

Guidelines for designing a training programme for officials in the financial management category in the South African Public Service

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ABSTRACT

The promulgation of the *Public Finance Management Act, 1999* (Act 1 of 1999), shifted the emphasis away from a rule driven and highly centralised system of expenditure control to the management of public financial resources by the head of a department. This change brought about new training priorities and it is required from public officials to develop the necessary skills and competencies to manage public finances effectively. The development of new skills and competencies created opportunities for training providers to offer training programmes, but due to a lack of knowledge regarding the training needs, providers are offering training programmes, which do not meet the financial management requirements of the public sector. Furthermore the training programmes are also offered in an unco-ordinated manner. In this article attention is devoted to the effect of a co-ordinated training programme. Due to the poor human resource development, which was inherited from the former regime and which is not only fragmented but lacks co-ordination, a process of identifying the training needs in public financial management and an analysis and interpretation of the survey undertaken, is proposed. Finally, to ensure that the government receives value for money the article suggests an approach to be followed in the designing of a co-ordinated training programme.

INTRODUCTION

Human Resource Development (HRD) programmes inherited from the former regime were fragmented and unco-ordinated. The training programmes were characterised by the lack of a strategic coherent vision. The inappropriate nature of the training that was offered contributed to the fragmentation and poor performance of training providers. The promulgation of the *Public Finance Management Act, 1999* (Act 1 of 1999), as amended (hereafter referred to as the PFMA) brought about fundamental changes in the management and administration of public funds. The PFMA shifts

the emphasis away from a rule driven and highly centralised system of expenditure control by the different treasuries and places the accountability for the effective utilisation of scarce financial resources in the hands of the head of the government department concerned.

In order to promote the effective management of revenue, expenditure, assets and liabilities public officials should possess particular skills and competencies. These require new training priorities in an increasingly commercialised training environment. Training providers often develop training programmes according to their own capacity and do not necessarily address the real training needs. Another contributing factor is that government does not offer clear guidelines to training providers in terms of training needs. Public officials sometimes choose to attend or are often sent on inappropriate courses as public sector managers feel a desperate need to do something to improve performance, but are unsure of what the real needs are.

This article is a result of a survey undertaken on behalf of the Institute for Public Finance and Auditing to determine the financial management capacity within the South African public service. The outcomes of this survey will strongly influence the development of a training framework to address the training needs identified by the participants in the study. The results of the survey are taken into account and suggestions are forwarded regarding the process that ought to be followed in the development of a training framework.

PUBLIC FINANCE REFORM

In order to promote the objectives of government to improve the quality and efficiency of the services it delivers the effective and efficient management of finances in the public sector are of crucial importance. The financial management and administration in the public sector in South Africa underwent a drastic reform since 1994. In this regard the PFMA represents one of the most important reform measures undertaken by the South African Government to improve financial management in the public sector. In terms of financial management and administration reform the promulgation of the PFMA made it clear that Government intends to regulate, rather than to prescribe financial management in the national and provincial governments. The objective of the PFMA as indicated in Section 2 of the Act is to secure accountability and transparency to promote the sound management of revenue, expenditure, assets and liabilities. It should be pointed out that the emphasis of the Act is on the management of financial resources and not on the administration thereof. Therefore, emphasis is mainly placed on building the capacity and skills of personnel responsible for finance through training programmes.

TRAINING AS A PREQUISITE FOR THE IMPLEMENTATION OF THE PUBLIC FINANCE MANAGEMENT ACT

The aforementioned issues mentioned in the public finance reform in the South African context require public officials to possess particular skills and competencies to implement the provisions of the PFMA effectively. Every public official will require new skills and competencies to meet the requirements to manage public finance.

Human resource development in the South African Public Service

Given the urgent need to address the challenges posed by the PFMA and to build individual and institutional capacity in the new public service, the *White Paper on the Transformation of the Public Service* (24 November 1995) regards the development of South Africa's human resources as one of the five key programmes of the *Reconstruction and Development Programme* (September 1994). This can be ascribed to the fact that the development of the country's human resources is central to the process of attaining the strategic objectives set out in the RDP.

