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TRANSFORMING AND MODERNISING SOUTH AFRICAN PUBLIC FINANCIAL MANAGEMENT TO ACCELERATE SERVICE DELIVERY

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ABSTRACT

The South African Government has introduced some reforms with the aim and purpose of putting right the historical imbalances and ensuring fair distribution of resources. Some of the reforms that have been brought about relate to the effective management of public funds, in particular budget reforms. The transformation and modernisation of public financial management in South Africa were based on key elements such as transparency, accountability and the integration of policies that led to a comprehensive budgeting system aimed at accelerating service delivery. Compilation of budgets changed from the typical annual budgeting to a multi-year budgeting system.

The paper analyses the transformation and modernisation of public financial management environment, the current financial legislative framework within which public officials operate and examines the different budgeting systems applied and the impact these have on service delivery in South Africa.

INTRODUCTION

It is accepted that governments are striving towards the realisation of predetermined goals: goals that are embodied in specific objectives and targets. Governments are further established to cater for collective needs and demands. In order to satisfy the collective needs and demands, government require resources. The main source of income for government is taxes paid by the citizens and in turn the citizen expects quality service delivery. In order to ensure that services are delivered according to policies and specified plans, the available budget systems, irrespective of their inherent short comings can play an important role in the rendering of quality services.

The paper focuses on the transformation and modernisation of public financial management in South Africa and the financial legislative framework in which public officials operate. The different budgeting systems are analysed to discuss the complex nature and relationship between an actual plan and the implementation thereof. These budgeting systems have common denominators such as planning, management and control to ensure accountability for government's activities.

PUBLIC FINANCIAL MANAGEMENT REFORMS

Budget reforms can be traced back to the early 1900 when budgeting was introduced by various governments. Governments use budgets as primary tools available to efficiently distribute the available resources and delivery of service, and it is thus not surprising that most government reforms include the manner in which budgets are compiled as well as the distribution of revenue. Budgets were initially viewed as technical tools with a strong focus on expenditure control and accountability, rather than on deliverables and creating appropriate incentives. Mabala (2006: 76-77) argues that apart from the fact that the *Constitution of the Republic of South Africa, 1983* was racially based and that its resources allocated unjustly and inequitably, the different government administrations used different approaches to manage their financial resources while applying the *Exchequer Act, 1975*. After 1994, there was a need to reform general government administration and linked to these changes were changes in the approach to budgeting. Classical scholars like, Aaron Wildavsky have questioned the traditionally entrenched character of budgets. For instance they argue that the typical line item budget does not match with the set programmes of government and that they only focus on inputs and not outputs and have a fragmented focus on budget changes (Christensen *et al.*, 2003:12).

Kohler (cited in Golembiewski and Rabin, 1975:6) define a budget as "... a financial plan serving as a pattern for and control over future operations; hence any estimates of future costs; a systematic plan for the utilisation of manpower, material or other resources'. Willoughby (1927: 436) defines the budget as a

... report, an estimate and a proposal through which the chief executive ... makes a full report regarding the manner in which he and his subordinates have administered the affairs during the last year ... exhibits the present condition of the public treasury, and on the basis of such information, sets forth his programme of work for the year to come, and the manner in which he proposes that such work be financed.

There have been attempts by scholars and practitioners alike to put forward a more comprehensive budgeting system such as the Line Item Budgeting System; Planning, Programming and Budgeting System; and the Zero Based Budgeting System. Budgets have also been moved from typical annual budgeting to multi-year budgeting, and furthermore the budget is shifting from its traditional incremental base (in theory), from which it is based on past expenditure level to a more performance management process

(Christensen *et al.*, 2003:12). Budgets have evolved not only as management tool but also as recognisable and indispensable political tool.

The question asked is: What are the factors that drive the movement towards change? It is suggested that the same drivers responsible for change in the reinvention of the public service, are by implication the drivers for budget reforms and modernisation. Wise (2002: 557-558) identifies the following that can be regarded as normative drivers that are separate from economic or rational intellectual traditions:

- the demand for greater social equity in public administration and the provision of services;
- the demand for democratisation of the public service through greater employee participation and empowerment through public service accountability; and
- the demand for the public service to be humanised.

