

The South African developmental state debate

Leadership, Governance and a Dialogue in public sector finance

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ABSTRACT

The Constitution of South Africa, with its progressive realisation of justiciable socio-economic rights, is fundamentally transformative, and places a number of stringent requirements on the public finance management system to support that agenda. Furthermore, within the government and governance parameters set by the Constitution, a number of strategic orientations for the role of the state are possible, including the developmental state, which may place additional requirements on the public finance management system. This paper explores the implications for the public finance management system of the South African government's aspiration to become a developmental state, as articulated in the newly released National Development Plan 2030: Our future – make it work (South Africa. National Planning Commission 2012). It concludes by delineating an analytical framework through which progress with budget reforms can be assessed, encompassing not only its technical dimensions, but also leadership and governance.

INTRODUCTION

Contemporary South African public sector leadership tends to be neither collegiate nor collaborative, whereas the transformational exigencies of the constitutionally envisaged governance arrangements require both these characteristics. We are in the lower left quadrant of the diagram below in the main, and need to move systemically to the top right corner.



Unfortunately, despite the move by the Presidency to move towards government-wide outcomes based management, government planning programme and project management systems as well as monitoring and evaluation systems are not congruent currently with this new approach. In particular, the budgeting system which focuses on institutional boundaries (i.e. per department or municipality) rather than programmatic outcomes (which transcend individually public entities typically) is a particularly problematic disjunctive. Furthermore, new conceptualisations of accountability will be required to be defined and operationalised in an outcomes-based system with collaborative and collegiate leadership.

CONSTITUTION AND BUDGET REFORM

Amidst the tumultuous political, social and economic changes precipitated by the transition to a democratic order, the adoption of a new constitution and a profound process of restructuring the macro-organisation of the state (e.g. creation of provincial government, demarcation of wall-to-wall municipalities) and other sweeping civil service reforms, it is easy to overlook that the South African constitution also required fundamental changes to public resource allocation.

Chapter 10 of the Constitution (ss195-197) lays out the basic values and principles for public administration and, within public administration, the role of the public service (South Africa 1996). Of particular relevance is the principle articulated in section 195(b) that “Efficient, economic and effective use of resources must be promoted”. Other important principles which would apply to the public financial management system as well as to all other administrative systems include: the need to provide services fairly and equitably (section 195(1) (d)), responsively and in a participatory manner (section 195(1) (e)), accountably (section 195(1) (f)) and transparently (section 195(1) (g)).

The Constitution in sections 215 and 216, read together with section 195(b), (f) and (g), laid the constitutional foundations for fiscal governance in the South African public sector. At the same time, the Constitution precipitated a fundamental transformation of the fiscal landscape to a more decentralised intergovernmental fiscal system, later given further operational substance by the Intergovernmental Fiscal Relations Act of 1997 (South Africa, 1997).

This level of detail and attention to the management of public finances in the form of a “fiscal constitution” is a highly unusual feature of any basic law of a country. The fiscal constitution is even more remarkable when read together with the Bill of Rights which confers on citizens justiciable socio-economic rights to be progressively realised within available resources (such as the right to access to education, health, housing etc.). Cumulatively, these constitutional provisions place immense pressure on the fiscus to support the development outcomes and socio-economic transformation envisaged by the Constitution. Thus, to pass constitutional muster, the fiscal system must not only demonstrably adhere to good fiscal governance (e.g. legal compliance, probity and accountability), it must also be results or outcomes oriented and achieve value for money.

It is hardly surprising, therefore, that Government embarked on major reforms of the tax and revenue management systems (such as the creation of the South African Revenue Service), the establishment of a system of intergovernmental fiscal relations and far-reaching public expenditure management reforms, exemplified by the Public Finance Management Act, 1 of 1999.

The enactment of the Public Finance Management Act, 1999 (PFMA) was an important milestone in the budget reform trajectory of South Africa (South Africa 1999). It aimed at modernising public financial management in line with the demands of the new democratic dispensation and international good practice. As was noted above, the impetus towards these attempts at improving the raising and application of government resources was embedded in the 1996 Constitution, which embraced good fiscal governance through increased accountability, transparency and participation. The RDP White Paper of 1996 also was firmly grounded in the commitment to enhanced aggregate fiscal discipline, coupled with improved reprioritisation and better productivity of government spending (South Africa 1994). The Presidential Review Commission of 1997 had proposed many recommendations about improving public resource allocation mechanisms over the medium to long term (South Africa. Presidential Review Commission 1997). The PFMA also built on previous budget reform initiatives such as, inter alia, the Medium Term Expenditure Framework (MTEF) and the Medium Term Budget Policy Statement (MTBPS) introduced in 1998.

The PFMA has now been in the implementation phase for more than a decade in national and provincial departments as well as public entities. Some of the lessons learnt have already fed into the Municipal Finance Management Act of 1993, the PFMA's counterpart legislation within the local government sphere.

Substantial resources have been devoted to implementing the PFMA since 2000 (Folscher and Cole 2006), with some managers arguing that tight PFMA controls have made financial managers risk averse and stifled service delivery. There has been significant investment in creation of financial governance structures such as audit committees, risk committees, the internal audit function, establishing supply chain management units to mention but a few dimensions (Nair 2008). Audit requirements have also become more onerous in the wake of the PFMA and South Africa is one of the few countries in the world where departments and entities are subjected to annual financial, compliance and performance information audits.