To obtain a clear understanding of the need for human resource management the following table indicates the distribution of race and skills in the public service.

Table 1: Distribution of the public service according to race and skills level

	African	Asian	Coloured	White
	%	%	%	%
Lowered skilled	88	2	9	2
Skilled	74	4	9	13
Highly skilled production	66	4	9	21
Highly skilled supervision	42	6	6	47
Management	28	5	6	61
Senior Management	47	7	9	37
Proportion of population	77	3	9	11

Source: Department of Public Service and Administration, *Public Service Review Report, 1999/2000: 13.*

It could be argued from Table 1 that a need exists to develop officials on the lower hierarchical levels as the future managers. To address the development of human

resources a strategic framework for effective human resource development has been developed. The strategic framework includes the following elements (Presidential Review Commission, 1998: 146):

- HRD should be strategically linked to a broader process of transformation, institution building and human resources development in the public service;
- HRD should adhere to the National Qualifications Framework (NQF) and the South African Qualifications Authority (SAQA) frameworks, including the proposals regarding the Department of Labour's new Skills Development Strategy;
- education and training should be strategically planned and effectively resourced;
- HRD should be based on the elevation of the importance and status of training and trainers;
- human resource development should be effectively organised, co-ordinated and accredited in ways, which promote and enhance quality, accountability, transparency and cost-effectiveness.

In terms of the *White Paper on Public Service Training and Education*, 1998, the main purpose of an HRD strategic framework is to enable the different national and provincial departments to design and implement training programmes, which will acknowledge the strategic priorities of the individual departments. Therefore, it is required that specific key aspects and organisational structures be formalised in order to provide training and education in a meaningful and effective manner to ensure that each government department will be in a position to fulfil its strategic role in the overall strategies set by Government (Presidential Review Commission, 1998: 147).

In accordance with the pivotal role the *White Paper on Public Service Training and Education*, 1998, (WPPSTE) fulfils, there are three issues that need attention in the development of a comprehensive HRD strategy and programme, viz:

- The South African Government has adopted a policy whereby centralised norms and standards are set, but in a decentralised manner where the provision of training is done by state and non-state providers in a competitive environment. It is, therefore, argued that the delivery of training programmes will be a mixture of creativity and flexibility without undermining the need to build a unified public service with a common culture and value system.
- In addition to the centralised norms the WPPSTE provides for the review of statutory and other regulatory instruments and frameworks in order to facilitate efficiency and accountability in the public service. This means that individual departments will be

able to integrate human resource development planning and implementation with new approaches to the overall management of all resources. This process is relevant, as it will enable individual departments to specify and implement linkages among skills development, grading and acceleration in the areas of critical specialised skills shortage.

- The *White Paper on Public Service Training and Education*, 1998, determines a formula of the percentage of the overall budget a government department should dedicate towards training and education. In this regard it is stated in the *Budget Review* (2000: 50), that expenditure on education and training has to be at least 0,5% of the payroll in 2000/01 and 1,0% in 2001/02 and beyond (See Table 2). This means that government departments have to reflect the strategic importance of training and development in the allocation of resources, taking into consideration the flexibility introduced by the Medium Term Expenditure Framework set out by National Treasury. It should be noted that the budget for HRD in the public service is small compared to international standards. In this regard the Presidential Review Commission's Report (1998: 150) states that in the government departments surveyed the ratio of HRD budgets to the overall departmental budget ranged from 0,02% (National Department of Housing) to 0,3% (Department of Home Affairs).

Table 2: Expenditure on skills development, 1999/00-2002/03

R million	1999/00	2000/01	2001/02	2002/03
Government Training expenditure				
National departments	427	464	287	300
Provinces (9)	-	335	704	740

Source: South Africa, Department of Finance. *Budget Review*, 2000:50.

From Table 2 it is evident that the expenditure on skills development as set out in the said table is insufficient. National departments employ 306 312 public officials (Department of Public Service and Administration, *Public Service Review Report*, 1999/2000: 12). The amount available for training is on average R1 394-00 per official for the financial year 2000/01. For the year 2001/02 this average decreased to R936-95 per official.

