that not more than five percent of grants are given to local authorities from the National Government , this are just written information in papers yet local authorities are not even given a single cent . This empty promise also hinder the budgets as Councils will save money to develop other purposes waiting for the certain percentage of funds which will not be fulfilled this therefore experiencing a decrease in work performance and poor service delivery hence affects the drafted objectives which hinders productivity.

2.3.5 Administrative Inefficiency

Local governments in Zimbabwe normally experiences administrative inefficiency and ineffectiveness resulting from poor educational qualifications of staff, poor motivation as propounded by Maslow's hierarchy of needs and McGregor X and Y , autocratic leadership that is the leadership from the top management to the lower subordinates and poor work environment. Most local authorities especially in Africa are experiencing shortages in stationery for instance bond paper to print committee meetings minutes and printers which contributes to the misuse of funds because employees minutes will be typed and printed outside the Councils premises hence experiencing a challenge in funds. The management and control of finances is a central dynamic in the management of local governments. The quality effectiveness of local government services will be determined with the quality and quantity of employees in the structure. Politicians whilst campaigning promises people through cunning off ways to remain in office and swell their private

financial bank accounts with public funds from the local government. They abandon principles of good governance and democratic ideals that are important in supporting administrative efficiency in order to fulfil their selfish desires especially Councillors who will not be acting on behalf of the community since they are the ear to the local community. Councillors are the one who come with the communities grievances to Council therefore they act as mediators.

2.3.6 Introducing Change

Change is a serious challenge in public sector organisations especially in local authorities. Some scholar's views that change is just transforming from the previous to current situation which the organisation will implement. Some researchers also views change as an alteration of an organisation environment, structure, culture, technology and people. It can be a constant force, an organisational reality and normally responds to an opportunity or threat that arises. Local authorities in Zimbabwe faced a lot of challenges after the introduction of many changes which affects the organisation to perform its duties and fulfil the promises they made to the residents or communities. Some of the changes which were introduced in local governments were the Ministerial changes. At first local governments had one combined Ministry which was the Ministry Of Local Government ,National Housing and Public Works and the rural Councils Ministry was formed to Ministry Of Rural Development which led most of the Rural Councils to resist that change. The introduction of policies such as ZIMASSET and IRBM, Ministerial Directive and the cancellation of bills. Such changes lead the organisation to perform poor. For instance, introduction of change when the management will change the time for starting work and dismissal from work. At first workers will become reluctant. This is evidenced by Kurt Lewin first step of introducing change at the unfreeze stage where employees need the driving forces that will motivate them to support and accept change. The management finds an alternative that will make every employee accept change and they make use of the check in check out register which made workers accept that change though some resist that change by coming to work late.

2.4 Types and effects of managerial controls in local authorities

2.4.1 Organizational structure

 Organization structure is defined as the way in which organizations activities are divided and coordinated. Nedal et al (2013) views Organizational structure refers to the way in which an organization arranges people and jobs so that its work can be performed and its goals can be met. Many authors have defined organizational structure as the formal system of task and authority

relationships that controls how people have to be cooperate and use resources to achieve organization's goals. It can be managed and changed through the process of organizational design. There are different types of organisations used by public sectors in Zimbabwe especially local authorities. The types of organisational structures include functional, matrix and divisional structures to mention a few.

The organisational structure deals with all departments work towards the fulfilling of the mission statement that aims at enhancing the quality of life of the Chipinge residents of its constituency by enabling residents to have significant influence, responsibility and control over the social, economic, political and environmental development of area of jurisdiction , by providing essential services to the residents in the most efficient, effective, sustainable and pro- active manner and promoting economic planning and development through its own efforts and partnerships with various government departments, pro-states, quasi- government organizations and Non-Governmental Organizations (NGOs) by prevention and controlling the anti-social behaviour of individual or an organisation which is not in public interest.

The organization used democratic style of leadership where decision-making can be made at the point of work at departmental level. The heads of department are the ones who give feedback to the top management on the activities they would have done and what they intend to do. At Chipinge Rural District Council, all the decisions and responsibilities emanate from the Chief Executive Officer (CEO). At departmental level from top, decision making and responsibility are decentralized in that they are dispersed among an increasing number of management members in the five departments. The department's management had authority over their floor workers, but they report back to the Chief Executive Officer who is in charge of the overall organizational operations.

The reporting is done once a week on Mondays during the Heads of Department meeting. The review is done to see the progress as per department and to forward certain issues that might be derailing the efforts of the organization from meeting its objectives. Contributions are made to come up with ways to meet the targeted goals and objectives. However the organisation relies on the structure of decentralisation where the powers and responsibilities are transferred from the central government to the lower level governments.

Some scholars are of the view that the organisational structure brings a lot of negative effects to the organisations. The structure of the Council brings so many effects to the extent of experiencing poor service provision to the residents in the district. Firstly it creates uneven workload. Nedal et al (2013) argues that poor organizational structure can cause imbalanced distribution of work between departments or divisions. When some areas of a company are routinely understaffed and work overtime to meet workload requirements, Chipinge Rural District Council experienced problems of work overload which results in low productivity for example the Committee Officer was also the Acting Administration Officer and the current Administration Officer was the acting which results in the formation other budget controls since those acting employees will need a certain incentive so that they will be motivated therefore the budget will not be able to meet the requirements stated while other areas struggle to find sufficient work to keep every employee busy, the organizational structure has not been optimized for personnel business requirements ,for instance employees at are doing personnel business in order to earn a living due to salary backlogs therefore this is hindering the service provision in the areas of jurisdiction thus creating poor service provision.

2.4.2 Strategic Planning

Cohen and Eimicke (1993) states that James Mercer Strategic Planning for Public Managers observed that three decades ago, Peter Drucker defined planning as actions taken right now to reach tomorrow's objectives. His definition views planning as a means of deciding what has to be done to prepare a given organization for the future. Hoffer and Schendel defines strategy as the basic pattern of current and planned resource deployments and environmental interactions that indicate how the organization will achieve its objectives. The Strategic Plan comprises of four components which include the vision, mission, values, objectives and competencies. According to the Management Operational Plan (2016) of Chipinge Rural District Council, a vision is a long term focus which looks into the future and the vision that must cascade so that managers will be guided through achieving certain goals. Chipinge Rural District Council vision is "To become a model of excellence in local governance in Zimbabwe by 2030' According to the 5 year strategic planning of Chipinge Rural District Council of January 2007, it mentions that the general aim of this Strategic Plan is to deal with the district's opportunities and threats in terms of the district's strengths and weaknesses. In this process the district vision, mission and strategic objectives and major resource allocations were reconsidered.

Rural Council is failing to make a strategic planning a tool for effective service provision because they are failing to implement a plan. The implementation of a strategic plan results in a number of

factors that managers are not capable because of politics around the organisation. There is a difference in political will as employees , managers and Councillors are in support of different parties hence become an obstacle since many individuals will come up with different political views. There is also a need for resources both financially and human. The Council is failing to raise funds due to the economic meltdown and there is no link between the budget and the strategic planning therefore the plan will not be implemented because the budget will not include Plan. It is not effective since there are conflicts of interests for instance during meetings as Councillors will insists on useless things to be included in the budget especially useless workshops only to enjoy the benefits of Council instead of serving funds for useful purposes therefore the plan will not be implemented. There is also lack of ethics and good governance because there is more self-interest not public interest at the top officials thus forgetting that the main purpose of Councils is to provide the service provision to the communities.

There is also unsustainable wage bills in local authorities that's why the strategic plans are failing to meet intended targets for example the Harare City Council Mayor is having $US27 000 as a wage bill. Most Councils have too many employees and the salary levels are higher, at Councils the general hand's wage bill is more than that of a civil servant who works for government departments therefore funds are misused for prioritising useless things for instance the Travelling and Substances therefore the Officials are considering themselves important. The 70/30 directive from the government is ignored as the 70% is now for staff costs and 30% for service delivery hence rate payers are resisting to pay thus generating low revenue which led to poor service delivery. The above effects shows that the strategic planning is not an effective tool in most local authorities.

2.4.3 Declaration of secrecy

Chipinge Rural District Council Code of conduct for managerial and non-managerial employees defines secrecy as the breaching of confidence for an employee to make disclosures on confidential matters or secrets to unauthorised persons. The Declaration of Secrecy for Chiping Rural District Council states that, for the avoidance of doubt, 'authorised' means is referred to any person , whosoever designated, employed by or working for Council in terms of a contract of employment and includes permanent employees, contract employees, temporary employees, apprentices, employees on secondment and attachments, voluntary employees including any person required to assist in Council business and unauthorised persons shall be construed accordingly by an 'statement' which means any expression of fact or opinion, whether made

orally, in writing, electronically or by visual images and 'publication' which includes a document, book, magazine, film, tape , disc,   electronic publication or other material or thing whatsoever in which, on which or by means of which a statement may be made to 'unauthorised' persons. Council employees uses the declaration of secrecy as a managerial control in order to avoid the disclosure of information outside the Council jurisdiction. Council employees are aware of the control therefore it becomes the gross offence which calls for dismissal from the organisation .According to The Public Service Act Chapter 16:04, it stated that with Public Service Commission (Commission Secretariat) Regulations, 2007 Third schedule (section 41) an acts of misconduct are unauthorized or improper to disclose or use of classified or confidential information outside the organisation as the Council will recognised it as a misconduct. Managers are facing problems with their employees because of secrecy within the organisations. Some employees are disclosing information outside the organisation, for instance there is scenario where the Internal Assistant Auditor reveals information to the people outside the organisation concerning the issue of salary backlogs in the Council. The Declaration of Secrecy become effective as the senior managerial calls for disciplinary hearing and the employee was given an oral and written warning.

2.4.4 Code of conduct

Codes of conduct have been a significant means for prompting suitable behaviour from employees. Therefore the Code of Conduct is useful for instilling discipline in organisations. Woode (2000) notes that codes help to make clear what an organisation intends and expects of its employees in this sense that a code of conduct is purposefully designed to guide the judgment and conscience of people as they make specific decisions. Ngulube (2000) views that code of ethics protects the image of the profession as well as that of the individual members. Aydinlik et al. (2008) mentions that there is a suggestion that organizations implement codes because they perceive them to have some value and are important to the organization. This perception is expected to exude some commitment to them. However he argued that a code by itself is not enough to ensure that the employees of organizations will actually manifest ethical behaviour and that it requires supporting infrastructure if it must ensure that the ethos of the code is entrenched in organisation's life.

A code of conduct is said not to be a substitute for any contractual agreements or disciplinary and grievance procedures. Rather, its purpose is to enable employees to manage their own behaviour and to challenge other people's behaviour at an informal stage. Therefore, in the longer term it is intended to bring about a decrease in indiscipline and grievance issues as they are dealt with

effectively before they become part of any formal process. A code of conduct is said not to be a substitute for any contractual agreements or disciplinary and grievance procedures hence its purpose is to enable employees to manage their own behaviour and to challenge other people's behaviour at an informal stage. For instance, in Australia, The State Service Commission of Australia (2005) identifies two key purposes of the code of conduct namely a guide to public servants on the standards of behaviour required of them and the provision of a basis for more detailed standards which some departments need in order to meet their particular circumstances.

Sakyi and Bawole (2009) argues that the purpose and benefit of code of conduct needs to be related to the way it shapes general behaviour in an organization. Thus the purpose of the code of conduct should be seen in terms of its role in the life of the group of people, individuals and organisation adopting it (Fisher and Lovell, 2006). Fisher and Lovell (2006) identified eight roles for code of conduct in the corporate life of organisation which include damage limitation, guidance, discipline and appeal, information, proclamation, negotiation and stifling. Ngulube (2000) came up with five purposes of code of ethic which instils discipline in the profession and ensures integrity of its members, educates new members of the profession and constantly reminds the old ones of the 'dos and don'ts' of the profession and provides a measure of consistency in dealing with issues, maintains public trust in the profession and serves as a quality control mechanism for the profession's services.

The positive comments were associated with the relevance and impact of code of conduct on improving employee attitude to work and relationships. Sakyi and Bawole (2009) argues that the Code of conduct is good but it is not being used properly. Code of conduct is good but not effective because of lack of supervision to ensure compliance and it has only has minor impact due to the lack of commitment from senior officers. Superiors lack commitment in bringing the best in the use of the conduct within the organisation. It is not effective since it brings out lack of exemplary and committed leadership as the top officials have not displayed exemplary leadership to the practice of the code of conduct as managers are spending much of their time attending unnecessary workshops yet they are responsible for holding trainings so that employees will become aware of the Code of Conduct. In addition, the commitment of bureaucratic leadership is nothing to talk about. Political commitment is a key element for effective and successful practice of a code of ethics. The factors which contributed to this condition is the do-it-yourself approach to management in the public sector together with poor control and monitoring.

2.4.5 Job descriptive

Armstrong (2010) juxtapose that job description could be described under the headings of job title, main activities, tasks or duties. Barry (2003) points out that job description is a written statement of the content of any particular job and it can be distinguished from a person's specification, which describes not the content of the job, but the attribute, which allow individual or group of staffs to work efficiently according to what they ought to do. They note that job description includes a role summary, the essential duties and tasks and minimum education and experience required which allows individual or group of staffs to work efficiently according to what they ought to do. Some scholars are of the view that job description gives directions on what a person should do. It acts as a compass against what is not your key function.

Management uses it to evaluate work performance against prescribed job description and also checking job existence of individual. It can also be called job identification as it includes the title of the job, the department or section on an employee or job number and the name of the job holders. The defined designation of the job ought to be described concisely but precisely. Cushway (2003:6) is of the view that identification with a social category that is to work a work team, a department and an organization is valued and self-involving, and contributes to an enduring sense of self. Every department has its head of department go down to the subordinates with respective job descriptions. A manager must trace on the abilities essential for a candidate to successfully ample the work tasks. Toolkit (accessed:8/4/2014) argues that job qualification must involve evidence like education requirements, job experience or managerial duties that one anticipates ability, language and physical effort ability depending on the nature of work. Employment requirement can practise the results to create job description to touch on the expertise necessary for an applicant to fruitfully complete the job responsibilities. All local authorities in Zimbabwe be it urban or a municipality have got five departments which includes finance, technical, administration and human resources, audit and social services departments and the departments has the employees who are responsible for their job descriptions.

Job descriptions are useful in local authorities because it is seen as an announcement tools that are important in organizations success. The human and Administration department is responsible for transferring all valid information to all departments within the Council, for instance at Councils the department are the communicating tool for all Committee meetings held within the Council. It is the responsible department for all activities within the Council. The good job description delivers an opportunity to obviously communicate to organisations track and they tell the worker

where he or she fits in. Effective job descriptions help to support the direction of employees that is aligning employees with specific goals, mission and vision of the organisation. The manager should assure the inter-functioning of all the different positions and roles needed to get the job done for the customer to increase performance for instance the increase in rate payers in Councils.