A great concern from a fiscal governance perspective is that, despite these on-going reforms since 1994, the quality of financial management does not seem to be improving within national and provincial departments. The status of audit opinions is a good proxy for the quality of financial management. Unfortunately the depressing trend of successive General Audit Reports of the Auditor-General of South Africa is that despite a decade of reforms, fiscal governance improvement has stagnated, especially in the large social services and infrastructure provincial departments described below (which jointly comprise 85% of annual provincial government spending):

The overall deterioration in the audit outcomes of Education, Health, Public Works, Human Settlements and Social Development needs to be arrested. Except for the Department of Human Settlements (Limpopo) none of these departments obtained a clean audit report. For the 2010-11 financial year, ten departments in these sectors registered improved audit outcomes, while three regressed. The net result is that only 50% are financially unqualified, compared to the 83% overall of departments in other sectors. Four departments in these five sectors received adverse or disclaimers of audit opinions. (South Africa. Auditor General 2011: 6)

Even more disconcerting is that fiscal outcomes have been even more disappointing from an efficiency and effectiveness perspective. Wasteful and inefficient expenditure seems rife, as



well as outright corruption (Pickard 2005). As noted by the Presidency in its position paper *Improving Government Performance: Our Approach*, despite spending more on education and health as a percentage of GDP than our developing country and SADC counterparts, the outcomes of our education and health systems have been disappointing to say the least. For instance in the Southern African Quality Monitoring and Evaluation Consortium grade 6 mathematics tests, South African learners performed much worse than their counterparts in Kenya, Mozambique, Tanzania and Uganda (South Africa. Presidency 2009). Clearly the pursuit of value-for-money at this stage is more aspirational than operational.

A DEVELOPMENTAL STATE FOR SOUTH AFRICA: IMPLICATIONS FOR BUDGET REFORM

The African National Congress (ANC), the governing party, in its National General Council in mid-2005 committed itself to building a developmental state to transform the South African economy fundamentally. This theme was later reinforced at the ANC 52nd national conference in 2007 in Polokwane, and the ANC 2009 election manifesto (Edigheji 2010). In order to address the challenges of accelerating economic growth and reducing unemployment, poverty, inequality, “the skewed patterns of ownership and production”, a developmental state was envisaged which would play a leading role by “directly investing in underdeveloped areas and directing private investment” (ANC 2007). Unlike the authoritarianism of many earlier developmental state regimes in East Asia, this vision also emphasised democratic nation building and social policy:

Whilst engaging private capital strategically, our government must be rooted amongst the people and buttressed by a mass-based democratic liberation movement. Whilst determining a clear and consistent path forward, it must also seek to build consensus on a democratic basis that builds national unity. Whilst acting effectively to promote growth, efficiency and productivity, it must be equally effective in addressing the social conditions of the masses of our people and realising economic progress for the poor (ANC 2007).

The pursuit of a developmental state agenda is thus currently official policy of the South African Government. In 2009 the developmental state was a focal point of the State of the Nation Address (SONA) by President Jacob Zuma as well as of the 2009 Medium Term Strategic Framework. Most recently in 2012, building a developmental state featured as one of the prime objectives of the National Development Plan 2030: *Our Future – Make it work* (South Africa. National Planning Commission 2012).

The parlance of the developmental state has rapidly permeated political discourse. Much of the South African debate, however, has been superficial, predominantly at the level of rhetoric rather than practice (Freund 2007) and framed ideologically as opposed to being pragmatically grounded in implementation reality (Tshishonga and De Vries 2011). The official thrust towards constructing a developmental state has been interpreted as the ascendancy of interventionist socialist/workerist elements within the African National Congress, supported by leftist alliance partners like the Congress of South African Trade Unions (COSATU) and the South African Communist Party (SACP), over the neo-liberal factions which were seen

as dominant during the Mbeki era (Fikeni 2010; Kagwanja 2009; Maserumule 2010). One reason for the vague definition of the development state vision may well, therefore, have been to paper over the deep ideological divisions both within the tripartite alliance and with the ANC itself, since devoid of specific content, the development state rubric could mean all things to all people.

Neoliberal approaches typically favour free markets, minimal government intervention, private enterprise, free trade and investor friendliness and stringent intellectual property protection regimes (Chang 2007:11). In contrast the developmental state is perceived as “interventionist, productivist, ideologically opportunist, protectionist and quite often authoritarian” (Swilling 2008:3), often driving significant change in the distribution of property rights through land reform and nurturing strategic infant industries through active industrial policy. The developmental state model is also contrasted with the “show-case modernity” of many failed Latin American and African experiments with import substitution-led industrialisation and trade in natural resource commodities, aimed not at inclusive and sustainable development, but on achieving “a set of elite consumption patterns appropriate for developed countries” and characterised by “exuberant consumption, heavily skewed in favour of urban elite groups at the expense of the rural and lower-income majorities” (Woo-Cummings 1999: 22). States like Zaire under Mobutu Sese Seko, displayed predatory characteristics and state capture by small powerful elites since the 1960s. This resulted in developmental retrogression, shrinking economies and sharply rising poverty as a small elite class of personally connected individuals, plundering the common weal in the interests of self-enrichment (Evans 1992). State owned enterprises were often ineffectual and made sustained large losses, civil services were bloated, ineffective and fiscally unsustainable, high debt levels, deteriorating infrastructure despite public investment and narrow tax bases heavily dependent on trade related tariffs (Fritz and Menocal 2006).