The training budget for provincial departments comprising of 759 689 officials (Department of Public Service and Administration, *Public Service Review Report*, 1999/2000: 12) is R440-00 per official for the 2000/2001 financial year. For the financial year 2001/2 the amount available per official is R926-69 and for the year 2002/03 financial year the amount increases to R974-08 per official. It could be assumed that the increase in the expenditure on skills development especially in provincial sphere is to

enhance the skills and knowledge to enable them to provide the concurrent function of *inter alia* health, welfare and education. The allocation for human resources is, however, insufficient to address the provincial developmental needs.

IDENTIFYING TRAINING NEEDS IN PUBLIC FINANCIAL MANAGEMENT

Consideration of the training needs arising from the PFMA has triggered the necessity to produce a strategic framework, which evaluates not only the immediate and medium-term training priorities, but also the broader issues, namely the development of a human resource plan for the finance disciplines in the public sector.

The promulgation of the PFMA represents a fundamental change in the management of public finances, as it shifts the emphasis away from a highly centralised system of expenditure control by the different treasuries, to place the accountability for the utilisation of scarce resources in the delivery of services to communities in the hands of the head of a department. The PFMA changes the accounting base from cash to accrual and therefore creates significant new training needs for finance staff, over and above those needs that may already have been identified.

At present government's spending on training activities for officials, does not meet the real needs which exist, and there is very little - if any - co-ordination of training efforts. This state of affairs could be attributed to the following:

- firstly, providers (i.e. private sector institutions, technical colleges, technikons and universities) are operating in an increasingly commercialised environment and are driven to (opportunistically) offer programmes of (at best) variable quality on matters they perceive to be topical (a practical example is the training course presented on *Generally Recognised Accounting Practice*; the fact that this recognised accounting practices do not exist has not proved a barrier to such courses being offered,
- secondly, currently no clear direction from government to training providers exists in terms of finance related training needs; and
- thirdly, officials choose to attend or are sent on inappropriate courses, as managers feel a desperate need to do 'something' to improve performance resulting in a lack of 'value for money' for Government.

Before an attempt could be made to provide the principles for developing a training programme, it is necessary to provide an overview of the composition of the financial

officials in the public sector. The financial officials in the public service can be categorised as follows (Department of Public Service and Administration, *Core document*, 11 January 1999):

- financial clerks and credit controllers
- financial related professionals
- chartered accountants
- cashiers, tellers and related clerks.

The abovementioned categories of financial personnel comprise 6904 officials distributed as follows throughout the public service (Department of Public Service and Administration, Personnel and Salary database, February 2001):

- provincial departments - 4124
- national departments - 2780

Process to identify the training gaps

In order to identify the training *gaps* the utilisation of a questionnaire is often considered to be the most cost-effective tool. It would be a time consuming and costly project to capture the views of all the finance officials, i.e. 6904 officials in both national and provincial departments. Therefore a sample survey, conducted on behalf of the Institute for Public Finance and Auditing, (March-April 2001) has been used to provide baseline data regarding the level of competence of existing personnel employed in the finance disciplines in the public service.

In order to ensure that the questionnaire was sufficiently 'user-friendly' a series of face-to-face interviews, with officials at the different levels as indicated earlier were conducted in three national government departments and at one provincial government department. The purpose of the personal interviews was to determine whether the respondents will be able to understand the questions and address possible contentious areas of interpretation; whether the time allocated to complete the questionnaire was sufficient; and to determine if the *data categorisation* method, rather than for example the use of a scalar system to assess perception was appropriate. The respondents of the personal interviews responded positively and it was decided to use the questionnaire.