These drivers are seen as largely responsible for the call for reforms in the public service budgetary process. In this process the human side is emphasised in the relationships between objectives and outcomes and more emphasis is placed on efficiency, effectiveness, economy and equity within the accountability structures of a democratic state (Christensen, *et al.*, 2003:12).

LEGISLATIVE FRAMEWORK FOR PUBLIC FINANCIAL MANAGEMENT IN SOUTH AFRICA

The transformation and modernisation of the public financial management in the South African context has been based on three key elements, namely to improve transparency, improved accountability and develops sound integrated policies. In this regard the budget process has been transformed whereby the legislature has been empowered by the *Constitution of the Republic of South Africa, 1996* to exercise their oversight in the budgetary process. Budgets therefore are no longer a technical and bureaucratic exercise.

Section 215 of the *Constitution, 1996* prescribes that the budgets prepared by the national, provincial and municipal governments must promote transparency, accountability and effective financial management. The Constitution can thus be regarded as the bedrock for good governance in the financial management of the State.

The *Public Financial Management Act, 1999* (Act no. 1 of 1999 as amended by Act 26 of 1999) (PFMA), was introduced to modernise the system of financial management in the public sector. The purpose of the Act is to move away from the rule driven and highly centralised system of expenditure control to the management of public financial resources by the head of the department. The Act creates the opportunity to move away from the previous rigid *Exchequer and Audit Act, 1975* (Act 66 of 1975) that only administered funding. The PFMA allows managers to manage in a responsible and transparent manner. Managers are also held responsible and accountable for the use of resources allocated to deliver services. The Act thus emphasises:

- financial reporting;

- independent auditing and supervision of internal control systems;
- improved accounting standards
- greater focus on output and performance, and
- increased accountability at all levels.

In order to ensure effective delivery of service and as a pre-requisite for the legislative framework such as the PFMA and Treasury Regulations of 2005, each department is compelled to develop a strategic plan that will be supported by the budget process. The introduction of the strategic plans took effect from 1 April 2002. The strategic plans cover a period of three years, from which year one can be regarded as the operational plan, and this strategic plan should be consistent with the department's *Medium Term Expenditure Framework*.

The strategic plan guides the way government performs in the individual activities and organisational strategies by forming the entire value chain. The strategic plan will include: programme objectives and outcomes together with multi-year projections of revenue and expenditure for the forthcoming budget. The strategic plan also contains the key performance measures and key indicators of the Service Delivery Improvement Programme for assessing performance outcomes against desired outcomes and objectives. This also leads to the implementation of quarterly reports on performance. These reports have to be up-dated on a rolling basis that includes the adjustments made to the strategic plan, operational plan and budget.

Managers at all levels in the department have a critical role in managing the day-to-day line functional activities and thus have to manage and administer the human, physical and financial resources. It is also expected that managers ensure that the maximum results are obtained with the minimum costs (Kuye *et al.*, 2002:112). Finally to ensure accountability, monitoring and evaluation action planning is required to support the managers in achieving success in the execution of their tasks. Monitoring is thus described as an in-year activity, it measures and compares performance with desired budget outcomes, showing management where they actually are when comparing (analysing) where they want to be and deciding what action they are going to take as result (action planning) (Smith, 1994:24-25). Evaluation is primarily an end of the year activity and focuses on the implication of outcomes and identifies specific goals to be achieved. The success of the aforementioned will be based on the mixture of the different budget systems utilised.

BUDGETING SYSTEMS

A budget is regarded as the monetary or financial plan of an individual or an institution in which details on how to reach objectives and goals are specified or outlined. A budgeting system will normally contain the following elements (McCaffery, 2003: 89 *Cf.* also Dickey, 1992: 124-126):

- planning
- management
- control.