Historically, most developmental states were driven by political motives such as nationalism and the need to “catch up” with the West. A state may be regarded as developmental when:

It establishes, as its principle of legitimacy, its ability to promote and sustain development, understanding by development the combination of steady high rates of growth and structural change in the productive system, both domestically and in its relationship to the international economy Thus, ultimately for the developmental state, economic development is not a goal but a means. (Castells 1992:56-57, cited in Fine 2010).

The term developmental state was first explicitly coined in 1982 by Chalmers Johnson referring to the spectacular rise of the Japanese economy (Johnson 1982). It has also been associated with newly industrialised countries of East Asia (such as Singapore, Malaysia, and Hong Kong) as well as Scandinavian corporatist models such as Norway (Moses 2010). However, its emphasis on the role of the state in either directly intervening to stimulate economic growth or through creating the conditions to influence the nature and direction of growth can be traced much further back to the German nation building protectionism of Friedrich List in the nineteenth century and the import-substituting industrialisation of Latin America in the 20th century (Fine 2010).



Leftwich has crafted a stylised model of the developmental state, the “classical model” based on six components:

- a determined developmental elite ... a bureaucracy with authoritative and pivotal influence in developing policy, often at the expense of both political and legislative elites”;
- relative autonomy of the development state from class, regional or sectoral interests ... within a dense web of ties to non-state and other state actors (internally and externally);
- a powerful, competent and insulated economic bureaucracy;
- a weak and subordinated civil society;
- the effective management of non-state economic interests ... with state power and autonomy consolidated before national or foreign capital became influential; and
- repression of civil rights, legitimacy and performance” (Leftwich 1995:405-419).

While many of the successful developmental states were in fact authoritarian (e.g. Korea), other instances of developmental states (e.g. Norway, Sweden, Kerala State in India, Porto Alegre, Brazil and Venezuela) were in fact democratic and had invested heavily in research and development, using their welfare systems to facilitate structural change towards high productivity sectors (Chang 2011; Pillay 2007). Drawing on case studies such as Korea, analysts have argued that the developmental state cannot be a stable equilibrium: if it fails in its quest to stimulate economic growth it loses its legitimacy and is compelled to change; if it successfully stimulates economic development then it will experience pressures from society, including local big business, to moderate its heavy-handed, dirigiste approach to economic intervention (Kim 2010).

Because the authoritarian dimensions of the East Asian model would be untenable due to our social and political history, and the tenets of the Constitution (Van Dijk and Croucamp 2007), attention in South Africa has focussed on the democratic development state (Edigheji 2010). Two lessons transferable from the classical East Asian model to a democratic development state seem to be: (a) the need for a competent, influential, meritocratic bureaucracy akin to the Weberian ideal, operating under an incentive regime of long term career rewards and capable of enforcing performance standards, and (b) its embedded autonomy i.e. “an apparently contradictory combination of Weberian bureaucratic insulation with intense immersion in the social structure” (Evans 1992:154), for example through social ties to business and broader society. Evans contends that embeddedness does not degenerate into clientelism, corruption and state ineffectiveness, if it is counterbalanced by insulation of competent bureaucrats from the short-term pressures of their political constituencies which creates the space for them to take the most economically appropriate long term decisions. This is based on the implicit assumption that technocrats have the knowledge, capacity and incentives to do so (Evans 1992). Another implicit assumption not discussed by Evans but nevertheless important is that the bureaucracy is inculcated with values and ethics consistent with public service and stewardship of public resources rather than merely self-interest.

Other preconditions often cited as being critical to the creation of a democratic development state include social pacts between the state and powerful interest groups such as business and labour, a strong pilot agency such as the Japanese MITI or Korean Economic Planning Board (EPB), state control over the financial sector and effective state owned enterprises (Chang 2011).

Globally the knowledge economy is increasing in importance relative to agriculture, manufacturing and services. As high value-added activities become increasingly knowledge intensive, effective expanding access to the existing stock of ideas and intensifying their application, as well as the generating new intellectual property becomes indispensable. This research and development and innovation capacity is contingent on human capability. In the 21st century, therefore, an aspirant developmental state will have to discharge two broad roles effectively. First is to create incentives for individuals to invest in their own capabilities through a distribution of basic rights and social support for education, healthcare etc. Second, in addition to achieving societal goals, developmental states will also act as the platforms for defining developmental goals and making hard social choices. Achieving this function “places democratic deliberation at the top of the list of capabilities that the development state must foster” (Evans 2010:44). From Evan’s analysis outlined above, it is clear that an incipient developmental state would not only have to develop technical policy formulation and analysis capacity and administrative capacity, but also the political capacity for effective governance. This political capacity is often underplayed in the discussion of the developmental state yet it is pivotal to the state’s ability to mobilise a country and its many distinct interest groups around a common national development project in a legitimate, transparent and accountable manner (Edigheji 2010). Instead of engaging with small groups of industrial elites through efficient administrative structures and personal networks as in the classical East Asian models, a democratic development state would have to engage with a much broader range of social actors, forging compacts based on shared interest in capability which focus on enhancing long term productive capacity and transcend narrow, short term sectional interests. Competent, accountable leaders with integrity who do not depend on “media spin or shadowy thuggery are a necessary condition for building the institutions that foster trust, reciprocity, mutuality and creativity” (Swilling 2008:8).

Any chance for a successful developmental state would seem to require strong leadership to negotiate the treacherous passage between the Scylla of state capture by powerful elites in the guise of developmental alliances (too little state autonomy) and the influence of technocrats disengaged from business, unions and broader civil society (insufficient embeddedness). The net result of this politically tempting pitfall would be a state which calls itself a developmental state but, contrary to its own rhetoric, “builds an institutional framework which is politically expedient but ducks the difficulties of delivering on capability expansion” (Evans 2010:51).

