

Reporting on performance against pre-determined objectives

The case of South African National Government Departments

D P van der Nest

Tshwane University of Technology
South Africa

L J Erasmus

Tshwane University of Technology
South Africa

ABSTRACT

In South Africa it is a legislated requirement for government departments to report annually on the performance of the entity against predetermined objectives. However, reporting this non-financial information on service delivery performance still proves to be a challenge for many organs of state. The purpose of this paper is to perform an adequacy assessment and compliance analysis of the reporting of performance against pre-determined objectives by national government departments in South Africa. The results of this study clearly indicate that major deficiencies still exist in the reporting on performance information. In this article specific shortcomings were identified and recommendations made.

INTRODUCTION

In South Africa it is a legislated requirement for government departments to report annually on the performance of the entity against predetermined objectives (SA 2000:Sec27(4)). However, reporting this non-financial information on service delivery performance still proves to be a challenge for many organs of state. The Applied Fiscal Research Centre (AFReC 2010) at the University of Cape Town contends that government departments often provide the performance information reports very late in the service delivery process. The Centre proceeds to express the view that, because information in the reports is often inaccurate and cannot be validated, most government departments tend not to be prepared for Audits of Performance Information.

The South African government allowed its performance reporting process to evolve over the past decade (Engela & Ajam 2010:v). However, the time for independent verification of performance information has arrived. Since the Auditor-General is phasing in the expression of (*i.e.* providing) audit opinions based on Audits of Performance Information, it may be an opportune time to perform an adequacy and compliance analysis of the 2009/10 audit reports on performance against predetermined objectives for South African national government departments. The purpose of this article is, thus, to perform an adequacy assessment and compliance analysis of the reporting of performance against pre-determined objectives by national government departments.

This article commences with an explanation of the origins of performance information reporting, with reference to the South African process. After this the objectives, methodology and analysis of data will be discussed, to be followed by the conclusion and recommendations.

THE DEVELOPMENT OF PERFORMANCE REPORTING

International development

The measurement and disclosure of performance have a documented history in European public administration and public management. In the 1930s Clarence Ridley and Herbert Simon (cited by Johnson 2000:6) studied efficiency by measuring municipal activities and elaborated on the utilisation of performance reviews. In the United States of America, performance measurement has been a priority of public administration since the early twentieth century (Gianakis 2002:37). Although performance measurement as a management tool dates back to the 1800s, Heinrich (2004:317) is of the opinion that it is only in the last two decades that public sector performance management adopted an explicit focus on measuring outcomes.

Although there are differing views on when performance measurement and disclosure commenced, it is clear that performance measurement, in whichever form, has become a global phenomenon. It promises a professional public sector management. According to Terry, cited by Gianakis (2002:36), the public sector performance measurement phenomenon is international in its scope and is the centrepiece of what has become known as the *new public management* (Moynihan 2006:77; Cortes 2005:2), or the *new public sector* (Brignall & Modell 2000; Sanderson 2001:297).

The *new public management* endeavours to achieve performance measurement according to business principles for improved transparency and accountability of management, in the use of public resources (Alam & Nandan 2005:2; Christiaens & Van Peteghem 2005:5; Brusca & Montesinos 2005:2; Berland & Drevetton 2005:4; Rommel 2005:3). Performance measurement is defined by Kerssens-van Droogelen, cited by Roth (2002) as "...that part of the control process that has to do with the acquisition and analysis of information about the actual attainment of company objectives and plans (implying *predetermined objectives*), and about factors that may influence plan realisation." Consequently, performance measurement assesses the accountability for the use of public resources (Schacter 2002:5). To assess



accountability, service delivery has to be reviewed, but in order for service delivery to be reviewed, details need to be disclosed.

Recently many international scholarly articles and government reports have been written on aspects of governmental performance reporting. Canada in particular has a well established system of performance reporting that is closely linked to the responsibilities that are commonly associated with good governance (CCAF-FCVI 2001:6). A number of reports from Canada indicate a well researched and guided system of governmental performance reporting (CCAF-FCVI 2007; CCAF-FCVI 2008). In British Columbia (Canada), a report by The Office of the Auditor General of British Columbia (2008:43-44) presents the first comprehensive survey of the quality of performance measures contained in the annual report. According to this Report the quality of performance measures in an annual report is a key determinant of the efficacy of that report. The findings of the report provide an encouraging picture of maturity of performance reporting in British Columbia, with performance measures consistently meeting the SMART (Specific, Measurable, Attainable, Reliable and Time-bound) criteria for good performance measures