With reference to sampling Stoker (1981:13) indicates that a sample of 371 employees will be representative of the population (6904) for this study. A representative number of 422 employees representing five national departments and thirteen provincial departments, completed the questionnaire, which was distributed and collected through the *Financial Practitioners Forum*. The respondents were representative of the following levels in the targeted departments:

The response was as follows:

- Forty respondents completed the questionnaire on management level. Those levels represented directors and chief directors. In this regard a high level of performance was anticipated in most of the financial competencies. A chief financial officer was e.g. benchmarked with a 'Chartered Accountant' in the *Institution of Public Finance and Auditing* (IPFA) Tier 1 qualification. The performance of the chief financial officer would be expected to be at 'level 3' in most competencies, which means that this level (3) calls for critical thinking, awareness and independent thought. Individuals are expected to bring multidisciplinary knowledge and problem solving skills to address issues where there may be more than a single acceptable solution (for example; the interpretation of complex financial reports).
- One hundred and seven respondents on the middle management level completed the questionnaire. As this level comprises deputy and assistant directors, the appropriate *benchmark* is that of the Accounting Technician (Tier 3 in the IPFA qualification). In most cases, the anticipated performance would be at 'level 2' where this level calls for more than knowledge of facts and expects individual officials to apply rules, techniques and methods to produce an answer to a problem on the information provided. There is normally one solution to the problem, which can be logically determined by the information provided (for example, being able to complete bank reconciliation statements).
- Two hundred and ninety five respondents on the levels of e.g. senior state accountants, state accountants, assistant state accounting clerks and accounting clerks and functioning on Tier 4 of the IPFA qualification completed the questionnaire. Thus, this level is considered to be involved in administration and production work.

Analysis and interpretation of the survey

In assessing competency gaps the general approach was to identify training priorities as areas where the majority of personnel who participated, believed that they are operating at an inappropriate level (this approach to some extent counters the in-built risk of bias). For example, 30% of senior managers claim to have an "understanding" of risk assessment techniques: i.e. to be operating at 'level 1'. That is to have knowledge and comprehension, which calls for knowledge and understanding of facts, methods, processes, patterns and structures and assumes an ability to list and explain them. This involves memorising relevant information in various forms, but only a limited degree of interpretation is expected. 'Level 2' refers to application, which calls for more than knowledge of facts, and expects individuals to apply rules, principles, techniques and methods to produce an answer to a problem on the information provided. There is normally only one solution to the problem which can logically be determined by the

information provided. 'Level 3' refers to integration, which calls for creative thinking, critical awareness and independent thought. Individuals are expected to bring multidisciplinary knowledge and problem solving skills to address issues where there may be more than a single acceptable solution.

In examining the *underlying knowledge* responses training priorities are assumed to lie in those areas where a significant proportion of participants claim "no knowledge" of a particular topic (for example, 46% of lower level officials claim to have "no knowledge" of the sections in the *Constitution of the Republic of South Africa, 1996* relating to financial management). Thus, knowledge gained either informally (obtained for example, by reading an article), or through a formal training process (such as attending a course) was deemed acceptable.

Major competency gaps

In terms of the major competency gaps on the three levels (i.e. the senior management, middle management and lower levels) there appears to be significant issues to be addressed, particularly in respect of technical matters as indicated in Table 3 such as accounting, costing, etc. The items in Table 3 below indicate the competencies where significant deficiencies were noted requiring the training priorities.

Table 3: Major competency gaps

ITEM	Management level	Middle management level	Lower level
Basic workplace skills	X	X	X
Accounting	X	X	
Procurement	X	X	
Budgeting	X	X	
Financial management	X	X	
Costing	X	X	
Management of working capital	X		
Performance indicators	X	X	
Auditing	X	X	X
Bookkeeping		X	X
Budgetary control		X	
Self-management			X

Coupled with the gaps identified in the abovementioned table, the survey revealed that in terms of *underlying knowledge* (that is knowledge obtained formally through a training programme or acquired knowledge through for example reading an article) officials in management experienced a few areas of deficiencies. These areas include issues such as programme-setting, trading accounts for public entities, tools of monetary policy and tools of fiscal policy. However, in the case of the middle management a lack of formal underlying knowledge poses a serious threat to future financial managers. Middle management will take over from the current management by way of promotions, thus these gaps should be addressed. Lower levels operate in typical *career silos* and are therefore not exposed to the major areas of financial management. Knowledge of the operational side (e.g. to undertake the costing of goods and services) should be increased to enable them to progress to higher levels and also to support middle level management in performing financial functions.