In contrast with the alacrity with which the development state ideal has been embraced by political leaders within the tripartite alliance and the governing party, most academic commentators were trenchantly sceptical. Some analysts have identified South Africa’s advantages in respect of crafting a developmental state. Firstly is the assertion that the global economic crisis has demonstrated that markets are not always self-regulating and highlighted the importance of state interventions, creating a much more ideologically fluid international environment conducive to a developmental state (Edigheji 2010). Secondly, unlike many other developing countries, South Africa’s government has a strong mass party base which, if it had the requisite political will, could facilitate the thorough implementation of its policies (Chang 2011). This point is somewhat negated by the deep conflict, factionalism and fracturing within the governing party itself, which had been mentioned earlier. Thirdly, South Africa already has a number of development finance institutions such as the Development

Bank of South Africa (DBSA) and the Industrial Development Corporation (IDC) as well as various state owned enterprises (Chang 2011). Finally it is argued at South Africa's skill set is at least as good as many of the Asian developmental states at their early stages (Chang 2011).

The vast majority of academics have been pessimistic about the prospects for a development state in South Africa, based on a number of factors both in the external international environment and in the domestic context. External economic, political and ideological shifts include:

- The Asian financial crisis in 1997 undermined the credibility of the developmental state model.
- Developmental states like Korea and Japan had benefited from resource injections from the United States during the Cold War, which would not be available to contemporary aspirant developmental states.
- Development states had retained control over their capital accounts and were therefore able to provide subsidised loans to selected strategic infant industries. Developing countries are now however under increasing pressure to liberalise their capital accounts.
- Under the General Agreement on Trade and Tariffs (GATT) developing countries could selectively subscribe to certain agreements. The move, through the World Trade Organisation, to the unified collective agreements has reduced the trade policy space developing countries have. The international trade regime has become much more stringent. The Trade Related Investment Measures (TRIMS) restricts signatory governments' ability to impose local content and other performance requirement to ensure that foreign investors contribute to growing domestic productive capability. The Trade Related Intellectual Property agreement (TRIP) increases to cost of developing countries to the knowledge and research they need to move up the production value chain. (Chang 2007 and 2011; Deen 2011).

Internal conditions which are seen as retarding the institutionalisation of a developmental state in South Africa include:

- An incompetent, unmotivated bureaucracy which lacks the requisite skills to drive a developmental state.
- Lack of policy coherence and the absence of an overarching vision of development to align the ambitious policy frameworks devised by powerful departmental policy units in separate "silos", largely disconnected from each other.
- Endemic corruption and patronage.
- The democratic regime which could arguably undermine a developmental state's ability to pursue long term economic restructuring goals rather than short term political interests.
- The political repression of civil society and the labour movement is inconsistent with the Constitution. However there is little evidence of the governance ability to forge consensual social pacts.
- Any future developmental state could face lack of cooperation or opposition from concentrated conglomerate capital, especially in the minerals-energy complex, and as agri-business elites, as well as highly organised trade unions (in event of changes to labour legislation).
- Foreseeable and preventable electricity shortages resulting in outages are indicative of the lack of strategic economic and political foresight of the current regime.

- A history of land dispossession coupled with the slow pace of land reform post 1994. (Butler 2010; Deen 2011; Fine 2010; Swilling 2008; Terreblanche 2009; Von Holdt 2010).

The contention that a developmental state may not be possible in South African is not an argument that development per se is unattainable, but points instead to the need to move innovatively beyond conventional development models, in a manner which responds both to the international and regional opportunities and threats as well as the local socio-political and economic context (Andreasson 2007).

In practice, the South African government since 1994 has followed what Evan's terms an "intermediate model" (1992) with some neoliberal, some development state, some welfare state and some clientelist neopatrimonial state characteristics. Some of the developmental state elements since 1994 have included substantial and sustained infrastructure investment programmes, rising expenditure on health, education and other social services, the use of state owned enterprises and a well-targeted social safety net (Swilling 2008). Sadly, as noted earlier, the increased expenditure on health and education has not resulted in improved health or education outcomes and in long term improvement in productive capability. This threatens to make welfare grants a structural feature of the South African landscape when coupled with low levels of growth and poor labour absorption.

While the government has been interventionist in its approach to black economic empowerment, these interventions have tended to benefit small politically connected elite (Maserumule 2007). Furthermore the deployment of incompetent cadres has weakened state capacity especially at local government level (Lodge 2009; Pickard, 2005). In addition, there has been insufficient resources allocated to research and development since 1994 (South Africa. National Planning Commission, 2012) and this, coupled with the education system quality crisis which leaves school matriculants largely unemployable, will mean that the transition to a knowledge economy is more than likely to deepen the "digital divide" (South Africa. Financial and Fiscal Commission 2012).

In terms of financing a developmental state, it is important to note that South Africa has a fairly deep tax base and is not plagued by the constraints on tax revenues faced by many other African countries as a result of their over-dependence on commodities, the erosion of their tariffs incomes due to trade liberalisation and the perverse impacts of foreign aid which may undermine the tax structures and key institutions of beneficiary governments (Sindzingre 2007). On the expenditure side, it has been argued that a developmental state approach to fiscal policy should not be merely countercyclical and focussed on fiscal discipline but should be reconstructive in the sense of expanding the supply side of the economy to raise long term economic growth: "using the process of taxation, borrowing and expenditure to fund programmes which have the effect of creating physical infrastructure and human capital; these in turn generate positive externalities for the wider economy" (Creamer 2010:213).