Job descriptions help in coverage of all legal bases. For instance in local authorities when recruiting new employees or post jobs for internal applicants, job descriptions tell the candidate exactly what one wants in the selected applicants. Halima (2014) adds that job description is supportive in outlining questions to be asked in the selection interviews, it helps during the orientation or induction procedure and in placement of new workforces on job positions or when shifting or helping co-worker. Halima went on to say effective job descriptions are valuable and helpful in the areas of Human Resource Management such as in job grading and classification, career paths and career growth, handling complaints relating to the responsibilities and tasks, work measurement and working improvement, defining the limits of authority, training and development, developing performance standards, making good relationship and conducive environment at workplace between employees and employers/management and customers. Cashway (2003) supports that the information of effective job description will be useful for job evaluation, job redesign, performance management and organization change.

However there are factors which hinder the effectiveness of employees performance related to job description within the organisation. The factors that hinder employee's performance related to job description are problems that shoot from worker opinions on how they are treated at work and the match between individual and organization needs and desires. Cushway (2003) argues that job description if not planned well can reduce flexibility and it has been criticized on the ground that a job is largely what the jobholder makes it to be. Therefore, rare or high levels of absenteeism and turnover also symbolise force for transformation. Some scholars argued that organizations power react to these difficulties by using the numerous tactics to job analysis and job description by reducing employees' role conflict, overwork, and uncertainty of their works. Furthermore jobs are altered when work summaries in the organization are reformed. Job description has an ongoing purpose throughout the employment lifecycle so it pays to spend some time getting it right.

2.4.6 Budgetary Control
Budgeting is the activity of recording financial and non-financial elements into the budget (Achim, 2009). Blumentritt (2006) juxtapose budgeting as the process of allocating an

organization's financial resources to its units, activities and investments while (Horngren et al. 2004) views budget as the quantitative expression of a proposed plan of action by management for a specified period and an aid to coordinating what needs to be done to implement that plan. The expenditure budget is the financial estimation of resource consumption necessary to achieve company's objectives. Therefore, the budget is a financial or quantitative statement, containing the plans and policies to be pursued during a specific time period (typically a year).

Section 121 of the RDC Act Chapter 29:13 talks about the preparation of budgets in rural local authorities. Most Councils prepare its annual budget during the end of year months. When implementing annual budgets Council should include the stakeholders so that they can express their views hence this is not effective in the sense that Councils are failing to include residents and different stakeholders for instance Councillors .There is also the need to involve the community thus promoting local democracy, residents should be involved right from the start of the budget implementation. After the preparation the budget is approved by the top management and then after the top management approval, the budget will be advertised in the newspaper twice within thirty days so that those who were not involved will pass their respective comments. This control tool is not effective in most local authorities in Zimbabwe both urban and rural since the people are refusing to pay taxes and rates to Council.

It waits for the finance and administration committees to approve it, after the approval of these two committees it then await for the Minister to approve it. Budgets have always played a key role in managing an institution, both private and public, being an important control system in many companies (Ekholm and Wallin, 2000, Merchant and Van der Stede, 2003). Otley sees the budget as the central stage of most organizations' systems of management control (Otley, 1978). The overall objective of the budget is to keep control of the activity done in the company by providing a roadmap for future activities and to set a series of goals to be achieved and the means by which to achieve those goals (Achim, 2009a). Therefore the management efficiency can be appreciated by the achievement of predefined objectives and the means used to their achievement. The several empirical studies proves that budgets are the greatest used preparation and control tool for organisations.

The attributes of an effective budget must be easy and simple to understand as it is the local authorities' communication tool and communication plans. The attributes of a good budget are participatory that is all interests must be represented throughout the process of ensuring will all

changes that are communicated and agreed. It should be comprehensive which means that it should reflect all activities of the local authority and how they will be financed including the challenges and assumptions of Council. The budget must be flexible which means that it should allow unforeseen events and allow for adjustments. It should be also realistic and smart. They are two types of budgets that is capital and operating budget. The capital budget deals with the big cost with one pay to develop something and how to pay for it for example putting water pipes at available new stands, defined as a long term budgeting. Local authorities' capital budget will lists the estimated costs of all items of a capital nature for instance the construction of roads, buildings, purchase of vehicles in Councils. The operational budget is mostly used because it deals with day to day costs and income to deliver services for example the use of fuel costs, stationery, car repairs and salaries and wages. It emphasis on short term benefit that is it offers services that will be used up in less than a year. Some of the several budgets approaches are participatory, zero based, performance and results based budgets and to mention a few.

A lot of research was conducted regarding the part and the significance of budgets in a company. Different writers evidence the fact that budgets are the most used tool for planning and controlling within companies in both developed and developing countries Budgets are used by management for different uses (Riley, 2012) states that the importance of budget as a control tool are to control income and expenditure, establish priorities and set targets in numerical terms, provide direction and co-ordination, so that business objectives can be turned into practical reality ,assign responsibilities to budget holders (managers) and allocate resources ,communicate targets from management to employees, motivate staff, improve efficiency and to monitor performance. Additional authors proof others profits of planning such as avoiding information irregularity amongst top managers and lower-level managers, improving employees work attitudes, providing inspiration to department and committee heads and resultant in a superior level of goal guarantee by lower-level managers that is the head of departments.

Residents would be aware of the Local authorities' services they would want to receive. Effective financial management ensures that there are funds available to implement the Council policies and it is also the key to local delivery. Resident's representatives should understand finances and budgets so that they can engage Councillors on the bigger debates about developing The effects of budget as a managerial tool are that it helps the Council to transform their local areas for example the Council managed to give stands to the residents in and spending priorities. It is effective in the sense that it is one of the Councillors greatest responsibility in approving and monitoring the

Local Authorities budget that provides money to implement the visions. Councillors were done in consulting and co-operating with the residents which means they usually report through ward meetings about the broader budget plans for instance Councillors at held budget consultation meetings in their respective wards to mention on the budget plans and the projects that will affect them.

Considering the criticisms revealed by changed authors regarding the process of budgeting, the budgets are time consuming with this motion. Another criticism is the point that budgets can be affected by different political games .Some authors considered it a problem for budgeting while others sustain the idea that budgeting processes are fundamentally flawed (Hope and Fraser, 2003a). To sustain all this, there are authors that named budgets as being an "unnecessary evil" (Wijewardena and Zoysa, 1999), "a thing of the past" (Gurton, 1999) or even broken (Jones, 2008). These criticism brought to the practice of budgets is called beyond budgeting approach. The majority of economic units endure to practise budgets in order to control the patient of establish objectives. This means that budgets are used properly and altered to a company's needs. The key for this is to implement practices that generate commitment to budgets, adopting clear procedures to prepare budgets, creating linkages to connect the budget with the company's strategy and examining budget alterations and taking corrective action (Uyar and Bilgin, 2011)

The budgeting procedure has some features that are particularly important for any economic entity. First, it is oriented towards an exact well recognised determination of the company that offers management a decent position for the duty of determined objectives. It also favours the overview of a system of control over the management of all types of resources used within a company and lastly it manages the struggle of all organizational structures of the company in achieving the objectives set, as all are engaged and involved in the budgeting process. This is why an efficient budgetary systems has a positive impact on the ability of the management to anticipate and respond with articulated measures to opportunities and pressures from the environment in which the company operates, this being a critical aspect for a company' survival in a changing business environment such as the present one, due to the fact that budgets are an interactive tool between different levels of management, assuring an open dialogue within a company.

2.4.7. Internal Controls

Anthony and Govindavajan (2004) identified several aspect or activities of management internal control namely planning, coordinating, communication, evaluation, decision-making and

influencing that is planning what the organization should do to achieve proper accountability. Planning could be view as budget preparation. With planning the organization decides what to do and the responsibilities of its different members. Koontz and Donnel (1992:34) defined internal control as all the measures of a public or private organization that could be said to be strategies of owners and managers to monitor and control the activities within the organization.

In 1999, in the United States of America, the general accounting office for standard defined Internal Control as an integral component of an organization, management that provides reasonable assurance that the following objectives are being achieved , effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. They further state that internal control is a major part of managing an organization. It comprises the plans, methods, and procedures used to meet missions, goals and objectives and in doing so supports performance based management. Internal Control also serves as the first line of defence in safeguarding assets and preventing and detecting errors and fraud. In short, internal control, which is synonymous with management control, helps government program managers achieve desire results through effective stewardship of public resources.

Some are of the view that Internal Controls and financial accountability are detailed that a primary responsibility of managers is to ensure that organization is accountable for its agendas and finances to its sponsors, members, and the public and government regulators. Accountability involves the organization to observe with all relevant laws and ethical standards, adhere to the organization's task, create and adhere to clash of interest, ethics, labourers and accounting policies, safeguard the moralities of participants, formulate and file its yearly financial account with the interior income service and appropriate centralised governing authorities and make the account available to all member of the board and any participant of the public who demands it.

Internal controls are important to the current procedure of local governments. Internal controls are activities or measures planned to deliver realistic promise that operations are going according to strategy. Deprived of sufficient internal controls, management has slight guarantee that its goals and objectives will be achieved. Appropriately designed and functioning controls reduce the probability that important mistakes or fraud will occur and continue unobserved. Internal controls also help safeguard that departments other than the main finance office are performing as predictable. To perform its duties efficiently, management needs to appreciate how a cohesive internal control context should labour. External auditors are not accountable for an entity's

internal controls. External auditors appraise internal controls as measure of their audit organisation process, but they are not answerable for the plan and efficiency of organisation controls. Management including the major panel is responsible for making sure that the right controls are in habitation, and that they are execution as proposed.

The governing board's responsibilities for internal controls primarily involve oversight, authorization and ethical leadership. Generally, governing boards do not design internal controls or prepare the written policies they adopt. The governing board relies upon management, especially the Chief Executive Officer (CEO), to create the policies needed to ensure that services are provided effectively and assets safeguarded. The CEO in turn relies upon managers and department heads to recommend and implement procedures that lower identified risks. Each board member should carefully review and seek to understand policies and procedures presented to them for ratification (DiNopoli, 2010).

Finance officers are influential in supervising bookkeeping and financial recording controls. A finance officer's responsibility is for administering the research of office accounts, generating financial reports and establishing submission with State and federal laws are priority goals for local governments. The vibrant duties of finance officers must have knowledge on control procedures and the joined internal control .the Chief Executive Officer provides the management needed to establish and guide. Finance officers and operational managers support the internal control initiatives of the Chief Executive Officer and the overriding board in daily operations. All levels of management must work together to create a joined structure that drops risk to an adequate equal and supports the institute in meetings its goals and objectives.

The perception of control atmosphere can be tough to appreciate, because the control situation is not something one can see or touch. However, when the control environment is noble or deprived every worker will know it. factors that influence an individual's control environment are managing's attitude and effective style, the way in which management allocates consultant and charge, how the organisation manages and matures employees, the consideration and route provided by the overriding board. The control environment sets the nature of the organization, manipulating the control awareness of all its employees.

2.4.8 Legal frameworks used by local authorities as managerial controls

1. Constitution of Zimbabwe

The constitution is the supreme law of the country. The book was drafted by different ministries and the majority of people. According to the Constitution of Zimbabwe, it states that every human being has a right to every opportunity. Every citizen has a right to her needs that explains that local authorities have a greater responsibility to provide better services to the residents. Therefore that the duty of local authorities to provide the services to the residents. The researcher is going to review on how the Constitution of Zimbabwe Amendment No 13, as a managerial control it contributes to the service provision in local authorities. The Constitution of Zimbabwe echoes through the essential principles of devolution. To enable devolution, the Constitution classifies government at three levels namely, national, provincial and local. Government at the provincial level is made up of provincial and metropolitan councils while at local level it is made up of local authorities, containing urban and rural district councils. The Constitution requires devolution of power to provincial and metropolitan councils and local authorities. There is thus a measure of recognition of the status of provincial and metropolitan councils and local authorities in the Constitution. This explains that the national government may not change the general status of provincial and metropolitan councils and local authorities as tiers of government without adjusting the Constitution.

Chapter 13 of the Constitution of Zimbabwe included the local authorities functions .Section 264 of the Constitution agrees with the devolution of power to provincial and local structures. It positions that government controls and duties need to be decentralised wherever applicable to those authorities that are skilled in preparing them. This rebounds section 3(2) (l) of the Constitution, which makes it clear that devolution of government power is one of the most valuable thing. Section 301 states that Councils should benefit from the National grants as it states that not more than 5% of the National Revenue will be given to all local authorities and also section 276 gives the functions of Councils and the general ways to raise their revenue that is the Constitution give room for Council to collect money whenever they need it to encounter for their responsibilities. There are two types of local authority in Zimbabwe namely Urban Councils and Rural District Councils. Local authorities are governed by the Urban Councils Act, the Rural District Councils Act and the Regional, Town and Country Planning Act. The three Acts form the key statutory basis for the enactment of local government policy in Zimbabwe and create the bond between local authorities and central government. The Acts deliver for the purpose and establishment of councils, experiences for appointment to councils, controlling committees of

councils, occupation of officers the powers, obligations, tasks, rights and responsibilities of councils and financial problems. The powers and functions of local authorities as specified in the legislation and those which local authorities must commence and those which they may undertake. It should be noted that because of the doctrine of ultra vires, local authorities are not permitted to achieve tasks not precisely mentioned in the statute.

The prevailing situation in local government administration is one where decisions are made at the centre and dictated to councils. This devolution thing has created a serious governance. Harare City Council operations are regularly from the Minister's bureau. Councils in rural areas are frequently controlled by ZANU PF councillors, which generate a problematic central government, through its route ministries, are better resourced than rural district councils and can employ more workforce. The closest Rural District Councils communicate through ward councillors. Councillors consult their particular people based on their capacity to organise own resources to carry out meetings. Some rural district councils like

In September 2014, the Ministry of Local Government, Urban and Rural Development (MLGURD) open a draft Bill on local authorities at a sequence of review workshops arranged with the help of the United Nations Development Programme (UNDP). The Bill is planned to support the Ministry's legislation on local government with the new Constitution and is the first government initiative in this direction. Interest groups like civil society organisations were also invited to debate the Bill. The Bill is also an amalgamation of the Rural District Councils Act. The Bill shields the creation of local authorities, their membership and staff, their powers, including power to make by-laws, and the powers of the Minister to control their activities.