It should be noted that different budgeting systems would emphasise these elements differently. Planning involves the determination of objectives, the scrutiny of alternative courses of actions and the selection of appropriate programmes and projects. Management involves the programming of selected programmes and projects into specific goals and activities, which are aimed at the satisfaction of community needs. Management elements are also responsible for designing programmes, which are essential to execute activities and tasks, related to specific goals. The management element involves the provision of human and other resources, which are keys to carrying out management activities in an organisation. Control elements involve the process whereby public officials have to stick to operational requirements that have been designed by management to ensure that policies are implemented according to plans. There are various control techniques that can be utilised by senior managers in the public service to ensure that there is a strict adherence to policy imperatives, which are adopted to satisfy human needs. Control elements assist managers to set implementation limits such as the determination of the number of human resources to carry out organisational tasks and activities, transfer authority, procurement and pre and post audit processes. The three elements of budget systems are essential in public finance management because if government organs observe them, the needs and demands of the citizens will most probably be satisfied. These elements will also improve the level of accountability and transparency in budget systems because they will be focused and goal-oriented (McCaffery, 2003:8).

Line-item budgeting system

In line with the views of McCaffery (2003:89), the Line Item Budgeting System emphasises control over the planning and the management elements of the budget. To emphasise one element over the others does not necessarily mean the neglect of other elements. The line-item budget system is control-oriented, valuing the skills possessed by accountants scrutinising budgets to determine if goals were achieved in providing goods and services as outlined in the budget.

The Line Item Budgeting System is excellent for the purposes of financial control because it indicates a list of expenditure that is logical and contains such details as personnel, travel, equipment or supplies as does not allow a virement from one item to another. However, it should be noted that this type of budgeting system provides limited detail on the actual and specific items that were expended on. This system of budgeting is characterised as incremental as it is based on information on the last completed fiscal year, the current year and the forthcoming fiscal year. It uses gradual increase in expenditures. Nevertheless the shortcomings, one of the advantages is the sense of stability and continuity it provides from year to year (Leland, 2003:103). What is important about this system is that it does not only offer the public with a base upon which to ask questions to public officials with regard to how the tax money was spent, but also to stay within the limits as determined by the legislative body. Public participation in this type of budget will afford the citizens an opportunity to assess service delivery based on the budgeted items. This system will also promote control and monitoring process to evaluate the efficiency and effectiveness of government machinery in service delivery.

It is important to point out that the Line Item Budgeting alone may not meet government requirements such as the provision of the financial status, feedback to stakeholders or ensure that government's activities are evaluated. It is therefore necessary to couple this type of budgeting system with other systems or to use this budgeting system as a supplementary technique to ensure that other elements are included.

Performance-Based Budgeting System

According to Melkers (2003:105) performance-based budgeting has improved accountability at all levels of government. This system of budgeting promotes not only communication with citizens but also amongst government institutions and they are also able to evaluate one another's performance and the general performance of government machinery. It is worth noting that effective communication between government and citizens improves public confidence in government because citizens can easily access services and government establishes effective structures to facilitate communication and feedback. This system of budgeting is preferred over the item budget system because it establishes a link between allocated funds and what the organisation or the institution will achieve with the allocated funds.

The performance-based budgeting (PBB) system is characterised by its long-term perspective, on which emphasises what will be achieved in the future. This type of budgeting may be equated to the new role of government or what is referred to a government reinvention because it includes aspects of new public management such as outcome measurement, strategic planning, and benchmarking and performance management. It is indicated in the *Public Service Regulations* of May 2001 and the *Treasury Regulations* of March 2005, that the executing authority of each government department has to set measurable objectives for their departments and draw up a strategic plan in order to facilitate and manage the implementation of policy imperatives.