Unfortunately, while improvements in the tax administration system may have created the fiscal space, the expenditure patterns of the public sector, especially provincial governments and municipalities, have been characterised by chronic under-spending, especially in relation to infrastructure delivery, as well as over-spending on personnel which has tended to crowd out complementary inputs such as textbooks and medicines (Ajam and Aron 2007).

Furthermore, as mentioned above, despite significant increases in resources, education, health and other social policy outcomes have been bitterly disappointing. Value-for-money

has definitely not been achieved, with high levels of inefficiency and corruption. Not only is a public finance management system which fails to deliver value-for-money inconsistent with constitutional imperatives (as outlined in the section above), it also undermines the possibility of a democratic development state in SA. A further critique levelled at budget reforms to date is that they have focussed excessively on compliance, at the expense of service delivery:

“...the management of public finances should not be geared toward getting a “clean audit” at the expense of providing public goods to citizens, as this tended to have a paralyzing and disabling effect on the state. Rather public financial management should be seen as a means to an end. Thus, the capacity problem often discussed in South Africa may be partly due to the Public Finance Management Act (1999 as amended), and the ‘obsession’ with the war on corruption as an end goal rather than as part of the general efforts to enhance the capacity of the state as a means to achieve its developmental goals”. (Edigheji 2010:6-7)

In the interest of constitutional compliance or in support of strengthening state capacity to achieve developmental outcomes (whether this be in support of a development state type model or not), now is an opportune juncture to evaluate progress with the budget reform programme precipitated by the promulgation of the Public Finance Management Act, 1999. As argued below, it is essential that this assessment incorporates not only technical dimensions of the design and implementation of public financial management systems, but also leadership and governance dimensions in improving audit outcomes.

As indicated in the Consolidated General Report on the Provincial PFMA Audit Outcomes 2010–2011 the audit outcomes of provincial departments have not improved, despite the

Table 1 Provincial analysis of drivers of audit outcomes – departments

Province	Leadership			Financial and performance management			Governance		
	Good	In Progress	Intervention Required	Good	In Progress	Intervention Required	Good	In Progress	Intervention Required
Eastern Cape	7%	60%	33%	7%	53%	40%	11%	58%	31%
Free State	15%	47%	38%	15%	62%	23%	15%	47%	38%
Gauteng	54%	42%	4%	50%	42%	8%	83%	17%	0%
KwaZulu-Natal	48%	46%	6%	63%	31%	6%	46%	48%	6%
Limpopo	23%	46%	31%	23%	46%	31%	46%	23%	31%
Mpumalanga	55%	37%	8%	37%	34%	29%	57%	36%	7%
Northern Cape	0%	92%	8%	0%	54%	46%	0%	0%	100%
North West	8%	56%	36%	13%	43%	44%	6%	68%	26%
Western Cape	80%	17%	3%	51%	42%	7%	88%	12%	0%

Source: South Africa. Auditor General 2011:62

efforts of National Treasury and the nine provincial treasuries, with 31% of provincial departments audited (36 out of 115 audits) being financially qualified, compared to 27% the previous year. In order to improve financial audit outcomes, and the quality of public finance management in general, the Audit General has identified poor executive leadership and fiscal governance as two of the key drivers of poor audit outcomes, and conversely, critical factors in improving those outcomes.

As can be seen in the table above, some provincial governments perform fairly well in terms of leadership and governance (e.g. the Western Cape, Gauteng, Mpumalanga and Gauteng). Others are however a cause of grave concern, notably the Eastern Cape, Free State and Limpopo provinces).

THE NATIONAL DEVELOPMENT PLAN, LEADERSHIP, GOVERNANCE AND THE PUBLIC FINANCIAL MANAGEMENT SYSTEM

The preceding sections have reviewed both the constitutional imperatives for a South African public finance management system as well as the requirements of an aspirant development state. This section turns the focus to the National Development Plan 2030 (NDP) released in August 2012, which is the first long term development plan in South Africa. The NDP significantly extends the planning horizon beyond the five year medium term time span of the existing departmental five year strategic plans and aims to strengthen policy coherence.

The NDP aims to mobilise all South Africans around an ambitious national project to “eliminate poverty and reduce inequality by 2030” (South Africa. National Planning Commission 2012:24). The Plan provides specific objectives across 13 focus areas underpinned by 119 specific actions. The focus areas are: the economy and employment, economic infrastructure, environmental sustainability and resilience, an inclusive rural economy, South Africa in the region and the world, human settlements, education, training and innovation health care, social protection, safer communities, fighting corruption, nation building and building a capable and developmental state (South Africa. National Planning Commission 2012).

The Plan explicitly draws on the democratic development state model, premised on job creation through accelerated economic growth while de-racialising ownership and control in the economy, enhanced education quality, effective skills development and innovation coupled with building the capability required for a developmental state. The NDP is premised on a theory of change which suggests that strong leadership, effective government and active citizenry are key success factors for building the capacity to identify and act upon opportunities to transform the economy and society. The strategic application of this capability, anchored in an environment of social cohesion, has the potential to engender a virtuous cycle of development: increased employment and growth, reduced poverty and higher living standards.

To accelerate development, South Africa needs the support of all citizens, leadership in all sectors that puts the country's collective interest ahead of narrow, short term goals and radically improves government performance. (South Africa. National Planning Commission 2012).