2. Rural District Councils Act Chapter 29:13

Local Authorities in Zimbabwe are failing to align with the Act of Parliament in the provision of effective service delivery in Councils. This is an Act to offer for the announcement of districts and the establishment of Rural District Councils to consult and enforce roles upon Rural District Councils and deliver for the administration of their areas of jurisdiction and to offer for problems attached with or incidental to the foregoing. The Urban Councils Act, Section 52(3) of the Rural District Councils Act (RDCA) empowers the Minister to direct a Council to reverse, suspend or rescind any of its resolutions or decisions if the Minister considers that the resolutions or decisions are not in the interest of the inhabitants of the area, or in the national or public interest. Section 53 (1) and (2) of the RDCA also provides for the Minister to direct that certain resolutions shall

require his approval failing which any such resolutions are invalid. Section 157 of the RDCA provides for the suspension of all or any of the councillors from exercising all or any of their functions by the President if he considers it necessary or desirable to do so in the public interest or in the interests of the people of the area. The President may also adjust or cancel the suspension but where the President has not done so within 30 days the seat becomes vacant.

In addition a Councillor whose suspension is not lifted is barred from being nominated for election as a councillor until the President has lifted the disqualification. According to Mushamba (2010:12) this provision raises interesting legal questions which include, for instance, when is it in the public interest to suspend a councillor? When is it in the interests of the inhabitants of the area for the President to suspend a councillor? Is the President obliged to consult the inhabitants of the area before suspending the councillor? Therefore the Act seems to be as the Urban Councils Act in terms of tightening and deep sitting central government's unquestionable legal grip on local authorities. The grounds for control and supervision are vague and loosely structured to such an extent that they are ultimately subject to central government discretion, a move which automatically strips the local authorities of their autonomy over local issues.

3. Integrated Results Based Management (IRBM)

There is no single definition of Integrated Results-Based Management (IRBM) as authors thrive with literature of its definitions. UNDP (2002) define the Integrated Results-based management (IRBM) as a management strategy or approach by which an organization ensures that its processes, products and services contribute to the achievement of clearly stated results. Furthermore, the UNDP (2002) asserts that Integrated Results-based management provides a coherent framework for strategic planning and management by improving learning and accountability adding that it is also a broad management strategy aimed at achieving important changes in the way agencies operate, with improving performance and achieving results as the central orientation, by defining realistic expected results, monitoring progress toward the achievement of expected results, integrating lessons learned into management decisions and reporting on performance (UNDP, 2002). The shift to a 'culture of performance' calls for all programming instruments; including monitoring and evaluation to be aligned with the IRBM methodology (UNDP, 2009).

World Bank (2011) also refer to Integrated Results-based management (IRBM), as a methodology in which performance at the level of development goals and outcomes is systematically measured

and improved, and resources are strategically managed and put to the best possible use to enhance the organization's development effectiveness. The UNDP Handbook (1999), Integrated Results Based Management is a concept that refers to achievement of results and improving performance, adding that it is a management strategy whereby all actors contribute indirectly or directly to attain a set of desired results, ensuring their processes and services are aligned to the achievement of desired outputs, outcome and impact. Furthermore, the UNDP Handbook (1999) also regards IRBM as a management philosophy which relies upon feedback loops to attain organizational strategic goals.

Local authorities are facing challenges in implementing the IRBM strategy to measure performance among employees. Integrated Results based Management is a tactic to management which integrates transparency, accountability, strategies, resources, people, processes and measurement to improve decision making, with the main focus being to implement performance measurement to achieving outcomes through the effective use of resources and reporting on performances. The Zimbabwe Agenda for Sustainable Socio Economic Transformation (ZIM-ASSET) (2013) views the Results Based Management (RBM) system, as a system which focuses on clear organizational visions, missions, values, key result areas, goals and objectives, which are translated into a results framework of outcomes, outputs, strategies and resources.

Organizational performance refers to the actual tangible outputs of an organization measured against its desired goals, while it is an overall assessment of the organization's performance in-terms of profitability, competitive advantage, market value and productivity (Lusthus, 1998). Organizational performance is in two forms which are, namely; intra organizational performance and extra organizational performance. Intra organizational performance is that within the organization which include aspects such as; ability of workers to meet their performance contracts, achievement of departmental goals and attainment of the key result areas. Extra organizational performance is performance which stakeholders appreciate such as provision of basic services and development which are mandatory for Local Authorities to provide (Lusthus, 1998, Poete, 1997, Zvavahera, 2013).

2.4.9 Use of organizational policies
(i) Check in check out register policy
Check in check out register is a policy used by most local authorities in Zimbabwe and worldwide to become transparency and accountable in their respective duties and also to have a better service

provision. The RDC act states that employees should start work at 8.am in the morning and finishes at 5. Pm in the evening to make them 8 working hours at work. The managers used this control because employees are becoming reluctant to come to work in time. For instance some of the management came to work at 10a.m which resulted in other subordinates to come to work during the late hours because they copied it from their superiors. This situation results in women complaining when there is a meeting to be held after working hours since the women will be having other responsibilities at their respective homes. It affects the service provision because lower subordinates are become reluctant to work because they actually see their bosses too who doesn't do their work wholeheartedly therefore affects the service provision for instance at most rural local authorities have debt collectors who collects money on behalf of Council and also the traditional leaders collect the funds for Council in their respective villages and wards. If the Council fails to pay certain incentives to traditional leaders, the leaders will become resistant in collecting revenue therefore led to poor self-financing in local Councils.

(ii) Asset Management

The internal regulations amendment No 2 of Chipinge RDC states that physical asset counts shall be carried out every quarter by each and every department and reports be presented to management. The human Resources and Administration Department shall carry out physical assets counts half yearly and at year end. A Certificate of Assets shall be generated and presented to the Human Resources and Administration Committee and management. As for the Asset register, some scholars viewed it as a process of accounting and recording all assets which is owned by Council. Rural local authorities there is the provision of asset management office which is known as the Lands and Assets Management Office (LAMO) which caters for the protection and utilizing the available resources for better service provision within the areas of jurisdiction. The office has a responsibility of counting and recording the number of assets owned by Council. The Council assets should be kept in good hands since they are the most source of income in local authorities. At CRDC at the end of each month they count all assets and remain with those with value whilst those which are not valued could be auctioned therefore brings and generate revenue to Council and makes asset the greatest source of income generation.

(iii) Inventory management policy

Inventory management is defined as the activities involved in emerging and managing the inventory levels of raw materials, semi-finished materials and finished good so that sufficient supplies are available and the costs of over or under stocks are low Kotter (2000). Inventory is a

portion of organisations assets and is continually reflected in the organisations balance sheet thus calls for its nearby inspection by managers. For various organizations, there is no doubt that inventory management enhances their operations. Organizations with high levels of finished goods inventory can offer a wide range of products and make quick delivery from their backyards to the customers Stanton, (2004). There has been a question for management about the efficiency of inventory management procedures in place resulting from inconsistencies of inventory levels leading to various weakness like losses that come as a result of over, under-stocking, expiry inventory, failure to meet targets and low morale of the company members (Wood, 2004)

Committee section deals with inventory management at Chiping RDC. Council staff came to request stationery like receipt books, pens, cartridge toners, A4 bond papers etc. to operate Council business. After requesting the person has to sign for the sake of future reference. For purchasing stationery the Committee Officer has to liaise with the buying section. Currently managers try to acquire stationery to all its internal clients through providing, receipts books for village heads and clinics, river sand monitoring collecting places for the sake of evidence on how many clients collect river sand for the construction process. Council employees are misusing Council inventories for their own personnel business operations which is causing inconveniences by purchasing stationery all the time. Stationery is also wasted through paper jam due to old machines like printers hence there is need to but new printers and photocopiers to avoid such inconveniences.

(iv)Clinics Management Policy

According to the internal regulations amendment No 2 of CRDC, Council designed official receipt books only should be used for receipting funds for both Clinic Levy and general Purpose Funds. Receipt books must be checked for any mistakes before use as some of the books might have some defects such as missing receipts, typographical errors for example Poor numbering or not perforated from the printers. It states that such defects should be reported to office in writing before using the defective receipt books are used. For clinic levy two books should be kept in stock that is known as re-order level and two books in use. The first in first out method should be observed when using the receipt books. There should be one book for the General Purpose Fund. It also said that clinics must gather receipt books from council office and return to the same office when the books are finished that is the Committee section which deals with the inventory management in the Administration and Human Resources department. The collection centers for receipts books are Chipinge RDC Main Offices in Chipinge Town and Checheche Sub-Office at Checheche Growth Point.

The Internal Controls Regulations amendment No 2 postulates that receipt books should be clearly written using functional carbon papers. The use of carbon papers is effective at CRDC because Council employees are doing it perfectly therefore generate revenue to Council. The different charges per patient should be clearly indicated on the receipt for example the Consultation fee and the drug fee etc. It went on to say the total amount on the receipt should be written both in figures and words and these two should tally and the person receipting should sign for every receipt. The amendment suggested that alterations by writing over on what were written before on the receipt or use of tipex or ink rubber is strictly not allowed. If there is an error, cancel the receipt and issue a new one. If a receipt is cancelled, the original receipt should be stapled together with the carbon-copy and retained in the receipt book. The control regulations views that receipting and custody of cash receipted should be done by the Nurse Aide who will then surrender the cash book and cash to the Nurse-In-Charge when the clinic closes for the day through the proper handover and takeover process. The above process is not effective because both Nurse Aide and the Nurse In Charge will not be able to surrender the receipt book hence the Councilor will be send to surrender it to the department of Administration and Human Resources department.

(iv) Compensation management – Reward System

Management control is a tool to monitor or observe the implementation of the management company that tried to steer the achievement of more efficient and effective (Anthony et al., 2000). Culture is able to help a person or group of people to interact and communicate with others in the community (Gibson, 1996). The same is happening in the organization (Bab in et al., 1998), every organization has a culture, and depending on the behaviour. Susanto (1997) states as organizational culture values the grip of human resources in performing its obligations affecting the behaviour of individuals within the organization. Ine's et al. (2010) assert control has a significant effect on employee compensation and firm performance. Company's control system can be an important effect on reward, the establishment of a permanent remuneration and commission on sales greater employee performance will form a better and more effective organisation .Birnberg et al. (1999) stated that the control has a significant impact on the culture or values and norms in the company.

Shon et al. (2009) stated that the system of management control significant positive effect on compensation. The high level of compensation in the form of incentives to help managers undertake such efforts deployed, aligning the work to achieve effective management control. Ines et al. (2010) concluded in his research that ties compensation to the employee's performance is

positive. Collins et al. (2005) in a similar study found that human resource practices that will either affect the performance of the employees effectively on small businesses. Teclemichael and Soeters (2006) also found that a significant effect of compensation on employee performance .Compensation does not affect the performance of the employees. The results of this study support by Ryan et al. (2003) stated that the compensation does not have a significant effect on performance, because of bonuses that high salaries and bonuses actually reduce the company's financial performance.

Therefore it can be explained that the compensation management control affects organisational culture in the sense that it adds value control environment, risk assessment and management of self, capable of improving workplace behaviour of spirit and enjoyment of work, control work creativities, employment association and connections to the organization when employees work with original and prepared to yield risks, conscientious, results-oriented, employees, team, stable destructive, full salary, bonus / commission, education and training.

2.5 Gaps found in Literature

The literature is accessible for the effectiveness of managerial control tools systems in local authorities and its impact to the organizational performance in the rural counterparts. It also lacks perspective of individuals who experienced the real situation and their opinions. More so, here is scarceness of literature in cases arising from a Zimbabwean perspective to stretch a pure appreciation. It portrays the nourishment of understanding needs to be flooded with practises of various Councils in Zimbabwe to provide a flawless image of how management systems affect the performance of the organisation. Deprived of knowhow on the existing and upcoming management systems the obstacles might arise which will cause poor management systems. Therefore, the researcher pursue to address the understanding gap in how finances are being misused and how will be impact the organisational goals and how the residents will be influenced by economic meltdown of the country through revenue calculating.

2.6 Chapter Summary

This chapter has emphasised on the theoretical literature review of management systems in local authorities and its effectiveness to the organisational performance. Some of the key challenges highlighted in the literature review include effects, causes and types of management systems used in local authorities which leads to improved decision-making by making the process transparent, accounting, comprehensive and rational. This chapter has highlighted the gaps that needs to be

filled by the current researcher. The next chapter will be going to look at the research methodology used to achieve the research objectives.

CHAPTER 3

RESEARCH METHODOLOGY

3.0 Introduction

Research methodology is the general approach that is evident in the research process from the hypothetical basis to the strategies that are used in the collection and analysis of data (Hussey and Hussey 1994). Creswell (2013) further argues that it assists in controlling the study, dictating the acquisition of data to address the research questions, arranging data into logical relationships to enable analysis and the drawing of conclusions that can contribute to the expansion of knowledge. This research methodology is going to give a narrative of how the researcher will compile, collect and present data at Chipinge RDC as a way to come up with answers to the research questions and meet the research objectives. It summaries the research design, research participants, research instruments, data collection procedures, research subjects and data presentation and data analysis.

3.1 Research design

A research design is simply the structure or plan for a study that is used as a guide in collecting and analysing data. It is a blueprint that is followed in completing a study. Research design is the blueprint for collecting measurement and analysis of data. Actually it is a map that is usually developed to guide research. Kerlinger (1973) defines research design as a master plan specifying the methods and procedures for collection and analysing the needed information. Sharjaham (2005) defines a research design as the specification of methods and procedures for acquiring the information needed to structure or solve problems. Thus one can say that a research design is the arrangement of conditions for collection and analysis of data in a manner that aims to generalise the finding of the sample on the population.

3.1.1 Case study research design

In a case study, only one thing is widely studied. A case study approach is particularly appropriate for individual researchers because it gives an opportunity for one aspect of a problem to be studied in some depth within a limited time scale (Bell 2006). The case study technique was selected as it is thorough and broad in nature. It permits the researcher to qualitatively study the present state of managerial controls at Chipinge RDC. The case method was chosen also because it defines the actual measures thus making results great and complete. If a single case study approach is not working during a research, researchers frequently track the predictable danger of simplifying research data and outcomes throughout compiling.

3.2 Target population

Population includes all people or items with the characteristics one wishes to understand and will be drawn from (Cochran 1997). Leedy (1980) defines population as the members of a real or hypothetical set of people which the researcher wishes to generalize the results of the research. The research targets management, employees and Councilors of Chipinge RDC. Population refers to all the cases upon which the study intends to base its scientific conclusion with respect to certain attributes (Welman, Mitchel and Kruger, 2005). Similarly, Leedy (1997) defined population as a set of objects whether animate or inanimate which is the focus of the research and about which the researcher wants to determine some characteristics. Thus, the target population for this study was all the 112 full-time and permanent employees including Councilors at Chipinge Rural District Council. It involves the Top Management and the Finance and Audit departments who are key informants in the research. Informants from other departments such as the social Services that is Community and Health services and the technical department were too targeted. Such population will gave information and the researcher derived assumptions from the information attained.