From the aforementioned it can be deduced that a need exists to address the competency gaps at all three levels. In addressing the gaps a well-structured training programme is required.

The questionnaire provided an opportunity to the respondents to identify their perceived own needs. In this case the own needs identified from management level are more on the strategic level and include issues such as the interpretation and the areas of implementation of the *Public Finance Management Act, 1999, Treasury Regulations*, (issued in terms of the PFMA) and human resource management. In terms of middle management the respondents similarly identify financial management as a crucial training need but emphasis was placed on supervisory roles. This included that middle management is "squeezed" in the middle and therefore need the skills and knowledge to manage subordinates. This indicates that the higher an official moves in an organisational hierarchy the less he/she becomes involved in actual production related activities, but becomes more involved in supervisory and managerial issues. In terms of the own needs identified by officials on the lower levels it was evident that the respondents indicated areas such as computer literacy, which will contribute to the efficient execution of their work.

DESIGNING A FINANCIAL TRAINING PROGRAMME

According to Doll (1996: 56) the following could serve as a directive in the development of a training programme, i.e. a training programme is:

- a way of organising the subject area;
- a plan that is based on the beliefs developers hold about people and their education as well as how those beliefs should be expressed; and

- an organisational pattern or structure of the training programme including the outcomes of the design, and the way the design is planned and implemented.

The principles involved in developing a training programme can be traced back to the early decades of the past century. In this case Bobbitt's (1918) view of schooling, as in the case of production processes in factories, could be reduced to an efficient technique and was generally accepted by educators. It was not until Tyler (1949) introduced a conventional approach to training that the paradigm of developing training programmes that had prevailed for half a century, changed.

There have been substantial arguments in the literature regarding the importance and place of the development of a training programme. In this case Barrow (1984: 67) provides a useful perspective on the debate:

“ . . . design is an otiose notion: we don't want curriculum designers in the sense of people adept at telling us formally how curricula should be set out, or laying down an invariant order of steps to be taken in formulating a curriculum. We want people to design particular curricula in intelligent ways. Much of the divergence between designers and theories of curriculum design is essentially irrelevant, since it boils down to quibbling about how best to start tackling the problem, and how best to make an impact, rather than arguing about what coherent curriculum proposal should involve”.

Five principles will be highlighted to outline a framework useful for the development of a training programme. The results of the survey, as described in the previous paragraphs, will be used to link the theoretical requirements with the practical and the identified needs to enable the application of the five principles.

Establishment of a conceptual framework

Designing a training programme relies on the explanations of phenomena provided by theory, but is not itself theoretical. In the case of designing a financial training programme a liberal use of the word *theory* should be employed as the programmes are needs driven. In essence a scientific programme design is an applied science. It does not develop theory, but rather identify operating principles that guide decision making in practical situations (Pratt, 1980:9).

In understanding the programme design process a clear distinction has to be made between the theory and practice dichotomy. Pratt (1980: 5) argues that programme design is a practical phenomenon that does not relate effectively to theory (i.e. theory does not drive programme development and programme development does not drive theory). It should also be noted that during the past decades much of the programme design practice has been driven by theory (e.g. behavioral psychology) in which

interaction between instructors (facilitators) and students has been defined in scientific terms such as *behaviorism* or *cognitivism*. In this case theory has driven a curriculum design process that commences with behavioural learning objectives, proceeds with content decisions, and ends with instructional methods. Nevertheless, while behavioural theory derives its credibility from scientific knowledge regarding human behaviour, it does not pierce the complexity of what takes place when a person learns something meaningful.

Alternatively to the social efficiency model would be to take into account the needs of learners; it would draw from the instructor's (facilitator's) experience with, and knowledge of human development. Therefore the planning or design of a training programme should commence with a clear understanding of how individuals learn, continue with instructional methods that match learning styles, then progress to content. However, the type of instruction may be different. In the first instance the goals and objectives of learning are conveyed through those instructors who believe they know best what should be taught and how it should be taught. This type of instruction is predicated on a top-down approach whereby knowledge is static and is passed along. The second approach represents a blended model in which the needs of the learner are of primary importance first, knowledge is considered to be dynamic and learning how to learn is as valid an outcome as the transmission of knowledge (Hansen, 1995: 35).