To this end, one of the 119 actions on the to do list of the NDP is “work towards a social compact for growth, employment and equity”. The critical role of leadership in forging and implementing social pacts is vital, especially when there are difficult trade-offs, when the potential benefits manifest after a long and indeterminate interval and accrue differentially to the various development partners. In addition, as noted in the NDP itself, despite a palpable education quality crisis, the education pacts between teacher unions, government and other sector role players (such as the Basic Education Accord and the Code of Quality Education) have not been fully implemented.

The 2011 Annual National Assessment (ANA) report shows that 69% of learners in grade 6 scored below 35% in math on average. The best scores were in Gauteng and the Western Cape where only 53 and 45% of students failed to reach the pass mark of 35%. For Limpopo and Mpumalanga the grade 6 math failure rate in ANA was 80 and 83% respectively. These are leading indicators for what the matriculation results will be in a few years’ time when this cohort reaches grade 12, unless the interventions sketched in the NDP yield their anticipated results (South Africa. Department of Basic Education 2011).

The NDP goes on to exhort that “differences and grievances should never be allowed to disrupt education” and notes that a “new agreement will not lead to improvements unless we focus on the obstacles to implementing existing agreements” (South Africa. National Planning Commission 2012:314). Unfortunately, short of advocating further engagement and better monitoring of agreement implementation, the NDP says little about the political management required to align the narrow interests of the elites with the public interest, how the alliance politics would be managed and what would be done differently to ensure better outcomes in the other social compacts the NDP proposes (such as the spatial compact).

The NDP emphasis on active citizenship is entirely laudable and gives expression to constitutional aspirations, but it is seldom institutionalised in practice where exercises like izimbizo seem to play more of a public relations exercise rather than providing a vehicle for genuine engagement (Maserumule 2010).

Other elements of the NDP proposals which resonate with the democratic development state paradigm include the need for public service to be “immersed in the developmental agenda” but “sufficiently autonomous to be insulated from political patronage” (South Africa. National Planning Commission 2012:410). To this end the National Planning Commission advocates limiting political interference in recruitment, separation of the roles of the political principal and the administrative head, skills and competence training, clarifying state owned enterprises, and promoting better intergovernmental and cross sectoral coordination etc.

The drive towards a developmental state has important implications for public resource allocation over the medium and long term. Public spending which stimulates investment and innovation, builds human capability and transforms the economy structurally will have to take precedence over other competing budget priorities. This will entail hard budgetary trade-offs which will demand significant political will, governance capability and astute political management to confront head-on rather than choosing avoidance, inaction and “muddling through”. One of these trade-offs relates to escalating personnel costs coupled with poor productivity and expenditure outcomes in health, education and infrastructure expansion which co-exists with widespread vacancies and skills shortages:

Particular attention needs to be paid to managing the government wage bill, making resources available for other priorities. This will involve balancing competing pressures such as increasing staff numbers, adequately remunerating skilled professionals and improving benefit coverage. (South Africa. National Planning Commission 2012:60).

The National Planning Commission asserts that the NDP will not “determine annual budgets”, it will nevertheless “shape resource allocations over the next 2 decades” (South Africa. National Planning Commission 2012:60). Unfortunately, the National Planning Commission provides very little detail on how this long term plan will be aligned to medium term and annual financial planning and budgeting. Presumably this oversight will be corrected soon, since plans which are dislocated from the budget process are unlikely to be implemented fully and coherently.

Increased cohesion in the policy development and planning phases could be undermined by the decentralised intergovernmental budget process where every national and provincial department, municipality or state owned enterprises make individual decisions on resource allocation. The net unintended result is that there is cherry picking of a sub-set of the NDP objectives and 119 actions for funding and implementation, undermining their mutually reinforcing impact as well as their sequencing and synchronisation. This is especially true since each of the outcome objectives in the NDP requires co-ordinated funding across a broad range of stakeholders in the private sector and civil society (regionally, internationally and domestically), the legislative sector as well as the three spheres of government and state owned entities.

The governance context of a democratic developmental state calls for a different type of public leadership. Firstly of all is the need to accept citizens, not just as periodic voters or passive recipients of government services delivered to them and their behalf, but as co-shapers of their own developmental destinies. This sort of co-production goes beyond formal lip-service in relation to meeting statutory consultation obligations. It necessitates that citizens be educated about their rights but also be made cognizant of their concomitant responsibilities. Unfortunately the specific competences required to effect meaningful consultation may not be part of the training of either political leadership (e.g. executive mayors) or top managers (e.g. municipal managers). But creating social compacts around, for instance, creating a culture of payment for services at local government level requires these competences as well as technical finance skills.

Secondly, involving the private sector in the provision of public service provision means that public leaders will have to identify areas where this is appropriate and ensure that such engagements are beneficial to the public sector, and create long term public value. Collaboration and contract management will have to ensure that the incentives of business are appropriately aligned with social objectives and the attendant risks (such as poor supply chain management practices facilitating corrupt activities) mitigated.

Thirdly, an outcomes-based focus to planning, budgeting and monitoring and evaluation is most congruent with the progressive realisation of socio-economic rights and public service values. However, with a constitutional framework of decentralised delivery by subnational governments of policy crafted at national level and overlapping, concurrent competences, any single government outcome (e.g. improving health or education) outcomes is likely to require joint delivery which transcend spheres of government, sectors and individual

public entities. In other words, leadership will have to be collaborative i.e. shared among different organisations which share a common aim and vision (Brooke 2007). Each of these organisations may, however, also have their own particular interests and incentives which could diverge or even conflict in specific areas.