Table 3.1 Population target table

Category	Population	Sample size	Sampling technique
Top Management	7	3	Purposive sampling
Middle Management	5	2	Purposive sampling
Employees	70	10	Random sampling
Councilors	30	2	Purposive sampling
Total	112	17	

Source: Developed for this research

The researcher used purposive sampling on top management employees. The selected people were the exact ones straight involved in issues to do with managerial controls and the conditions of service as delivered for the presentation of additional in-depth information since these individuals were effectively skilled and trained in the area of study. The people include the Treasurer, the Chief Executive Officer, and the Administration Officer leading to a sample size of three (3) out of seven (7) members.

The middle management level consists of five (5) members and two (2) were selected using the same purposive sampling. This will gave a chance to the managers who have knowledge and previous experiences in matters to do with Control tools to get involved in the research thus

attainment of suitable and accurate information from such respondents. The five (5) members include the Administration Assistant, personal assistant to the chief executive officer, internal auditor, the registry clerk and building inspector are the members who have the knowledge on control policies as the few members were trained.

Two councillors were nominated to contribute as well as they are the policy makers, they agree and adopt control tools so that they can be placed into exercise. The members of the Administration Committee of the Council were designated since they are the core committee members who deal with related Human Resources Management problems and they commend any policy that the Council might want to effect.

On the part of the employees random sampling technique was used so that every department was represented equally so as to obtain information varieties from all departments. This gave employees in every department the equal opportunities of being nominated therefore this supported high representation as the member's population remained very high.

3.3 Sampling techniques

Locke et.al (2010) defines sampling as the process used for selecting the group of instances that will represent the larger population thus there is selection of units for analysis in people and groups. There are various sampling techniques are classified into 2 categories which are probability and non-probability sampling techniques, and the researcher will use an ideal sampling technique that is very useful and convenient. Such techniques available are simple random sampling technique and purposive sampling. It was done through arranging of conditions in such a manner that every item of the whole universe from the sample shall have same chances of being selected. The names of all participants were scribed on pieces of paper equal in shape, size and colour. The names were shuffled in a box and participants' names were picked out from the box.

3.3.1 Random Sampling

The researcher arranges the conditions in such a manner that every item of the whole universe from the sample shall have same chances of being selected" Names of all participants were scribed on pieces of paper equal in shape, size and colour. The names were shuffled in a box and participants' names were picked out from the box. Reddy (1994:76). It is used when the population participants are related to each other. This technique is acceptable in the sense that it has great representative in the case that all subjects contribute and it also offers everyone the chance to be nominated. The researcher used the lottery model. Pieces of paper written "yes" and

"no" were put in a container and the employees each picked his/her piece of paper. Those who picked "yes" participated in the research, and those who picked "no" were excluded**.**

3.3.2 Merits

It is extremely representative if all members in the Council participate in the selection criteria which offer for the same chance for each member of staff to be selected during the research. The results can be general for the illustration, as the sample chosen will be demonstrating the benefits of others from the council in problems of addressing the effects of managerial controls that the researcher is focusing at. It also offers everybody a chance of being designated to contribute in the research as names of people will be picked from the box container thus giving every employee equal access to be selected.

3.3.3 Demerits

Drawing a simple random sample can lead to misuse numbers of what the researcher will be watching for later there is drawback of members from the Council.

3.4 Purposive sampling

Saunders et.al (2009:237) defines purposive sampling as the one that enables one to use own judgment to select cases that will best enable him/her to answer the research questions and to meet the objectives. Participants are selected basing on the rational of the study. Degu and Yigzaw (2006:41) juxtapose that purposive sampling is typically used when focusing on a limited number of informants whom one select strategically so that their in-depth information will give optimal insight into an issue about which little is known. For instance the researcher gathered information from key informants like the Administration Assistant, the Chief Executive Officer and the Treasurer because such people play vital roles in the organisation in issues involving the control tools, so they were purposefully designated as they had the information concerning the research at finger.

3.4.1 Merits

Sample size is small thus saves time, this is because the people to be selected in the research at CRDC that have the knowledge about the research are few. It also permits the researcher to use people, who have good grounds and knowledge in the research area concerned and it produces exactly what is needed in some cases. This is so because the focus will be to look for employees at Chipinge Rural District Council who are adequately equipped with information and actively participate in the issues to do with employment regulations and control tools.

3.4.2 Demerits

Purposive sampling does not produce a sample that is representative of a larger population. People are judgmentally selected thus other general employees of the council will not be equally represented in the research.

3.5 Sample Size

According to Thakur (2009) he defines a sample size as a portion of sub part of the total population. A particular numerical value of 112 employees at Chipinge Rural District Council it is not realistic for the research to study the whole population of employees because of time and financial limitations. The sample for the study was 17 people who are part and parcel of the Council's group of employees. The research made use of 17 employees so as to reduce the financial costs in stationery and other necessary basic

3.6 Primary sources of data

Primary data is defined as the data that were previously unknown and which have been obtained directly by the research for a particular project. Degu and Yigzaw (2006:47) supports this by saying that primary sources as the type of data that is collected for the first time. In this case such data will be collected from Chipinge Rural District Council. The use of primary data is perfect in this research because it is reliable, accurate and information obtained is always up to date. To add on the researcher has control over her respondents engaged in the research.

3.6.1 Merits

Primary sources of data are basic and easy to understand since the researcher collects the data from the Council through its executives makes it informal to appreciate. There is also high degree of accuracy. The researcher will be specifically emphasising in information seeking about the control tools, policies and employment regulations issues thus information gathered will be specific to the research therefore makes it more accuracy. It is original data that is data from the primary or population. Data collected will be first-hand information from the research through various informants in the Council on research related matters. The secondary data sources were not available for some investigations thus the researcher relies on primary data which offers real information on the research thus the research will gather information on effects of managerial controls policies and regulations.

3.6.2 Demerits

There is huge volume of population in participation that is 112 individuals and the researcher was not able to attend due to several restrictions. The method is time consuming, as the researcher has to travel to Chipinge RDC and after that has to sample the population so as to select participants

It is costly thus requires huge financing. In carrying out the research transport fare to and from are required. More so there is also need for funds for stationery and other miscellaneous.

3.7 Primary data gathering instruments

Primary data is acquired in the ground by the researcher by first-hand information for a particular study project. The tools to be used to collect data depend on the nature of data to be collected and properties available for that definite research. The tools for collection of data include among others questionnaires, interviews and observations among others

3.8 Questionnaire

A questionnaire as a set of questions developed in an organised manner for gaining information from people in relation to a given problem. It is the most widely used technique for collecting primary data. It contains a list of questions that the researcher seeks to ask the respondents (Thakur 2009). The questionnaire was selected because of numerous benefits which shall be argued below which justifies why the researcher has selected it as a data collection instrument.

3.8.1 Advantages

The questionnaires can address a number of problems and analyses of concern in a fairly capable way, with a probability of a high response rate. The questionnaires were also dispersed in the Council to various workers with numerous questions that need answers. Questionnaires gives respondents' time to deliberate their responses carefully without any interference since the researcher will just leave the employees to fill in the questionnaires and come and collect them when they are done. They are cost effective, it is likely to make available questionnaires to huge quantities of people alongside. Questionnaires were distributed in large volumes to Chiping Rural District Council participants. There is uniformity. Each respondent acquires the similar regular of questions. Questionnaires to top management, councillors and middle management were the same and they had the similar usual of questions thus encouraging stability in data gathering. This applied also to the general employees.

3.8.2 Disadvantages

There is no way to tell how honest a respondent is being because any Council employee could write whatever things which might misrepresent the information that the research targeted at gaining. Target population may become reluctant to response questions and frequently do 'not have the time' to fill out the questionnaire. Some employees of the Council had busy timetables and failed to attend to the questionnaires provided to the staff. People may read differently into each question and therefore reply based on their own interpretation of the question. Some employees may not have the capabilities in getting what the questionnaire requires

3.9 Interviews

Hussey and Hussey (2005) define an interview is a method of collecting data in which selected participants are asked questions in order to find out what they do, think or feel about a particular scenario. Thakur (2009:113) defines interviews as a process of talking in a more purposive and more systematic manner than the day to day talks. This thus means that interviews have directness and thus it is flexible in situation. Simply an interview is a conversation between the interviewer and the interviewee with a purpose. The research will make use of unstructured interview or open ended questions to allow the interviewee to give his or her own responses in a manner he or she chooses and they allow respondents to have control over their responses, this ensures that the respondents will give their own answers rather than agreeing to the answers of the structured interview. Interviews allow face to face interaction between the researcher and the respondents and it ensures a high response rate.

3.9.1 Advantages

Interviews are flexible and adaptable method of data collection. The interviewer could twist questions in order to get more information from the interviewees at the council. Face to face interview offers the possibility to modify one's line of inquiry. Council personnel were asked more information from their responses and the interviewer adjusted. Encourages exchanging of the information and also the experiences. Council officials provided appropriate experiences related to the research which gave a broader scale of information for the research.

3.9.2 Disadvantages

Time consuming, the gatherings differ in interval therefore not perfect for a large amount of interviewees. It took time to interview Chipinge Rural District Council workers because the eager interviewees gave all the information unlimitedly. Some people are just reluctant to collaborate.

Some of the workers at the Council did not want to be interviewed because of reluctance therefore their data about the research was not delivered for.

3.10 Secondary data

Kotler (1999) defined secondary data as information that already exist which has been collected for other purposes. Secondary data can be found by examining internal records and reports of research previously carried for the local authority.

3.11 Ethical Considerations

Gomm (2005) juxtapose research ethics as rules of moral and good conduct for researchers and it is a matter of principled sensitivity to the rights of others when carrying out a research. Onwugbuzie and Leech (2005) defines ethics as crucial because it protects the physical and mental reliability of research participants and support the moral and cultural values as well as their religious, and philosophical principles. Ethical considerations in this study was focusing on the following research values: valuing the right to confidentiality of members; voluntary participation; eluding harm to participants, privacy and confidentiality, informed approval and gaining of entry. Therefore, the researcher got the permission letter first from Midlands State University and authorization from Chipinge Town Council, Chief Executive Officer before undertaking this study.

3.12 Reliability and Validity

Reliability is viewed as a measure of the grade to which research tool produce reliable results or data after repeated trials (Mugenda and Mugenda, 1999). A pilot study was conducted in this study to maintain reliability with selected respondents from Chipinge Town Council, who were not involved in the definite study.

Mugenda and Mugenda (1999) defines validity as the degree to which results obtained from the analysis of data actually represent the phenomena under study. In this research, the researcher measured the content validity through looking for help from the supervisor, friends and other university lecturers, who were experts in research to safeguard the power of the research tools.

3.13 Pilot Study

Hulley and Stephen (2007) views pilot study as the pre-study of your full study. It is a small scale pre-study carried out to evaluate time, cost adverse events and effect size that is statistical variability in an attempt to forecast a suitable sample size. The researcher used the pilot study to

control the validity and reliability of the research instruments and it develops the design of the research instruments.

3.14 Data Analysis

Data analysis is the process of systematically searching and arranging filed notes, data and other materials obtained from the field with the aim of increasing one's own understanding and to enable one to present them to others (Orodho (2003). Newman (2003) views data analysis as the search for patterns in data which enhances interpretation adding that in research, it concerns the organization and summary of raw empirical materials generated into manageable state, thus indicating the important components necessary to serve as evidence to answer research questions. The qualitative data from the interview guide and the open-ended questions in the questionnaire was evaluated using the content analysis. Frequency tables, graphs and pie charts were used for purposes of comparing results.

3.15 Chapter Summary

This chapter underlined the research methodology that was used by the researcher in carrying out her study. The researcher used the research design. Numerous sampling methods were conducted in choosing respondents and this comprise of purposive sampling and random sampling tools Questionnaires and Interviews were used as primary methods of gathering data. Data collection procedures and ethical considerations. The chapter also stressed the significance of the research methodology that is the importance of data collection methods to ensure the study, validity and reliability. The next chapter is on data presentation, analysis and discussion of findings.

CHAPTER 4

DATA PRESENTATION AND ANALYSIS

This chapter emphases on the data collected by the research which will be analysed, presented and interpreted. The purpose of examining data is to obtain usable and useful information. The total number of employees used were 112, but those sample populated to 17 participants. The data was collected from employees, management (middle and top) and Councillors. The purpose of this study was to assess the effectiveness of managerial control tools in local authorities. Results are based from open ended questionnaires and semi structured interviews done by to different Council staff members. Data will be presented in various forms like graphs, tables, pie chats whenever applicable and necessary and verbal description and notes. Themes in this chapter include response rates from interviews and questionnaires, responses as well as the summary.

4.1 Response rate from questionnaires and interviews

A total number of 17 questionnaires were distributed to the Council's employees, who include employees, councillors and top management teams. 7 interviews were scheduled by the researcher.

Table 4.1 Response rate: Questionnaires

Respondents	Questionnaires distributed	Questionnaires received	Questionnaires not received	Response rate %
Top management	5	5	0	100%
Councilors	3	1	2	33%
General employees	9	6	3	84%
Total	**17**	**12**	**5**	**73%**

Source: Field data 2017

In response to questionnaires delivered the management team had a 100% response rate, the general employees had 84% response rate. The councillors had the least with 33% response rate. Averagely the questionnaires received a 74% response rate which generally means that the data gathered is reliable and beneficial.

Table 4.2 Response rate: Interviews

Strata	Total number of interviewees	Number of those interviewed	Number of those not interviewed	Response rate as a %
Top management	5	5	0	100%
Total	**5**	**5**	**0**	**100%**

Source: Field data (2017)

100% response rate was the mode as it was obtained from top management. A total of 100% interviews were targeted by the researcher and the researcher managed to conduct all 100% interviews, thus the total response rate was 100%.

4.2 Demographic data of Participants

The researcher establish it crucial to first of all collect the participants' gender background information since demographic data act on behalf of as mirror relating to the parts' understanding of an analysis of effectiveness of managerial control in local authorities on Chipinge RDC. For example, profiling gender was important since the perceptions of participants were normally attached to gender. In this case, it was possible to categorise responses and make inferences on the dominant gender in the study. Again, the number of years at work determines the skill of the participants to realize the overall concept of the effectiveness of managerial control tools meant for performance improvement, since perceptions could be influenced by background experience. It was in sight of the above understanding, that the chapter presented demographical data of the participants as below.