Performance indicators with appropriate measurements are set in departmental strategic plans with financial resources allocated to ensure that they are achieved. Members of the *Senior Management Services* (SMS) are also required in terms of the new role of government to sign performance contracts with which they are held accountable for the performance of their departments in their endeavor to render services to the citizens. It is interesting to note that some government departments are not performing as expected despite the adoption of progressive strategic plans. This may be attributed to human limitations because the human minds cannot always rasp the complexities of the social reality (Lindblom and Woodhouse, 1993:5). These then identify all factors need to be considered whenever performance indicators are drawn. Equally important is the quality of the human resources in terms of their knowledge, skills and experience in dealing with the new challenges that face the public service.

Planning-Programming Budgeting System

This type of budgeting could be seen as expensive budgeting system and the only time policy makers and public officials realise this fact is at the end of the projected future,

especially if the planned activities do not take place. This may be viewed as wasteful expenditure as the eventuality may not occur as planned within the specified time frame. Citizens then might be of the opinion that government has used the allocated funds for other activities, which would benefit other portions of the population (McCaffery, 2003:92). It is, however, argued that this system is particularly advantageous as it emphasises planning for outcomes which is essential if government wants to move beyond efficiency and management to decision based on rational decision making. The short comings of this system were rectified by implementing the zero-budgeting system and this system emphasised planning in order to succeed in prioritisation and accountability through control elements and other control related measures and mechanisms to improve accountability at all government levels.

Control measures are put in place to ensure that funds are spent correctly and for appropriate purposes. In this way control measures could prevent fraud, waste and the misuse of funds. If government has effective and efficient structures to control public funds and to use them appropriately, the public will be able to trust their government as it administers the budgets within the parameters in which they were appropriated.

McCaffery (2003:93) indicates that governments should attempt to balance the three elements of budgeting so that they can provide value for citizens' taxes. Government decisions and policies should attempt to reflect efforts to provide services and goods that are worth the money contributed by the human collective. Government may achieve the best for its citizens if it targets important and achievable goals. According to Willoughby (2003:988) planning, programming budgeting system (PPBS) requires that costs be associated with government activities. Budget materials and information should be arranged in such a manner that will help the executive and the legislature to understand the broader policy implications of their decisions. Government should take decisions that promote the welfare and interest of their citizens. Budgets improve accountability of government to citizens by making budget decisions transparent to reveal to the public the amount of money spent with what results and why it was spent as such (Miller and Robbins, 2003:9).

Target-Based Budgeting System

The Target-based budgeting system is particularly suitable for local government and this system identifies overall expenditure for government entities based on revenue estimates that are available and that there is executive control measures in place. At the same time this system is equally suited to situations where there is greater decentralisation and devolution of authority to allow greater flexibility and speedy decision-making at decentralised institutions. Decentralisation to points of service delivery enhances public participation and the regular evaluation and review of policy imperatives in terms of impact and relevance to the needs of the citizens. Target-based budgeting (TBB) is implementable easily in municipalities, because they have to control spending but on the other hand municipalities are faced with the challenges of unpredictable demands for services by local citizens (Reed, 2003:113-114). Targets in the TBB are

based on the strategic priorities or the direction of a particular institution, as well as the estimated availability of funds. Despite the facts that ceilings are put in place within which expenditure has to be done, the budget process in this system allows that a certain percentage of the budget be set aside to take care for contingencies and discretionary spending.

Zero-Based Budgeting System

Apart from the other forms of budgeting available to government, institutions may also decide to use a zero-based budgeting (ZBB) system especially with new projects or programmes. In this type of budgeting system, the budget is defined and reformulated from zero on an annual basis (Kind, 1999: 119). Information that is available from previous budgets is disregarded and only figures that are related to the future are considered. The zero-based budgeting system evaluates all activities to be funded and costs will be calculated on such information to determine budget needs in terms of available funds. The rationale for each activity has to be examined to ensure that allocated funds are spent according to policy imperatives and priorities.