In the United States of America the *Government Performance and Results Act, 1993* requires that federal agencies identify how they will measure outcomes, set predetermined objectives and produce annual performance reports (Ellig 2007:3). According to Ellig and Wray (2008:64) the USA Congress required the first annual performance reports in 1999. Between 2002 and 2007 most agencies produced annual performance and accountability reports that combined performance and financial data. In the United Kingdom, McAdam and Saulters (2000) write that since 1968, there has been a consistent call for more effectual performance reporting, which will produce a meaningful assessment to be drawn up of an entity's overall performance.

It is clear that the abovementioned countries have a history in performance reporting and in some measure they have been successful. What emerges clearly from many papers delivered at prestigious occasions, is that numerous challenges arise during the implementation phase (GAO 2000; GAO 2002; CCAF-FCVI 2006), and that performance reporting, even in countries with established systems, is subjected to continuous scrutiny with a view to improvement.

Development of the process in South Africa

One of the key priorities of the newly democratically elected South African government of 1994 was to enhance access to and improve the quality of services delivered to previously under-sourced communities. The *Constitution of the Republic of South Africa, 1996*, demands *inter alia* effective and accountable stewardship of public resources, as well as effective oversight by Parliament. In response to this, the South African government embarked on a public sector reform that included budget reforms. These budget reforms initially focussed on public expenditure management, but with the clear objective of evolving this system into a fully functional performance budgeting system, in pursuit of value-for-money spent (Engela & Ajam 2010:2).

Laws have been promulgated to ensure that a performance management process is implemented. As far back as 1999, the *Public Finance Management Act*,¹ of 1999 (PFMA) (extensively amended in 2000) required that amongst others, national government

departments submit predetermined measurable objectives to Parliament for each main service delivery programme on the introduction of their annual budgets (SA 2000:Sec27(4)). These pre-determined objectives must be pursued through the performance management process that is guided by the frameworks of the National Treasury.

Since the concept of performance budgeting was legislated and regulated, a number of frameworks and guidance documents have been issued by the National Treasury to guide, among others, national departments in the implementation of this performance management process. Documents included the *Budgeting, Planning and Measuring Service Delivery* (NT 2001), *In-year monitoring and reporting* (NT 2000), *Framework for Managing Programme Performance Information* (NT 2007), and the latest *Framework for Strategic Plans and Annual Performance Plans* (NT 2010).

This sustained guidance provided by the National Treasury is indicative of the South African government's insistence on a fully functional performance management process. According to Engela and Ajam (2010:v) the South African government allowed its monitoring and reporting system to evolve, rather than follow a detailed blueprint. Furthermore, capacity and system building were deemed as a first priority with a conscious decision to pursue evaluation at a later stage. For the evaluation to be rated as credible, the performance information reported will have to be subjected to an independent verification process (*i.e. audit*).

No reporting framework existed for the preparation of departmental performance information even though some guidance was provided until 2005. (Erasmus 2008:93). This reporting framework had to receive attention as Section 20 (2)(c) of the *Public Audit Act*, 25 of 2004, states specifically that an audit report at the very least needs to reflect an opinion on, or draw conclusions from reported information, relating to the performance of the auditee against predetermined objectives. This requirement of the Act necessitated the Auditor-General (AG) to revisit its strategy and approach to the audit of performance information in 2007. In the *Government Gazette* of 25 May 2007 (SA 2007:10), a directive in terms of the Public Audit Act, was issued by the AG. A phasing-in approach to the audit of performance information should be followed, until the environment had matured to provide reasonable assurance in the form of an audit opinion. According to the Auditor-General (SA 2010:4) "the audit of reporting against pre-determined objectives has been phased in over a couple of years and has now reached a stage of maturity". Although an audit opinion was not to be expressed in the 2009/10 financial year, material findings were reported in the *Report on other legal and regulatory requirements* section of the audit report of a department. These are the reports that were sourced and analysed to meet the objectives of this study.