4.2.1 Gender of Participants.

Gender is defined as the social meanings given to being either a man or a woman in a given society and the expectations held as to the character, attitude and likely behavior of each (Sifuniso et al 2000). Table 4.2 below explains the gender equilibrium of participants in this study on the effectiveness of managerial control tools on the performance of organizations in service delivery on Chipinge Rural District Council

Table 4.3 Gender of Participants

Gender	Frequency	% of respondents
Males	14	82%
Females	3	18%
Total	**17**	**100%**

Source: Case study (2017

As indicated on Table 4.2 above, a total of 82% males participated in this study compared to 18% female participants. This means in terms of gender, more males participated in this case study, it not being bias on the part of the researcher, but participants were selected on the basis of their positions and responsibilities in the effectiveness of managerial control tools on the organisational performance at Chipinge Rural District Council

4.3 Causes of poor managerial controls

Fig 4.1: Causes of poor managerial control tools
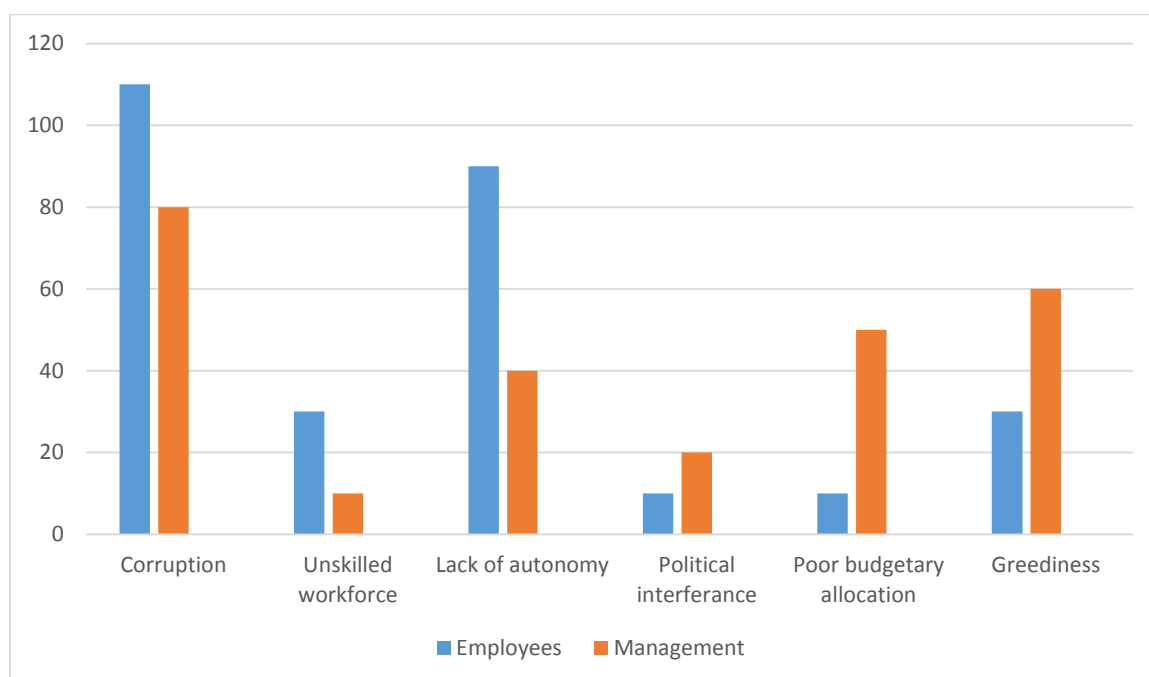
Source: Field data (2017)

The main causes of poor managerial control tools at Chipinge Rural District Council according to the data collected from questionnaires is corruption. The 90% of employees indicated corruption as the animal which hinders the managerial tools in the organisation. The 70% of management

team also revealed corruption as the most factor which hinders the productivity of organisational performance in Council. Saunders (2012) postulates that a response rate of 70% and above promotes the analysis of data results gathered with drawing conclusions without tempering with the representative of research results. Sithole (2013) postulates that Zimbabwe urban local authorities has become notorious in providing poor service delivery due to corruption. . Ali (2008) mentions that corruption reduces the effectiveness of public administration and impedes a local authority's ability to use its available resources to progressively achieve the full realization of better service delivery. The 90% of employee's respondents mentions that women have been seen to suffer as corruption makes it difficult for some of them to access resources and services in order to sustain their lives as they are vulnerable to sexual extortion. The 90% of employees went on to mention that salaries at Chipinge Rural District Council are not paid to the employees at the fixed dates because other funds are misused due to corruption. However this has not been the case and as general employees mentioned that, *"We are not aware of the fixed date for our salaries here as employees and our salaries are behind 4 months'* 'It can therefore be noted that CRDC like other local authorities in Zimbabwe, as evidenced in chapter II by Mureya (2012:1) where various local authorities like Mutare City Council and Chipinge Town Council among others are failing to pay their salaries and wages on time, is also facing cash flow problems to pay salaries and wages timely. The working environment for employees will be difficult to send their children to school and to bring food on their families tables hence become difficult to feed themselves. Employees at CRDC are now involved in corruption activities like bribery activities and this is supported by the Civil Society in Development (2012;13) which highlight that it promotes an extensive range of mismanagement of assigned funds and power for private gain like embezzlement, theft ,abuse and others.

About 70% of the general employees identified the other cause of poor managerial tools as unskilled workforce whilst 50% of top management response. On the questionnaire response 20% of employees mentioned that , *" there is no adequate skilled workforce for example the Technical department took so long to approve plans for clients therefore it led to management officials being bribed to speed up the process''.* This shows it impedes the Councils ability to use its available resources to progressively achieve the full realisation of better service delivery (Ali, 2008).

The top management have 90% autonomy than employees who have got 40% autonomy which reveals that employees have no autonomy at Chipinge Rural District Council. Autonomy means being independent and having freedom to express ones views. The respondents from employees makes them to resist managerial controls from management.at CRDC management makes their

own decision without interfering their subordinates. The management makes decisions which demotivates employees for instance CRDC management has decided to lower the employees' salaries by 50% and increase the official's salaries by 50% due to economic hardships. Managing officials makes themselves the first preferences even on the issue of allocating themselves Council houses for free.

There is no open door policy where every employee should have autonomy that is allowing them to make decisions and genuine participation and also the provision of new ideas and every person will express his /her views. Chipinge RDC hold management workshops leaving employees who generate new ideas through trainings, workshops and holding regular meetings. There is no team work between management and their employees.

The Council has no autonomy as witnessed by top management employee during the interviews, "*The directives and policies formulated by central government is confusing us for example the cancellation of water bills in 2013, it is now our own baby to carry as we are haunting for funds to improve service provision due to rate payers who are resisting to pay bills which result in poor service delivery''* There is also too much powers from the Minister in all local authorities in Zimbabwe therefore led to poor managing tools. Section 276 of the Constitution gives us the functions of Council and general ways to raise sufficient revenue that is it gives room to the Council whenever they need to encounter their responsibilities. The researcher notices that there is no balance between the power of the Minister and that of Council. For example the central government is taking over local authorities sources of revenue for instance Ministry of Lands is now collecting revenue on behalf of Council. At Chipinge RDC the vehicles taxes was used by Council to repair roads yet ZINARA is responsible for the provision of accessible roads in Zimbabwe.

The gathered results by the researcher also indicates political interference as the cause of poor managerial tools at Chipinge RDC. The 20% of employees mentions the problem of political interference whereas management respondent was at 10%.The researcher noted that Council is experiencing the difference in political interests among the employees, councillors and amanagement. There is also challenges of inter-government for instance polarised relationship between central government and local governments. Chipinge RDC is also facing challenges in from their own councillors thus some councillors come to Council with nothing in return because they believe they will benefit from Council not to help Council achieve its goal of service provision. For example at Chipinge RDC, employees in acting decisions don't take hard or tough decisions because they don't have qualifications because of political patronage. For example the

councillors have also disturbed the appropriate governing on the corrupters in an attempt to advance some nepotisms thus general employees respondent that, *"There is need to select top officials who are not themselves corrupt thus referring to the councillors as they are voted into office only on political credentials without considering their backgrounds as well as qualifications''*

About 95% of employees mentioned and identified poor budgetary control as another cause of poor managerial control tool at the organisation whilst 20% of management Chipinge RDC respondents reveals about the issue of budgetary allocation. Normally in Zimbabwe local authorities, after the approval of Councils budget, Councils are not able to plan according to the drafted budget because the Minister normally reduce the income and expenditures on the approved budget therefore affect the operations and management performance to such an extent that workers will not be able to acquire their salaries in time. There was a situation where by Chipinge RDC accounts was garnished by ZIMRA due to lack of funds to provide services to the clients. Also the cancellation of bills in local authorities led to poor financial management. Section 301 of the Zimbabwean Constitution states that not more than five percent of grants are given to local authorities from the National Government , this are just written information in papers yet local authorities are not even given a single cent . This empty promise also hinder the budgets as Councils will save money to develop other purposes waiting for the certain percentage of funds which will not be fulfilled this therefore experiencing a decrease in work performance and poor service delivery hence affects the drafted objectives which hinders productivity.

Greediness was another cause that was identified in the data collected by the researcher. Oxford dictionary of 1994 defines greediness as the excessively desire to possess more what one needs or deserves. The 30% of the employees attributed this cause to the big wigs in the Council and other middle management staff. The top management said that, *"it is not rational for an extremely remunerated manager to be fraudulent since they get extra benefits and allowances, the management team should be the exemplary objects at the organisation''*. Such a statement makes the researcher to believe that managers are driven to corrupt and they are not punished through disciplinary hearings since they are top leaders.

Fig 4.2: Managerial control tools in place
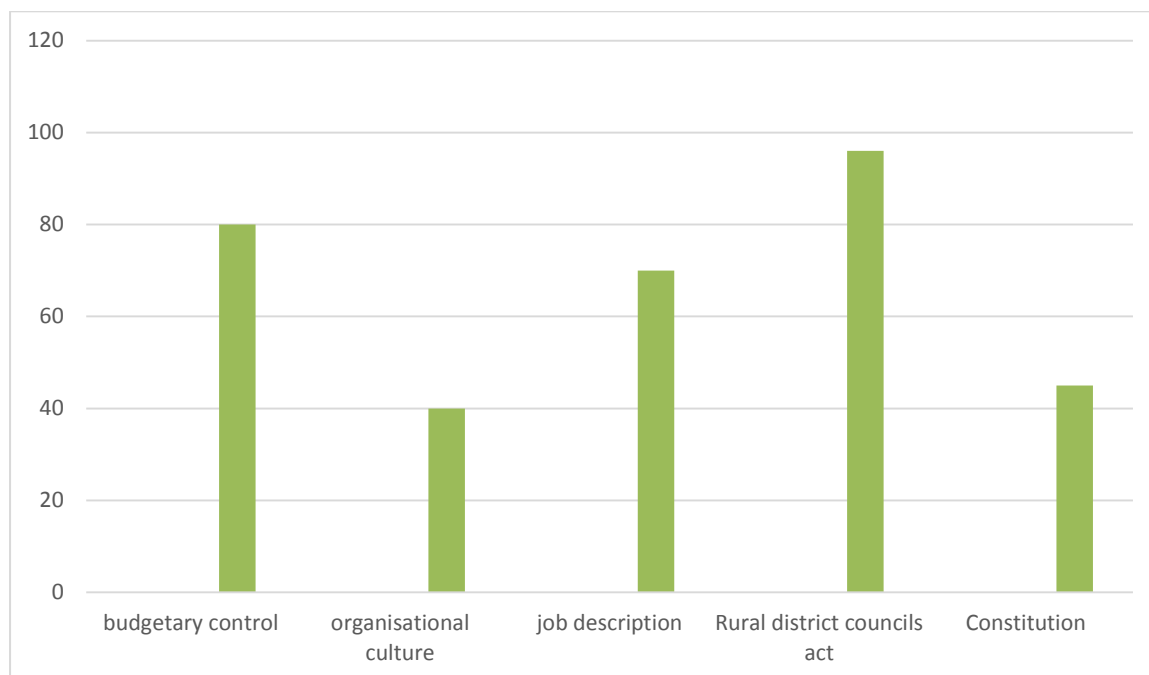
Source: Field Data (2017)

At CRDC the researcher come up with various issues concerning the organisational managerial control tools through questionnaire and interview session. More over during data collection the questionnaires provided by general employees highlighted that they are not involved in the practice of managerial controls. The 100% of the general employee's respondents confirmed this. A top official said, *"The Management officials formulate and comes up with managerial control tools which he/she submits to the H.R Committee for approval and then to full council meeting for adoption and the management will be included as well''.* Managerial control tools identified most include the budgeting control, IRBM control, the directives, the Constitution, Rural District Councils Act Chapter 29:13 and the job description. Such control tools are targeted at upholding ethical practices in the operations of the council.

4.4 The Budgetary control

About 80% of the respondent said that this control tool has the intension of making the organisational operations accountable and transparent to the stakeholders and employees in the organisation. Also 50% of councillors responded that, '' *A budget is a financial plan , so to promote a strong financial management plan Council has to include stakeholder like us ,Non-Governmental Organisations and the community itself''.* This response was also supported by employees who mentioned that Council is not including anyone during the drafting of the annual budget. CRDC is failing to include residents and stakeholders for instance Councillors yet the

community should also be included right from the start of the budget implementation for the people to express their own views and decisions. The councillor added that sometimes they even invite another experienced individuals from different organisations to be part of the interviewing panel. This is supported by 30% of top managers who said, *"We are failing to include stakeholders and communities due to many reasons like Councillors prioritise useless things to be included for instance attending useless workshops where they will be given more funds therefore they will benefit to themselves forgetting the needs for their communities''*. The findings of the study are supported by Chandrashekan (2010) who views that the customer's minds are crucial in decision making. Other 10% of employees responded on the questionnaire why Councillors are excluded in the budget implementation and he said *"The problem with our council is that the leaders especially the councillors are the ones who are corrupt, they employ their party supporters from their respective wards and their relatives without even looking at the current situation which hinders the provision of services''* This shows how the budgetary control tool is not being observed too.