Furthermore, even within public sector organisations, there is a trend towards increased de-concentration and the delegation of powers and functions to delivery sub-components closest to the coal face of delivery. For example, in the health sector there has been a move to delegate managerial authority and budgets to hospital managers rather than provincial health department head offices. Similarly in education, increasingly governance functions and budgets are being delegated to school governing bodies and principals as instructional leaders. Thus contemporary public leadership also requires where collegiate leadership is distributed throughout a single organisation where its constituent parts need to cooperate but have some element of managerial discretion (Brooke 2007).

Unfortunately, public leadership and management in the South African public sector still has a tendency towards centralised decision making and silos both within and among various public sector entities.

Contemporary South African public leadership tends to be neither collegiate nor collaborative, whereas the transformational exigencies of the constitutional envisaged governance arrangements require both these characteristics. We are in the lower left quadrant of the diagram below in the main, and need to move systemically to the top right corner.

Unfortunately, despite the move by the Presidency to move towards government-wide outcomes based management, government planning programme and project management systems as well as monitoring and evaluation systems are not congruent currently with this new approach. In particular, the budgeting system which focuses on institutional boundaries (i.e. per department or municipality) rather than programmatic outcomes (which transcend individually public entities typically) is a particularly problematic disjunctive. Furthermore, new conceptualisations of accountability will be required to be defined and operationalised in an outcomes-based system with collaborative and collegiate leadership.

These, in addition to the technical and managerial elements of financial management and broader public sector reform, are likely to dominate the quest review the reform trajectory in a way that contributes to significantly better policy outcomes and value-for-money.

LEADERSHIP, GOVERNANCE AND BUDGET REFORM

Having made the case that assessing progress with budget reforms need to be assessed both in the light of the constitutional arrangements and relative to supporting the NDP policy objective of building a democratic development state, this final section sketches a conceptual relational model for assessing budget reforms both from a technical public financial management and public economics perspective, but also from a leadership and governance perspective.

As indicated in Figure 2 below, public financial management systems are shaped by many contextual factors: the global and domestic economic environment, the political system, the constitutional and legislative environment, and prevailing social and technological conditions. Public financing is one of the key generic public administration functions which

Figure 1 A collective public leadership framework

		Low	High
		Shared leadership	
High	Distributed leadership	<p>Collegiate not collaborative Operates in own silo with narrowly defined aims and objectives – not collaborative But provides some authority to its teams or units therefore collegiate Organisation locally structured, little joined up work, underpinned by behavioural and transactional approaches</p>	<p>Collaborative and collegiate Shared leadership driving shared vision aims and objectives – collaborative Multi-agency and collective approach to collective leadership both across and within the constituent organisations. Also fully devolved authority and responsibility and decentralised structures. Vision-to-delivery focussed leadership, likely to display all aspects of leadership styles with a focus on transformational and adaptive styles</p>
		<p>Not collegiate or collaborative Individual approach to determining aims and objectives, insensitive to the needs of other organisations – not collaborative Not collegiate – little authority to teams and units within the organisation Silos, bureaucratic focus leadership underpinned by individual trait approaches</p>	<p>Collaborate but not collegiate Shared leadership in taking forward shared visions, aims and objectives with partner organisations – collaborative No distributed leadership in the organisation Joined up at executive level but less so lower down, more centrally determined and hierarchic, may take a multi-agency approach. Focus on high level aims and objectives but less emphasis on local integrated service delivery Visionary focussed leadership which displays elements of transformational leadership at the higher level only</p>
Low			

Source: Brooke (2007)

support the core business (i.e. the functional or line activities of a public institution) in public service provision or regulation (Cloete and Thornhill 2010).

The public finance administration system endeavours to resource the policy choices, priorities and plans emerging from the governance process. In this article, the term governance refers to the “exercise of political, economic and administrative authority to manage a nation’s affairs. It is the complex mechanisms, processes and institutions through which citizens and groups articulate their interests, exercise their legal rights and obligations, and mediate their differences.” (UNESCO 2006).

A distinction may be drawn between (a) the system for administering public finance management and (b) the management activities and leadership which takes place within the broad parameters of that system (Cloete and Thornhill 2010; Du Toit and Van der Walt 1997). Individual fiscal policy decision-makers and finance managers perform their day to day budgeting and financial management activities within the financial administrative system: medium term financial planning, annual budgeting, budget implementation, recruitment and performance management of staff etc. Any public finance management reform would be concerned with both of these elements, in particular whether changes to the system of