In the case of South Africa the needs of approximately 7000 core financial officials should be taken into account in the development of a financial training programme. The financial officials, as identified in the survey, are divided into three levels i.e. senior management, middle management and lower levels. Both models, as stated above, could be used in the development of a training programme. The reason for this is that the programme must address all levels of financial officials taking into consideration the differences between the underlying knowledge of each level and should also address the competency gaps in each level.

The training needs identified from the survey for each level will determine the learning objectives and the practical training needed. Complexity of content will differ from level to level. The senior managers' programme has to address the need to have a working knowledge, of for example, working capital. Middle management's programme requires a working knowledge of the development of financial management skills coupled with operational (practical) skills. The lower levels require a programme that should address the administration of public funds, for example bookkeeping. The learning style of each level determines the mix between theoretical training and practical applications. For example a training programme for management should have a higher theoretical base, whilst training for lower levels will require a combination of classroom (theory) and practical application in the workplace. This training follows almost a *mentorship* style to conduct the programme successfully.

Conceptualising attitudes and belief regarding learning Miller and Seller (1985:65) specify three orientations that are useful and pertinent to develop and understand a person's beliefs and attitudes regarding learning i.e.

- transmission position;
- transaction position, and
- transformation position.

Each of the above is useful in understanding the philosophical, psychological and social context in which a training programme is developed. In the transmission position the function is viewed as transmitting facts, skills and values to the learner. Regarding the transaction position, the learner is seen as rational and capable of intelligent problem solving. Lastly the transformation position places emphasis on personal and social change, with attention to ecological interdependence and the interrelatedness of phenomena generally. This position embodies the idealistic notion that learners should learn what they want to learn (Hansen, 1995: 36).

The systematic inclusion of higher learning outcomes into a training strategy provides an example of how conceptualising attitudes and beliefs regarding learning can be useful. Previous curriculum theory lacked explanations on how to connect higher order learning outcomes and everyday learning practices (Wotherspoon, 1987: 1-15). Learning materials and activities or subjects should be arranged in patterns that allow for maximum flexibility.

An epistemological rationale

Epistemology, as the part of philosophy that deals with the origin, nature and limitations of knowledge, has provided a number of inputs in the development of training programmes. The deliberation over academic versus utilitarian programme development, can be found in the current education literature (Goodson, 1987:106).

Training which ignores everything, except scientifically formulated facts and truths, fails to recognise the primary and initial subject matter of an active performance of an activity. It involves the use of the body and the handling of material. The subject matter of instruction is isolated from the needs and purposes of the learner, and will therefore become only something to be memorised and reproduced on demand (Miller & Seller, 1985: 65-66).

The distinction between an academic and utilitarian programme can be described as the difference between having knowledge (academic) and being able to demonstrate or apply that knowledge (utilitarian). Learners are asked to demonstrate retention of factual information that is short-term knowledge, through tests, examinations or some form of

recall. They should get an opportunity to apply that knowledge through specially designed case studies, critical incidents where they apply the gained knowledge in a problem-solving manner. This will provide learners a fuller context within which to relate factual knowledge to reason (Hansen, 1995:36). This statement also applies to financial officials in the South African public service. The combination of academic and utilitarian training is not successful because academic programmes do not always address the practical application of knowledge. The other side of the coin is that a large core of the financial officials is from a formerly disadvantaged background. Strong emphasis is placed on practical experience, whilst the much-needed theoretical basis is not satisfied through training programmes. The survey revealed that financial officials on the lower levels are trained *in-house* only in particular aspects of financial administration. This contributes to a silo effect where lower level officials are not exposed to the *bigger picture* of financial management.