Figure 4.3 Organizational structure
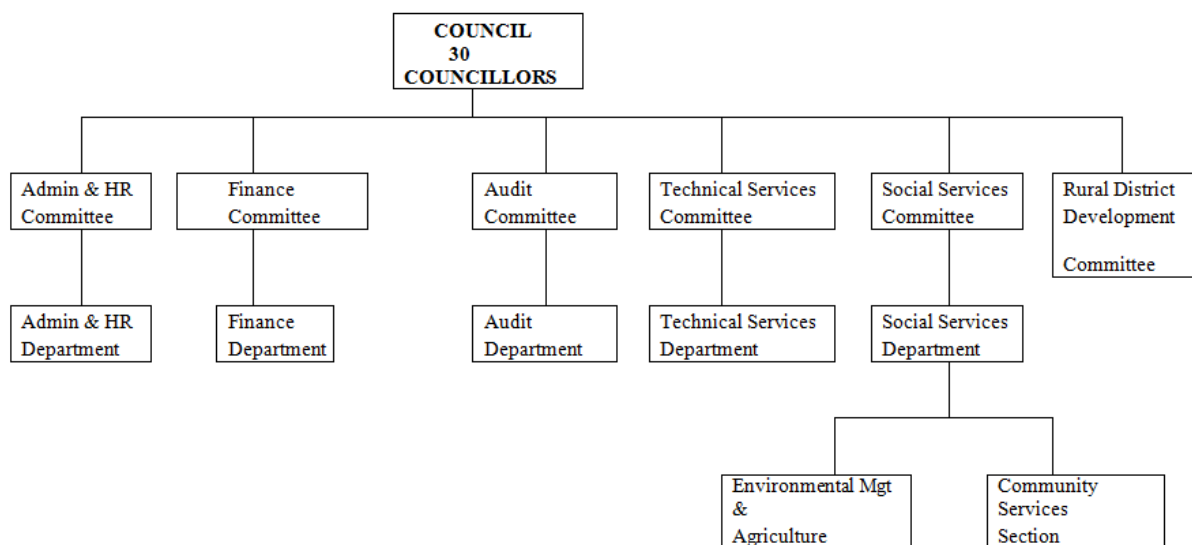
In any organisation, its responsibilities and duties can be shown from top to bottom, thus organisational structure. O'Brien (1996) defined organizational structure as simple representation of authority, control and the distribution of power within an organisation. Therefore the following is the structure of CRDC.

The structure of the organisation was another type of control tool. The 40% respondents mentioned in the questionnaire and interviews provided to them by the researcher. Nedal et al views organisational structure as a way in which an organisation arranges people and jobs so that

its work can be performed and its goals can be met. The researcher noted that the structure of the organisation has a lot to do with the operations within Council premises. About 10% of the senior management during the interviews replied that *''the organisation used the democratic style of leadership where decision making can be made by top managers, the head of departments are the ones who gave feedback to the middle and lower employees on the activities they would have done and what they are intended to do''*. The researcher also noted that during the field research 30% of employees mentioned that "*the Chief Executive officer sometimes mentions that all decisions and responsibilities are emanated from me during meetings''*.

The management mentions they are not given an open door policy where every employee will express his or her own ideas and contributions to the organisation by saying that *'' all departmental level from top, decision making and responsibilities are decentralised in that they are dispersed among an increasing number of management members in the respective departments and the management had authority over their floor workers but report back to the chief Executive Officer who is in charge of the overall organisational operations''*. The researcher managed to note that decisions are only made by top management without giving democracy to lower employees so that they can participate genuinely in decision making process.

4.4.1 Job description

Fig 4.4: Effectiveness of job description
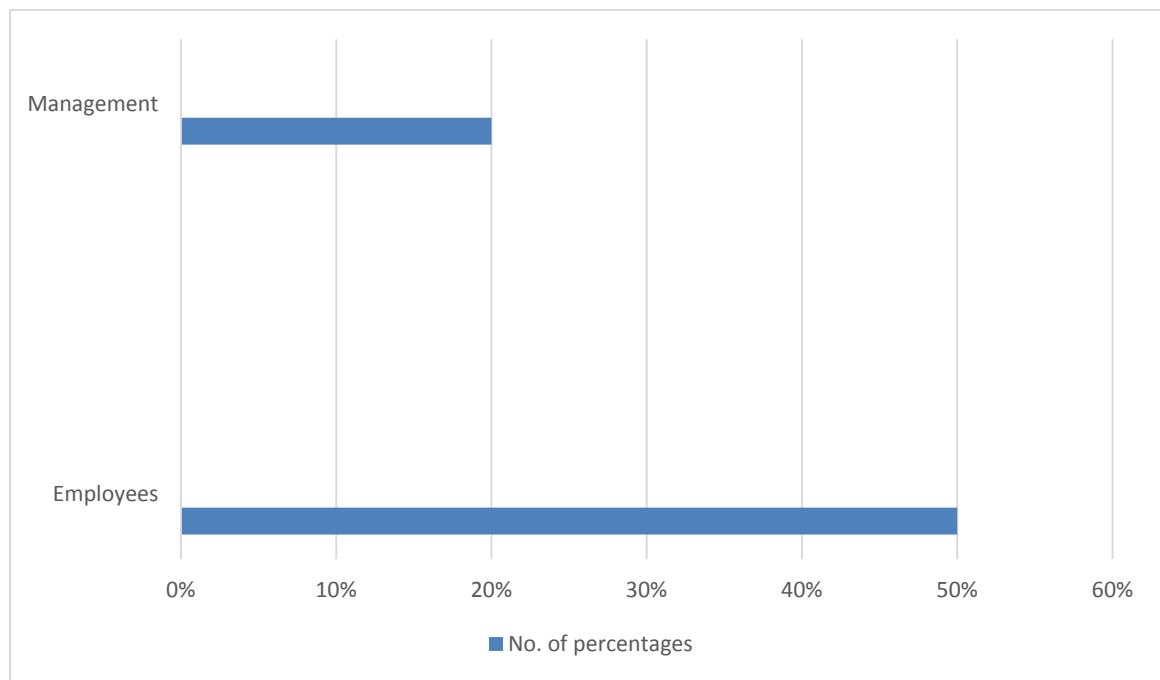
Source: Field data (2017)

Job description with 70% is one of the control tools mostly mentioned by employees and management during gathering information. The researcher saw job description as something that gives directions on what person should do and it acts as a compass against what is not ones key function. During answering the questionnaire 50% of general employees saw the job description as a useless control tool because they mentioned that '*'the Administration and Human Resources department is responsible for transferring all valid information to all departments within the Council yet sometimes the other departments will announce on the next coming Committee meetings dates and venue''.* The 20% of management supported the job description as an excellent thing as some few mentions that "the *head of departments are doing very well in their respective departments, the employees are really aware on their job descriptions."* The researcher noted that some of the reasons which makes the employees more reluctant is that there is no strict enforcement of rules and regulations within the organisation and the employees are resistant to the legal provisions used by local authorities.

4.4.2 Rural District Councils Act Chapter 29:13

Fig 4.5: Effectiveness of RDC Act
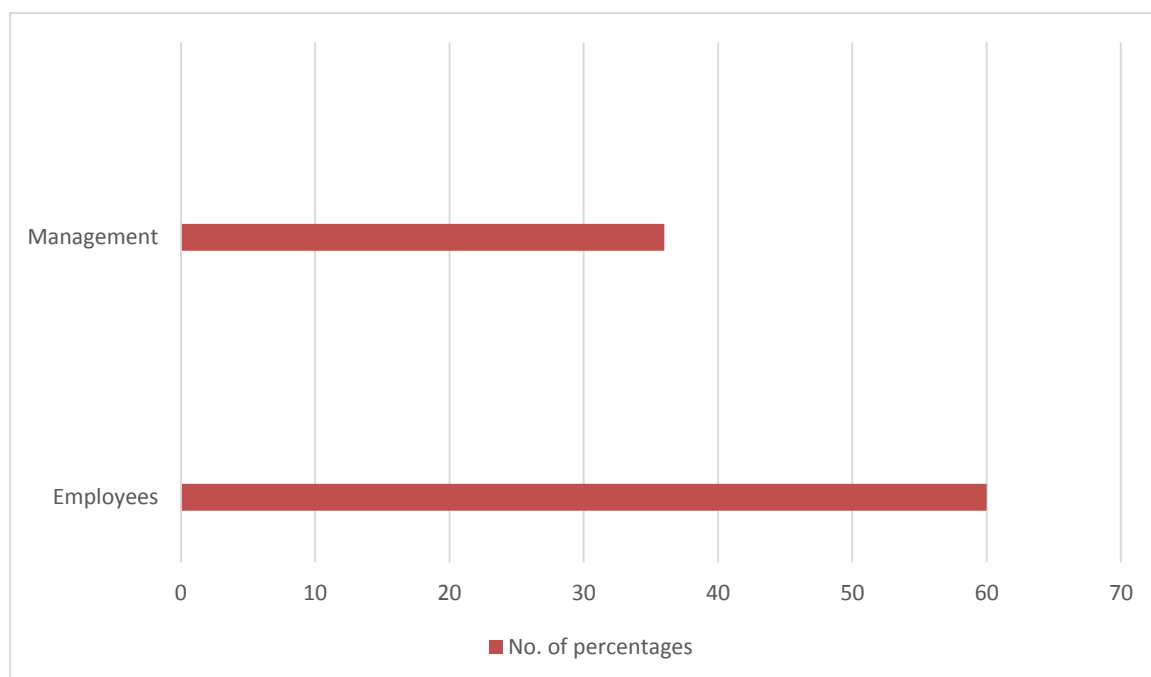
Source: Field data (2017)

Furthermore, through interviews and questionnaires the study reveals the evidence that RDCA is one of the control tool used by Chipinge RDC to manage their employees by producing 96%. It is also a legal directive from the central government. Generally 60% of the general employees

responded negatively on the use of RDCA as they mentioned that,*'' This Act thing has too much powers from the Minister therefore it is affecting our operations as Council employees''.* The researcher noted that the employees are not comfortable enough with the "Minister shall" thing hence hinders productivity which led to poor service provision for example the rate payers are becoming reluctant in paying rates due to 2013 cancellation of debt policy.

To add on about 36% of the Head of Departments responded says that, "it *is one of the most control tool we like to* liase *on as management because it guides our lower employees to perfect their duties effectively and efficiently without any doubt''.* The researcher noted that the above two responses from management and employees are different since one is arguing that it brings a positive impact and the other employee is saying it brings a negative impact.

4.4.3 Constitution of Zimbabwe Amendment No 20 0f 2013

The constitution is the supreme law of the nation. The researcher gathered 55% total of comments from interviewees and questionnaires about the Constitution as a managerial control. As 10% of the employee said ,*''Chapter 13 of the Constitution of Zimbabwe included the local authorities functions .Section 264 of the Constitution agrees with the devolution of power to provincial and local structures. It positions that government controls and duties need to be decentralised wherever applicable to those authorities that are skilled in preparing them but nothing is being done with it. They went on to say that we are not aware of the Constitutional rules ''*

The other 45% of management official talks about the devolution of government powers as one of the most valuable thing but as Council they were not happy about it and some of them stated the section saying that, *''Section 301 states that Councils should benefit from the National grants as it states that not more than 5% of the National Revenue will be given to all local authorities yet there is nothing like that which exists, those are just written papers to make us feel happy.''* The researcher noted that the Constitution is not used as an effective tool other than the other control tools.

4.5 Effectiveness of the managerial control tools at CDRC

Fig 4.6: Rating of effectiveness by respondents
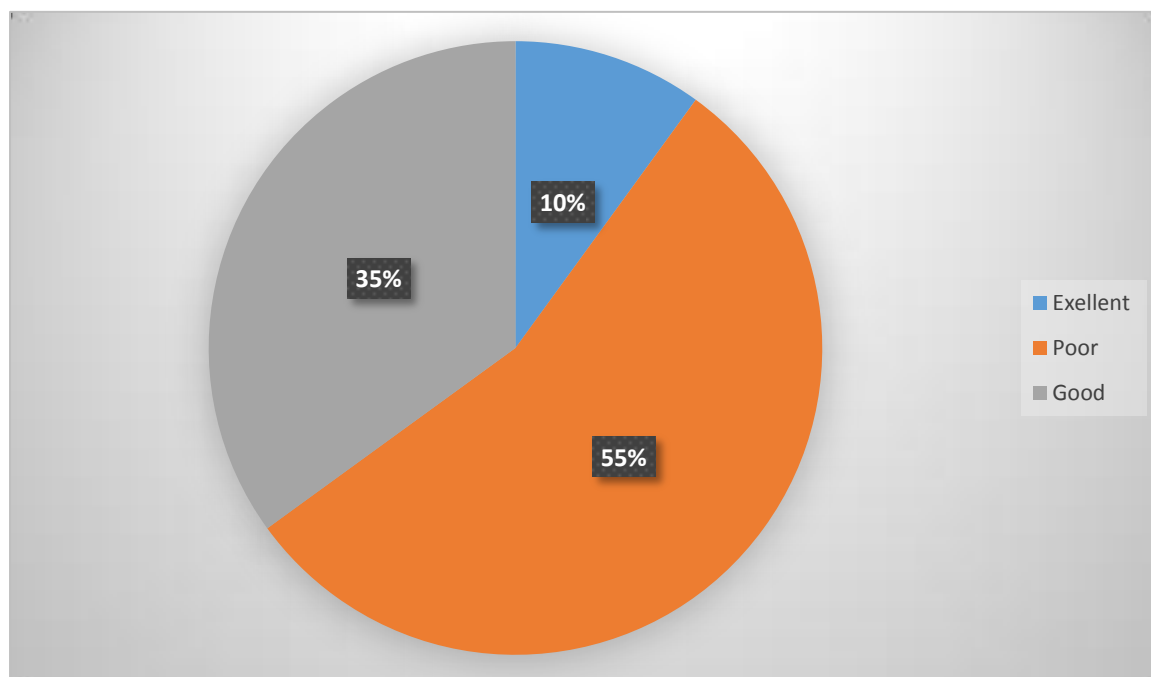
Those who supported managerial control tools to be excellent constituted 10%. Gonasekaran (1998) postulates that if the managerial tools become 10% it will be considered excellent. Effectiveness of managerial control tools is measured through the structural and practical adherence to the controls, the content enshrined in them which promote ethnicity and also the different controls available. The general middle management employee said that the available managerial controls, *"the organisation is doing very well on the basis of following the control tools as management team we are convinced of the positive performance*." Such controls avoid corruption activities if they are fully useful and implemented. A top manager said, *"Any practices outside the control tools should be treated as null and void, so that all controls are ethical and are guided by the policies which lead to the promotion of good managerial practices"*

The 35% of the respondents also said that the managerial controls are good. This is also supported by Otley (2003) who views 35-40% as good after the data is gathered. Few managers of the council said, *"The use of controls have brought the good reputation to the organisation as our employees are become skilled each and every day".* The female general employee supported saying that, *"the control tools are good because they define limits within which the conduct of employees and tasks of employees work".* The employees also emphasised that the control tools are good because they are unbiased as they do not afford for inequity in their layout. A female

middle manager said, *"The control tools reflect routine and essential fairness which upholds a good working environment"*

However 55% of the respondents said that the managerial control tools are poor. Smith (1997) views that if the data is gathered after collection and constitutes 50-60% will be considered as poor to management systems. Some general hand employees mentioned that managerial control tools are excellent on paper only, but their practicality makes them inadequate because they will or are not adhered to even by the management team themselves. The management respondent said, *"These controls are good on written papers but what makes them poor is that they are not practical therefore lacks proper performance''* Another male respondent supported saying that this can be noted by how the operations of council are being conducted without the following of laid down procedures and protocols. He added that activities like lack of autonomy, unskilled workforce, greediness and corruption. These are clear examples that the managerial tools are not being put in practical action which makes them mere control tools with no action taken.