This system calls for new information whenever budgets have to be determined each year, which means that old and redundant activities will be discarded when new ones are started. The ZBB is particularly suitable for budgets that are meant for the acquisition of equipment, buildings and other capital projects. This system of budgeting then calls for proper analysis of policy objectives in terms of what government needs to achieve. Policy priorities should also be considered because there has to be continuity in service delivery and the provision of goods. If the policy mandate of the government-of-the-day is to redress imbalances and backlogs that have accumulated over years, this system may defeat the mandate due to the principle that all the information of the previous year has to be disregarded. Reporting in this type of budget has to be rigorous, to ensure that planned activities continued without necessarily taking them as the baseline. Public participation will further enhance government performance in this regard because the public will demand that planned projects for a given year be undertaken successfully, to allow new activities to be started the following year (Brown, 2003:987).

Financial resources are mostly limited, especially in South Africa, with a history of social neglect. Although government is facing a challenge of executing policy and functions within the limits of the allocated funds, departments need to adjust their objectives, outcomes and even their outputs. However, such adjustments should not be at detriment to service standards or compromise service delivery and the provision of public goods. Adjustments that are necessitated by budget limits or budgetary constraints means that the strategic plans of a department has to be accordingly adjusted as well. The adjustment of the strategic plan means that policy objectives of a department will be altered so that its operational plans fall within the allocated funds for a particular year. These adjustments become necessary because the fiscal framework of the budget is determined by the availability of funds and the framework in turn depends on policy issues.

Multi year budgeting system

In recent years with the reform of the public sector spurred by growing globalisation and the drive towards deregulation and free market operations the public budget has moved from the traditional technical accounting practice aimed at just cost efficiency and accounting to more politically orientated objectives (Walker and Mengistu, 1999:10).

Furthermore, in practical terms budgeting should be regarded as a continuous process that is categorised in blocks of time. Budgets will reflect a number of perspectives. The short-term perspective will reflect how much can be spent in a particular month, quarter and current budget year. The medium-term perspective will determine programming and estimating within the next three-to-five-year period while the long-term perspective will determine what the implications are of government taking on a programmatic commitment on a more permanent basis (Pauw, 2002: 75).

In the past budgets were prepared on a year-to-year basis whereby short budgets were easy to prepare and manage and are effective for short term planning. With the growth of governments and thus the increase in budgets, a need to plan on a long-term basis arose. Lee and Johnson (1998:65) indicated that it might be relatively easy to prepare and manage short-term budgets for a single financial year as opposed to multi years.

Axelrod (1988:274) stated

An annual budget carries the burden of past policy, budgetary and legislative decisions, leaving little room for manoeuvre. Hence, in any one year, the overwhelming proportion of expenditures is uncontrollable. Whether unconcretionary programmes or fixed charges like interest on debt and retirement contributions, the effect is to reduce sharply the range of executive and legislative discretion in any one year; at best, then, short of crises, chief executives and legislative bodies can only nip at the margins of the budget.

In this regard a medium-term budget can be utilised to address this problem.

With the shortcomings as addressed by the *Presidential Review Commission* (1998: 157-158) and as one of the reform processes, the South African Government introduced a medium term budgeting process referred to as the *Medium Term Expenditure Framework* to strengthen its planning process not only to cater for the longer periods that what used to be but also to ensure a continuous and effective service delivery programme.

The MTEF was introduced in 1997 by the South African government whereby a more strategic approach towards public expenditure planning and management can be followed and linked to the MTEF is the *Medium Term Budget Policy Statement* (MTBPS) whereby the Minister of Finance announces the government's three-year policy statement about six months before the start of the following fiscal year. This statement provides the platform from which to make inputs into the next year's budget (Pauw et al. 2002: 76).

The introduction of the MTEF was as a result of a continuous realisation of the shortcomings of the short-term budgeting method prior to 1997. The shortcomings of the system can be summarised as follows (Department of Finance Draft MTEF Handbook, 1997:4):

- The budget was prepared on an incremental basis and that the process of preparing the budget did not involve reviewing whether the particular activities were in line with government priorities or whether they were being implemented in the most effective manner.
- In some votes, the structure of the budget did not adequately reflect the activities that departments were responsible for.
- The budget structure did not show any forward planning of the budget. There was no link between planning and budgeting as these activities were kept separate from each other.
- The process of preparation and monitoring the budget were separate.