Development of a training programme

The process of developing a training programme can be a daunting task for new trainers. The process is often referred to as a blueprint for developing a training programme that has applicability across a range of subjects, i.e. a *macro view*. However, it also refers to a plan that trainers adopt in the classroom for organising learning activities, that is the *micro view*. Both the aforementioned are valid in designing a training programme and also assist in conceptualising and continuously implementing successful learning activities for learners. Having developed a conceptual framework and an understanding of the critical components of the design of a training programme, it is necessary for aspiring trainers to become accustomed with the macro and micro level planning, learning principles and the learner assessment/programme evaluation (Hansen, 1995: 39).

The planning of a training programme that is compiled or informed by some rational process would seem to merit the attention of all trainers. Before a training programme can be formulated, the programme designer must take into consideration a number of constituency needs. These needs will include the particular professional group, trainees and trainers (facilitators). According to Pratt (1989: 308) the professional groups, trainees and the client (government) are sometimes excluded from programme development committees. The views are often not accessed by way of a needs assessment. Programme design and development is a process carried out almost entirely by trainers and the needs of the clients are often ignored. Also ignored is the need for empirical data, both from needs assessment before a training programme is developed and from field-testing after development. This is especially applicable to the South African situation. Training programmes are developed by training providers to fit their capacity and are not addressing the real needs identified in the survey. It is hoped that the survey will provide some guidelines to training providers to offer programmes that will address the various training needs and thereby ensure effective and efficient service delivery.

A critical component in the training development programme, involves programme evaluation. A number of issues among training practitioners accumulate as much attention as assessment of a learner's achievement and the realisation of such assessment to programme effectiveness. Generalisations regarding such a study and practice of programme evaluation (macro or micro level) should be avoided. Measuring learner achievement and determining the effectiveness of planned learning activities are integral components of a training programme and should therefore be included in a training framework to enhance the development of training programmes.

Political support for the development of a training programme

The reality in the design and development of a training programme is that various other programmes compete in the overall training programmes. Trainers and designers are not neutral in their organisation and programme content. Goodson (1991: 49) argues that the design of a programme is a multifaceted concept, constructed, negotiated and renegotiated at various levels and on different design platforms. This means that the design of a training programme is partly a political and value assessment process.

In terms of political realities in designing a training programme, how often has one heard of a case where resources destined for a specific training programme were reapportioned elsewhere? Goodson and Mangan (1991: 11) state in this case that:

"It (the social constructions perspective) demands that, as we seek to understand a social phenomenon, we must also recognise the importance of the larger social context in the construction of individual interpretive practices. This requires some grasp of the historical background of the phenomenon under study, as well as a recognition of the political and economic relationships within which sense-making takes place".

Political reality is socially created and sustained and often dissected or deconstructed, and occasionally with ulterior motives in mind. Therefore, trainers will need to ask whether or not any interest group has or is framing/constructing a new reality in which training is either credited or discredited. In the case of South Africa the Government identified the need to investigate the profile of the core financial officials, to identify the different needs on different levels and to pinpoint the problem areas that should be taken into consideration in the development of a training programme for existing and future trainees.

The abovementioned principles provide a framework against which training programme design and development can be made. Ideological and practical training have a unique association. The level of designers' experience, circumstances and understanding of training programme development principles will ultimately determine the design of a programme.

CONCLUSION

The South African Government's initiative to improve the quality and efficiency of the services of the management of public finances is important for the successful implementation of a training strategy. The implementation of the PFMA has brought about new training needs. These training needs should be addressed in a co-ordinated and structured framework. A thorough needs assessment is required. The survey revealed that there are major competency gaps, which in turn provide training opportunities. However in addressing the training gaps a number of guiding principles should be applied. These principles should have as a building block a well-established conceptual framework, which should address the learning objectives and practical training needed. Learning material and activities should be organised in such a manner that it allows for maximum flexibility and the transmission of facts, skills and values.

A combination of academic and practical training is essential, especially in South Africa where a large core of financial officials is from a disadvantaged background and is in a dire need of acquiring the necessary skills and competencies. Consultation with all stakeholders in the design of a training programme is important to ensure full participation by all. Furthermore to ensure that the views are not biased, it should be generated in a scientific and empirical manner. Lastly, political support in the design and the maintenance of a particular programme cannot be ignored; government institutions are the biggest clients in public sector programmes and in turn want value for taxpayers' money.

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