4.4.5 Ratings of the effectiveness of budgetary controls

Fig 4.7: Effectiveness of budgetary control
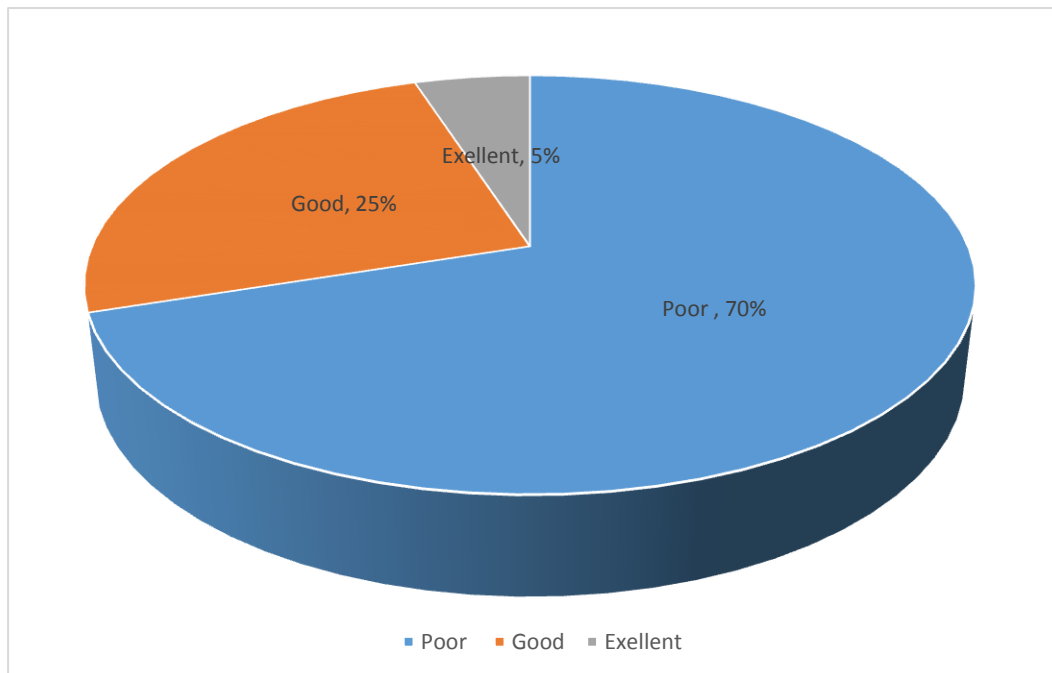
Source: Field Data (2017)

In this figure it can be noted that 5% of the respondents provided an excellent rating of the budgetary control. A general employee said that, *, "The overall objective of the budget is to keep control of the activity done in the company by providing a roadmap for future activities and to set a series of goals to be achieved and the means by which to achieve those goals."* This is similar to

some local governments as the budget is the most powerful instruments for effective financial management and control in both developed and developing countries Adamolekun (1983). More so another Central Administration employee said, *"The conditions of service are meant to value each and every employee as a critical stakeholder of the organisation in which the organisation expects them to act in a manner that promotes the development and good reputation of the organisation since it spells out the parameters of expected conduct of employees at work."*

Also 25% of the respondents rated the managerial control tools as good. Among the 25%, 10% female respondents emphasised that the managerial controls are the parameters within which the behaviour and operations of the employees work. This gives guideline to the expected ethical behaviour in the organisation. Another respondent emphasised that, *''The attributes of an effective budget must be easy and simple to understand as it is the local authorities' communication tool and communication plans.* The attributes of a good budget are participatory that is all interests must be represented throughout the process of ensuring will all changes that are communicated and agreed. A manager pointed out that *"The attributes of a good budget are participatory that is all interests must be represented throughout the process of ensuring will all changes that are communicated and agreed."* the above explains that the budget should be comprehensive which means that it should reflect all activities of the local authority and how they will be financed including the challenges and assumptions of Council. The budget must be flexible which means that it should allow unforeseen events and allow for adjustments. It should be also realistic and smart.

About 70% of the employees lamented that the budgetary control tool for the Council is poor. The 70% of employees mentioned that, *"they lack practicability of what is on paper."* The respondents identified various issues including issues to do with lack of including various stakeholders like Councillors and he said that, *"Chipinge Rural District Council is failing in implementing annual budgets by not involving residents. Council should include the stakeholders so that they can express their views hence this is not effective in the sense that Councils are failing to include residents and different stakeholders for instance Councillors .There is also the need to involve the community thus promoting local democracy, residents should be involved right from the start of the budget implementation. After the preparation the budget is approved by the top management and then after the top management approval, the budget will be advertised in the newspaper twice within thirty days so that those who were not involved will pass their respective comments''.* After the respondent answers the researcher noted that this budgetary control tool is not effective in most local authorities in Zimbabwe both urban and rural since residents are

refusing to pay taxes and rates to Council because they are not included in the budget implementation.

Considering the criticisms revealed by different respondents the budget control is becoming a major problem for it to be effective due to the fact that there are different political games within the Council. To sustain all this, there are authors that named budgets as being an "unnecessary evil" (Wijewardena and Zoysa, 1999), "a thing of the past" (Gurton, 1999) or even broken (Jones, 2008). This means that budgets are used properly and altered to a company's needs. The key for this is to implement practices that generate commitment to budgets, adopting clear procedures to prepare budgets, creating linkages to connect the budget with the company's strategy and examining budget alterations and taking corrective action (Uyar and Bilgin, 2011)

4.7 Challenges being experienced in practicing the managerial controls at Chipinge RDC

Respondents were also asked to identify the challenges that they were experiencing in practicing the managerial control tools in their respective departments. The diagram below illustrates questionnaire responses regarding challenges being experienced in practicing managerial control tools at CDRC as shown in Figure 4.7 below.

Figure 4.8: Responses on challenges faced in practicing managerial control
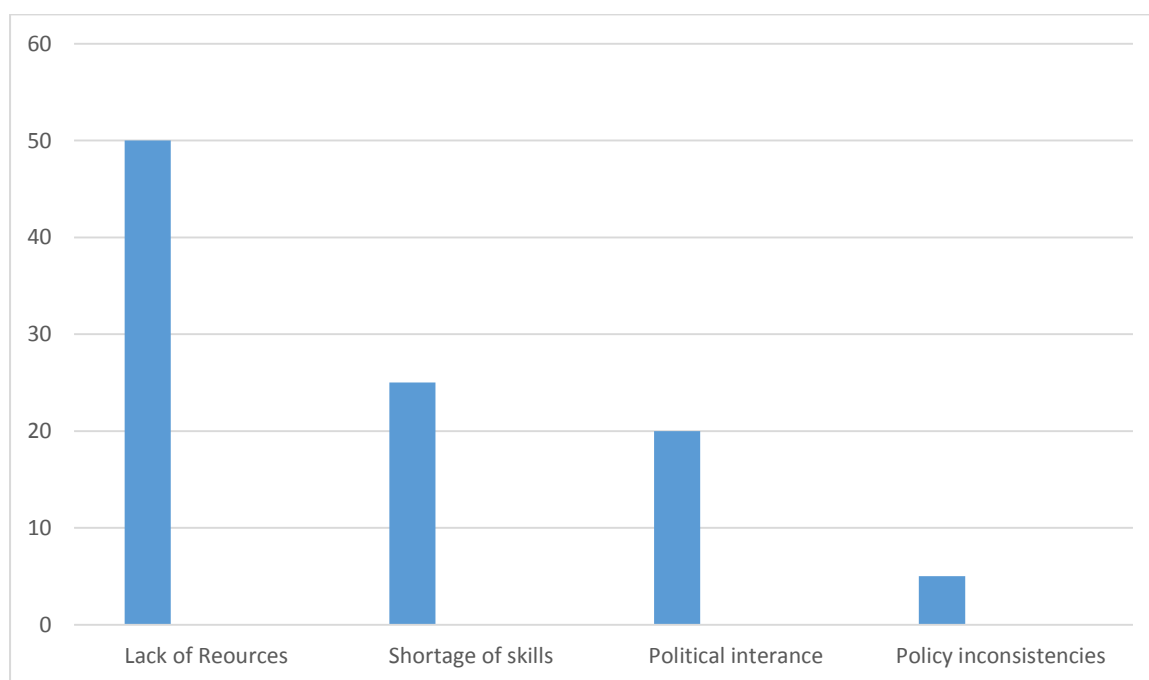
Source: Field Data (2017)

Figure 4.2 above presents a graphical picture of the challenges being experienced in practicing managerial control tools at Chipinge Rural District Council. The major challenges that questionnaire respondents cited involved the following amongst others: shortage of skills, lack of resources, political interference and policy inconsistencies. The 50% of respondents challenge cited lack of resources, 25% of the respondents cited shortage skills as another challenge, 20% mentioned the challenge of political interference, which as elaborated further mostly referred to the occasional dictatorial tendencies by management and the treating of lower level employees as incapable of providing constructive ideas to Council businesses, 5% cited policy conflicts as one of the challenges.

Through interviews, the study exposed that there were further challenges that policy makers and chief implementers (HoDs) were experiencing in practicing managerial control tools at Chipinge RDC. These challenges included political interferences, resistance from pay raters and constantly breaking down relations between Council and its stakeholders over issues. Data collected from one respondent has it that these politicians themselves are the ones who have the final approval on managerial control tools and this becomes problematic as some of them do not have the knowledge and also they act subjectively according to the manifesto of their political parties thus in some instances they miss the closeness that is needed for the development and catalysing of the construction and operation processes.

Also through interviews, the challenge of financial resources was mostly mentioned by interviewees; who additional recognized the presence of this challenge to the country's general unconducive prevalent economic condition. One participant therefore stated:

As Chipinge Rural District Council, we are not functioning in remoteness from the prevailing economic condition, consequently we are likewise being affected by the present situation as the rate payers are stressed to pay their bills. Due to financial shortages, the Council if failing to undertake some of its programs which influence the positive outcomes of managerial control tools, For example; we have not been able to adequately improve on institutional capacity, in terms of technical skills for employees and technological availability.

Another interviewee further highlighted thus:

Some of the latter's appraisal reports have been seriously lacking fairness, with a scarce grievances having been elevated by appraises who felt they had been victims of unfair assessments of their performances.

The challenge of lack of institutional capacity was reiterated by one interviewee who stated;

Indeed, some of our supervisors are just not good at conducting appraisals, perhaps because they lack appropriate skills and also find it hard to differentiate performance or just dislike having that 'difficult conversation' with mostly their relations. So, not surprisingly, the system has in most cases fallen into disrepute, with allegations of unfairness or a lack of transparency; hence erroneously blaming this on managerial control tools. Yet the appraisal system is intended to improving inspiration, reward high performance and provide a fair basis for pay determination within the Council.

This formulations has been supported by Armstrong (2006:148) who states that it helps participants to understand the philosophies and values of the organization, and how they are expected to behave within that context. They are a means for defining the employment relationship and the psychological contract

4.8 Strategies to have the effective managerial control tools at Chipinge RDC
Respondents identified a number of possible strategies that CRDC could implement to improve on the use of managerial control tools on organizational performance as shown in Figure 4.4 below.

Figure 4.9: Strategies to have the effective managerial control tools
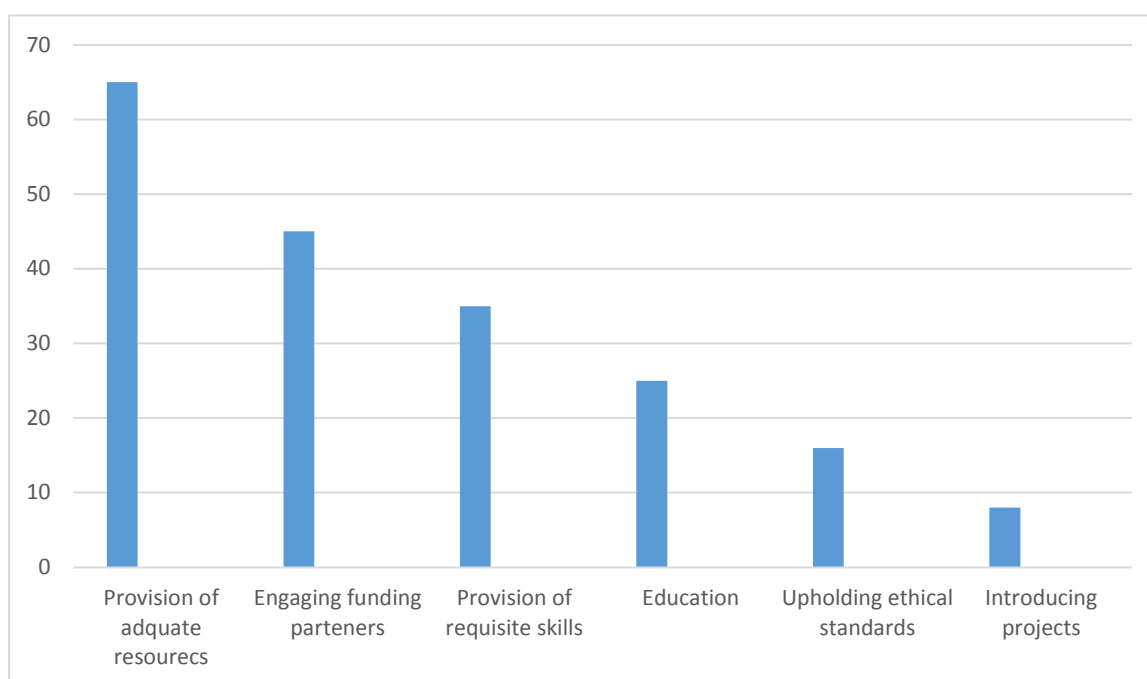
Source: Field Data (2017)

The figure above shows responses from questionnaires on the possible strategies that Chipinge Rural District Council should engage in order to increase performances through the use of managerial control tools. The 65% depicts the respondents recognized the requirement for the provision of adequate resources as one of the strategies, 45% of the respondents mentioned the need to for the engaging funding partners ,35% states that they should be the provision of requisite skills to both lower level employees and management, 25% noted the need to educate employees from top to bottom,15% listed the upholding of ethical standards as a strategy and finally 8% of the employees mentioned the introduction of projects within the Council. engage potential funders to enable full implementation of Council.