The results of the above shortcomings were that:

- funded programmes/activities continued from year to year, even when they were not consistent with changing priorities and circumstances;
- the budget process did not involve the real funding requirements of services, but was based on adding a small percentage to the previous year's allocations, with the results that essential services were under-funded;
- capital spending proceeds without an assessment of recurrent cost implications and where sufficient recurrent funds would be available to cover the recurrent costs that would arise.

The above shortcomings made it essential to intervene and to ensure that scarce financial resources were adequately managed and controlled. The MTEF is also based on the premise that managers will have longer planning periods and as such be able to manage the allocated financial resources more effectively and efficiently. The introduction of the MTEF was also aimed at improving the budgetary process to (MTEF Handbook, 1997: 5):

- restructure expenditure with clearly established priorities;
- identify the actual cost of particular services so that government could be to away from the approach of incremental budgeting;
- plan for restructuring of expenditures, as these shifts in expenditures cannot place from one year to the next; and
- introduce a more rational approach to resource allocation, by identifying a few priority activities, which would receive adequate funding and thus provide greater value for money.

The MTEF approach has a number advantages firstly that the legislators are allowed to debate the trends in spending and the direction in policy, for the legislators to assess whether the funds requested are consistent with the broad objectives of the government and the fulfilment of the transformation process and that the legislators are presented with agreed outputs, timeframes and reports on actual expenditure and outputs of the previous year to determine how well specific departments performed in the previous cycle. With reference to the departments there is a greater political involvement in making resource allocation decisions based on strategic priorities, expenditure are linked to delivery and

outcomes by ensuring that resources are allocated to what will be delivered and identifying the actual costs of providing services (Walker and Mengistu, 1999:32).

In analysing the advantages as depicted above, the MTEF method of budgeting it is clear that this method is not without problems. The fact that the MTEF allocations are made a number of years in advance, this can be seen as incremental budgeting. The allocations for the *outer* years are normally a percentage increase of the financial year's figures under consideration. Inflation and other factors might contribute to incrementalism, it cannot be determined with certainty whether those factors will lead to continued increases in price. Furthermore, the MTEF budgeting system was supposed to eliminate the issue of rollovers where it would not be necessary for departments to ask for rollovers of unspent funds where this trend had been committed over a number of years within the MTEF. Currently departments are still required to request for unspent funds by way of rollovers into the following financial year. This makes the objective of the MTEF process to be lost.

CONCLUSION

The transformation and modernisation of the public financial management in South Africa has been based on the improvement of the key elements, transparency, accountability and the integration of the policies. This further brings about that the *Constitution of the Republic of South Africa, 1996* empowered the legislative to exercise their oversight in the budgetary process. The budgetary process has been transformed from a highly technical and bureaucratic exercise to an open and manageable system.

In analysing the different budgeting systems it is clear that there are advantages, that can be utilised to ensure transparency and accountability, it is also clear that the different systems could complement each other. The main purpose of the Line Item Budgeting System is to monitor and to control funds to ensure that the spending agency stays within the allocated budget, while the Performance Based Budget is focuses on the determination of not only the funds required but also on the performance indicators and measures as determined by the strategic plans. This system will also assist the executive and legislative authority to identify those spending agencies that are performing poorly and thus requires restructuring.

Government activities are complex and required to be structured in programmes to be monitored effective and efficient. The arrangement of the activities in programmes will assist not only the allocation of funds to the programmes but will also assist the legislative and executive authority to understand the broader policy implications of the decisions. The utilisation of the *Zero Based Budgeting System* is to force managers to pay more attention to the everyday operations and to determine the viability of the different programmes as the reporting on this type of budget is rigorous.

With the introduction of the *Multi-year Budgeting System* all the elements of the abovementioned budgeting systems could play an import role in order to ensure that departments stay within the allocated funds, performance are measured and that a constant reassessment of the projects and programmes are made.

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