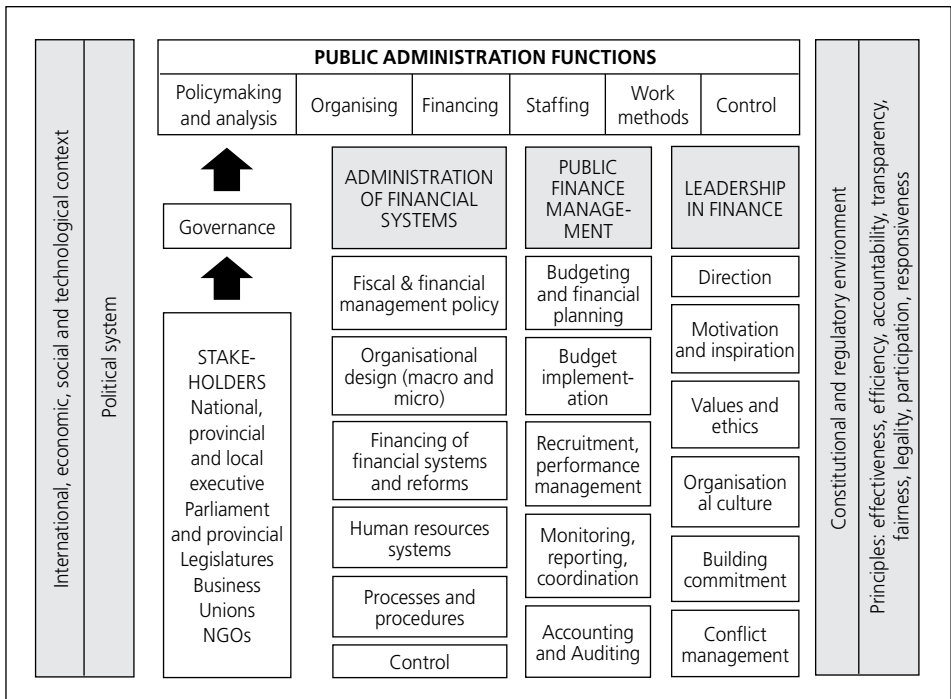
finance administration leads to change in management and leadership behaviour which results in the desired revenue and expenditure outcomes.

As reflected in Figure 2 below, the administrative system for public finances is constituted by its own distinct generic components: fiscal and financial management policies and regulations, the organisational design of the national and provincial treasuries as the central budget agencies and their budget office counterparts within national and provincial departments, financing of on-going public financial management operations as well as for budget reform initiatives, guidelines on human resources and competences required for public financial management, specific budgeting, accounting and reporting processes, format and standards as well as control measures such as budgeting monitoring, programme evaluation, financial and performance auditing, legislative fiscal oversight (Premchand 1983; Schiavo-Campo 1999). Each of these components may apply various levels: government-wide, within a particular sphere or within a particular public institution.

From the above description it is clear that any attempt at budget reform would have to consider each of the technical aspects of financial management systems in terms of sequencing and consistency (e.g. introduction of new accounting standards may require changes in regulations, changes in processes and formats, new IT systems, changes to reporting cycles, recruitment of additional specialist skills and funding for technical support and capacity building).

These individual components form the institutional framework for public financial management (i.e. the rules – both formal and informal, the roles and information flows) which cumulatively shapes the incentives which financial decision-makers and managers face (Schick 1998). These

Figure 2 A conceptual framework for the analysis of public financial management reforms



incentives in turn condition their behaviours and influences budget and financial management outcomes (such as efficiency, effectiveness, fiscal discipline, equity, compliance etc.).

Equally important in the environment of budget reform is the process of leadership. The concept of public leadership has been notoriously difficult to define and to distinguish from public management. In the context of public sector reforms it may be said that, "Leadership shapes the future, management delivers it" (Bovaird and Löffler 2009:265). The change management which is a pre-requisite for successful budget reform requires not only mobilising resources, increasing efficiency and decreasing costs within the existing system (i.e. management) but also the creativity to envision a new system beyond the parameters of the existing one, and managing the risk, uncertainty and resistance to making it a reality.

Analyses from the disciplines of Public Administration and Public Economics have tended to emphasise the interplay of formal authority, power and legitimacy of political principles and top management. The role of informal institutions and organisational culture and politics in shaping public sector reforms should however not be under-stated:

Leadership occurs among groups of people as well as highly placed individuals. Power is more diffuse than we might first imagine and does not operate only through orthodox hierarchy. A corollary is that leadership is exercised in a political environment – a seen and unseen network of relations and tactics that people employ to either commit to, or dissent from, decisions that affect them. (Bovaird and Löffler 2009:267).

Kuye contends that leadership value systems in African and other developing countries should be attuned to their unique specific social and cultural contexts, rather than an uncritical reliance on Western values:

...while the world prescribes democracy as the only form of good governance, where other forms of leadership such as in one party states and patriarchy manifests itself in Africa, the aim should be to entrench the universal values of transparent, accountable leadership and the respect for human rights. (Kuye 2011:182).

Whereas management in the private sector is geared primarily to profit maximisation and increasing shareholder wealth, ethics, values and service to citizens in the public interest lie at the heart of public administration and management (Kanyane 2010). As illustrated in Figure 2 above, the values of the Constitution should characterise each element of the public financial administrative system as well as efforts to reform them.

The simple conceptual model in Figure 2 above abstracts completely from the complex, dynamic, non-linear, emergent, iterative, path dependent and messy reality of public finance management systems and their reforms. As an analytical and heuristic tool, it does however add value in emphasising not just the technical elements of public financial management systems and reforms, but the leadership and governance elements for these reforms to achieve their desired impact.

CONCLUSION

This article begins by exploring the implications of both the constitution and of the development state policy agenda for the design and implementation of public finance



management systems, as articulated in the National Development Plan 2030. In addition to technical administrative and managerial capability, international experience and the academic literature on the developmental state also emphasise the pivotal role of leadership and governance. Observing that South African budget and financial reforms have not achieved their intended objectives to date and that the quality of public financial management seems to have stagnated, the article suggests that more attention should be paid to leadership and governance dimensions of reform, rather than focussing almost exclusively on technical dimensions. It concludes by providing a conceptual model of the relationship between the technical, governance and leadership elements of budget reform.

After 17 years of budget and financial reforms in South Africa, the time has come to assess its strengths and weaknesses to date systematically and to identify ways in which more of the initial benefits of budget and financial management reforms could be realised. It is hoped that this paper constitutes a contribution to that larger long term research agenda.

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