These same strategies were mentioned through interviews as having the potential to improve the Council's managerial control tools. In addition, some interviewees suggested the introduction of a reward system through working parties, where a range of issues such as performance measures, competencies, pay-banding, working groups and the appraisal systems can be informally discussed by all concerned parties. This inclusive approach strategy was recognized as having the potential to bringing greater acceptance and commitment to the changes in the performance of organizational goals and objectives. The researcher noted that the organization should be engaged in the actual and strong mobilization of both human and financial resources to improve to come

up with positive results on using managerial controls. The capacity of local authorities need to be strengthened to develop and implement programs based on the needs employees and communities. Local authorities should engage in private partnerships with the privates sector, civil societies for information on mobilizing financial resources. The employees and Councillors should be educated about managerial control tools so that they have a clear understanding of what is being done by the council. Council should be involved in the capacity building programs, staff development and training through workshops for staff and employees should be conducted timeously to improve their knowledge on managerial control tools process.

4.9 Chapter Summary

The chapter analyzed, presented and interpreted data collected through questionnaires and interviews. The procedure of these data collection methods provided the study with the data that gave perceptions into key issues connecting to the effectiveness of managerial control tools at Chipinge Rural District Council to improve the organizational performance through achieving stated goals and objectives. The chapter established that the practicing of managerial control tools was facing a lot of major challenges which include lack of financial resources, lack of requisite skills and lacks of strong a stakeholders' participation approach. The findings of the study also revealed that there were a number of strategies that CRDC needs to implement to improve the managerial control tools at place and it involves the engagement of potential funding partners for its various projects, improve relations with other stakeholders, provide educational trainings to both senior and junior employees and upholding the ethical standards in the organization.

CHAPTER 5

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter is intended at giving a summary, conclusions and recommendations to the research. The recommendations will be centred on the research outcomes of chapter four. The chapter concludes the research commending what Chipinge RDC should do to improve the managerial control tools at place. This chapter is concerned with the highlights of the study from chapter 1 to chapter 4. Chapter summaries, conclusions major findings, recommendations, areas for further research and summary is covered by this chapter.

5.1 Chapter Summaries.

Chapter one covered background to the study. Council revealed that it is facing financial challenges due to poor managerial control tools. Managerial controls are not setting and meeting the council's set objectives, which include provision of water, health, education, and sewerage services to the community. The major topic was to analyze the effectiveness of managerial control tools in Local authorities, case study of Chipinge Rural District Council. The chapter also highlighted the statement of the problem, research objectives, and research questions, significance of the study, the assumptions .delimitations of the study, limitations of the study, abbreviations and chapter summary.

Chapter two reviewed literature relevant to the research objectives to give a sound theoretical framework of the study. Literature from journals, newspapers, publications, various media, accomplished research documents and legislative documents on managerial control concepts. The chapter covered the empirical literature review, theoretical framework which covers the theories pertained to the study, causes of poor managerial controls ,types of managerial controls ,effects of managerial control tools and the strategies on improving the managerial control tools and the case studies were covered.

Chapter three covered the methods and techniques that were used in collecting data for this research project. The qualitative research designs were used. The population used for this research was 17 respondents that included top management, Councilors and employees. A convenient random sampling method was used to collect data from the population. Both primary and secondary data was collected and data was collected by means of questionnaires using open ended

questions and closed ended type of questions. Data reliability, presentation, analysis and interpretation were discussed in this chapter.

Chapter four focused on the presentation and analysis of the research findings. Results from questionnaires and interview guide were the sources of data used in this chapter. Data was presented and analyzed through qualitatively with respect to the research questions answered. Data was presented in tables, graphs, pie charts and figures.

5.2 Summary of Findings

From the findings in the previous chapter of Data presentation, analysis and interpretation it can be concluded that:

Causes of poor managerial control tools at CRDC are corruption, unskilled workforce, lack of autonomy, political interference and greediness etc.
Council is using out-dated control tools which were drafted way back in 90s.

The identified control tools in place at CRDC are the budgetary control, organisational structure, job description, Rural District Councils Act, compensation management and the Constitution.

It was also concluded that the control tools at place are not effective enough in curbing corruption ,the majority of the employees 55% rated the available HR policies effectiveness as poor, 35% rated them as good and 10% rated them as excellent.

It was also concluded that the effectiveness of the budgetary control had a negative impact in fighting corruption, 70% of the respondents rated them as poor, 25% rated the effectiveness as good and a handful 5% rated them as excellent.

Political interference, lack of resources both financial and human, shortage of skills, procrastination, insufficient funding and non-involvement of employees in the implementation process were concluded as the problems being face by the council in the implementation of budgets at CRDC.

5.3 Conclusions for each objective

The researcher concluded that:

The research was a success. This is because the researcher managed to make recommendations out of the research, which are highlighted on 5.3 below .The findings of the study were obtained from questionnaires and interviews that were conducted during the research.

Problems associated with the managerial control tools include abuse of power by councillors, corruption, unskilled workforce, lack of autonomy, political interference, greediness and poor allocation of budgets, conflicts between council officials and residents, misuse of funds, failure of ratepayers to pay rates and levies, lack of coordination of activities between council officials and sector ministries. The findings of the study were obtained from questionnaires and interviews that were conducted during the research. The types of managerial control tolls include the budgetary control ,organisational structure ,the job description, the Constitution of Zimbabwe Amendment No 20 of 2013 and the Rural District Councils Act Chapter 29:13 was mainly used at Chipinge RDC.. The duties assigned to Council include management of state land and making of by –laws, supervision of the swearing in process of councillors and levying and collecting rates from residents and formulating its operational budget.

It indicated that managerial control tools had a negative impact on Council but the improvements were needed at Chipinge RDC because of poor financial resources which results in the provision of poor service delivery. The findings also highlighted that some of the stakeholders like Councillors, Non-Governmental Organisations and citizens during the implementation of budgets within Chipinge RDC. The challenges or Problems associated with the causes of poor managerial control tools include lack of resources both financial and human, shortage of skilled workforce, political interference and policy inconsistencies, misuse of funds, failure of ratepayers to pay rates and levies, lack of coordination of activities between council officials and sector ministries for example the interaction between central and local government.

5.4 Recommendations

5.4.1 To the Council

On the grounds of the above research findings the researcher came up with the following recommendations that could be used to improve the effectiveness of managerial control tools in Chipinge RDC so that development is implemented easily and services are accessible.

- Decentralised structures should participate in all managerial controls done by council

- There should be actual and strong mobilization of both human and financial resources to improve to come up with positive results on using managerial controls

- The capacity of local authorities need to be strengthened to develop and implement programs based on the needs employees and communities

- Local authorities should engage in private partnerships with the privates sector, civil societies for information on mobilizing financial resources

- The employees and Councillors should be educated about managerial control tools so that they have a clear understanding of what is being done by the council.

- Capacity building programs, staff development and training through workshops for staff and employees should be conducted timeously to improve their knowledge on managerial control tools processes.

- The key for this is to implement practices that generate commitment to budgets, adopting clear procedures to prepare budgets, creating linkages to connect the budget with the company's strategy and examining budget alterations and taking corrective action

- There should be better designing and planning of initiatives to ensure that they reflect at least some of the substantial existing knowledge about managerial control tools

- There is need to ensure that projects are introduced to achieve desirable results

- There should be more reliable and efficiently coordinated funding sources

- There should be focus on the human factor involving greater efforts to build capacity at local institutions and to avoid political fighting and power struggles

- Personnel rotation and staff training be adopted and implemented for attainment of sound revenue collection controls.

- Council should regularly review existing policies and procedures for improved internal controls in council. This measure safeguards council assets and income.

- Councils are recommended to continuously monitor the adequacy of personnel responsible for revenue collection This can be done by implementing job evaluation exercise annually, and the evaluation to be conducted by external professionals to identify weak areas in the personnel

- The use of induction training, seminars, meetings and training programs should be done to improve the competence of personnel responsible for revenue collection.

- More effort has to be directed to the least performing income lines that include communal levies and Income generating projects.
- The council should effect stiff penalties on offenders like dismissal, arrests, demotion among others. Corrupt practices have been rampant because there is lack of adequate penalties on the fraudsters thus more employees have taken the toll in practicing unethical activities.
- The Council should make use of efficient accountability mechanisms like administrative procedures, surprise audits, agency performance evaluations among others.

5.4.2 To the Central Government

- Other elements of ethics infrastructure must be put into use. The National government must make effective use of ethics coordinating bodies for example The Zimbabwe Anti-Corruption Commission should be fully functional in exposing corruption acts in both the public and private sector so as to root out corruption.
- Government should promote an active civil society and probing media which should continue acting as watchdogs on behalf of the public.
- The National Government should make use of an effective legal framework. Laws and regulations which set standard of behaviour.

5.5 Major findings.

➢ The results revealed that there should be enough documented control tools.

➢ The results revealed that councilors formulate revenue collection policy that is being implemented by the treasurer, who is an expert in financial matters in council. This practice is in line with the provisions of the RDC Act (Chapter 29:13). The separation of function improves internal controls measures in the revenue collection process.

➢ The results revealed that there should be sound internal control measures for revenue collection to safeguard collected revenue from irregularities.

➢ The results revealed that there should be regular reviews of controls in place. Budget reviews should be reviewed at least every month whilst policies and procedures at least quarterly

- Results revealed that there should be sound internal control measures for revenue collection to safeguard collected revenue from irregularities.

- The results revealed that there should be regular reviews of controls in place. Budget reviews should be reviewed at least every month whilst policies and procedures at least quarterly.

- The results revealed that council should have reliable budget review technique, of which variance analysis and debtors ageing analysis is the most reliable techniques to be adopted by councils.

- The results showed that the best revenue collection practice in councils is to negotiate for binding payment plans with debtors and equipping debt management with necessary resource to enhance debt recovery process.

5.6 Areas for further research.

Further research is necessary to evaluate the contribution of top management systems towards organizational performance in council. The study to elaborate the guide or framework to be used in the evaluation process of controlling tools towards the performance of the organization in service delivery.

5.7 Summary

This chapter covered chapter summaries, major findings, conclusion, recommendations, areas for further research and summary.

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APPENDICES

Appendix 1: Questionnaire for employees and Councillors

QUESTIONNAIRES FOR MANAGEMENT AND EMPLOYEES

My name is **PRAISE MUCHERI**, I am a student at Midlands State University undertaking a Degree in LOCAL GOVERNANCE STUDIES. I am carrying out a research entitled "Effectiveness of managerial control tools in Local Authorities: The case of Chipinge Rural District Council". I kindly ask you to participate in the research by answering the following questions with reliable and the up to date information. The answers are for academic purposes only. Your contributions will be highly appreciated

INSTRUCTIONS

• Do not write your name or any other person's name on this questionnaire.

• Please tick where applicable.

• Write your responses in the spaces provided.

• Answer all questions.

SECTION A: DEMOGRAPHIC CHARACTERISTICS

1. Gender (*tick were appropriate)* M ☐ F ☐

2. For how long have you been an employee at Chipinge Rural District Council? ...

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SECTION B

3. Can you give me examples of managerial control tools used by Chipinge Rural District Council?

(*Please provide answers below*)

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SECTION C: EMPLOYEES PERCEPTIONS ON MANAGERIAL CONTROLS

4. What are your views concerning Managerial control in the light of organization performance?

GOOD [   ]   NOT BAD [   ]   NOT SURE [   ]

Please explain your response……………………………………………………

…………………………………………………………………………………….

…………………………………………………………………………………….

5. Which control tools are used in Chipinge Rural District Council?

a) Constitution of Zimbabwe   {   }

b) Rural District Councils Act   {   }

c) Job description   {   }

d) Organogram   {   }

6. Is the Budget used for management control?

How has it been used?

   a) Communicate targets from management to employees   {   }

   b) Monitor and Evaluate performance   {   }

   c) Improves efficiency   {   }

   d) Establish priorities and set targets in numerical terms   {   }

7. How have the job description has been used for control purposes?

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8. What are the Internal Control tools used by Chipinge Rural District Council?

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9. How has Integrated Results Based Management helped to control the organization?

   a) Job Evaluation   {   }

   b) Monitoring and Evaluation   {   }

   c) Regular checking and reviewing of performance contracts   {   }

   d) Use of performance contracts   {   }

10. How has the check in check out register assisted in to control the organization?

    a) Regulates employees movement   {   }

    b) Reporting in time for duty   {   }

    c) Errands and time clockers   {   }

    d) Errands and also leaving place of work {   }

SECTION D: CHALLENGES EXPERIENCED IN PRACTICING MANAGERIAL CONTROL IN YOUR ORGANISATIONS AS EMPLOYEES

11. What are the challenges being face in managerial control?

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12. In your judgement, how do you consider that these challenges being encountered can be

    addressed?

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13. Which corruption activities has been experienced by Chipinge Rural District Council?

    a) Theft   {   }

    b) Embezzlement   {   }

    c) Abuse   {   }

    d) Bribery   {   }

14. Which Directive control have a negative impact on Chipinge Rural District Council?

    1. Ministerial Directive of 1984   {   }

    2. Powers of Minister   {   }

    3. Cancellation of bills   {   }

    4. Decentralization   {   }

SECTION E: STRATEGIES TO COUNTER CHALLENGES BEING ENCOUNTERED

15. How do you rate the effectiveness of these managerial controls? Explain:

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Thank you for your cooperation

Appendix B: Interview Guide For Chpinge Rural District Council Officials

My name is **PRAISE MUCHERI**. I am a student at Midlands State University studying a BSC HONOURS DEGREE IN LOCAL GOVERNANCE STUDIES. I am carrying out a research entitled "Effectiveness of managerial controls in Local Authorities. A Case of Chipinge RDC''. I kindly ask you to participate in the research by answering questions with reliable and up to date information. The answers are for academic purposes only. Your contributions will be highly appreciated.

DATE OF INTERVIEWS…………………………………………

QUESTIONS

1. Please give a brief background of your organization.

2. How long have you been working at Chipinge Rural District Council.

3. What do you understand about by Managerial controls in Local Authorities?

4. What do you think is the impact of Managerial Controls in improving service delivery at Chipinge Rural District Council?

5. Do you think Managerial controls bring a positive effect on general organization's performance?

6. What challenges are being faced by Chipinge Rural District Council in following the managerial control procedures?

7. State the managerial control tools.

8. What strategies have been put in place by Chipinge Rural District Council to achieve the positive effects on organization work performance?

Thank you for your cooperation