OBJECTIVE AND METHODOLOGY

This study is descriptive in nature. An analysis was performed of 31 audit reports as included in the annual reports of national government departments (77% of population). All the reports analysed are listed in Annexure A. The focus was on the reporting of performance against predetermined objectives. The main objective was to determine, through qualitative and descriptive analysis whether the performance information reported in the annual reports of national government departments was reliable and adequate. The study further aimed to



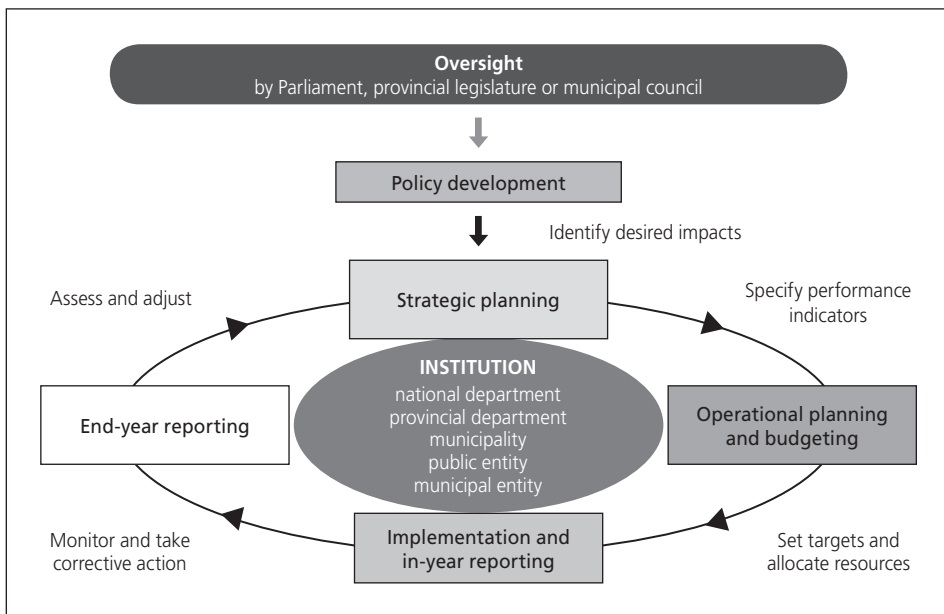
determine whether compliance with the prescribed formats for the reporting of performance information was evident. Deficiencies identified in the reporting of performance information were compared through causal analysis with the Treasury frameworks to identify any inadequacies.

LEGAL AND REGULATORY FRAMEWORK WITHIN WHICH PERFORMANCE INFORMATION IS REPORTED

Since 1994, the National Treasury has emphasised and pursued reform of overall public financial management to effect transformation in public service delivery. An urgent need for more efficient, effective and economical spending was identified. This gave rise to the change from an input-based budgeting system (line-item/programme budgeting) to an output-based, results orientated system (multi-year programme budgeting and performance budgeting). To measure actual performance against predetermined objectives a performance management process had to be implemented. However, this process first had to be formalised in legislation.

The *Treasury Regulations* (NT 2005:Ch5) and *Public Service Regulations* (DPSA 2001:Part III B.1 (a)-(e), (g)) require each national department to prepare a strategic plan for the forthcoming medium-term budgeting period. The strategic plan needs to, *inter alia*, include pre-determined measurable objectives, expected outcomes, programme outputs, indicators (measures) and targets of the department’s programmes. The strategic plan should form the basis of the annual reports as required by sections 40(1) (d) and (e) of the PFMA, 1999 as amended (SA 2000).

Figure 1 The performance management process



Source NT 2007:4

A further requirement stipulated by the PFMA (SA 2000:Sec40(3)) is that this annual report should present a fair reflection of a department's performance as measured against pre-determined objectives. The *Treasury Regulations* (NT 2005:Ch18.3.1(b)) supporting the PFMA require that in preparing the annual report, information on a department's efficiency, economy and effectiveness in delivering programmes and achieving its objectives must be included, as well as outcomes against the measures and indicators set out in any strategic plan for the year under consideration. Procedures need to be formulated for quarterly reporting to the executive authority to facilitate effective performance monitoring, evaluation and corrective action (NT 2005:Ch5.3.1) of the measurable objectives. The latter have to be submitted with the annual budget (SA 2000:Sec27(4)). As a result of the above legislation the South African government has implemented a performance management process that is graphically presented in Figure 1

The above performance management process is referred to by the National Treasury as the planning, budgeting and reporting cycle. Two frameworks issued by the National Treasury provide guidance for departments on the use of this cycle. The *Framework for Managing Programme Performance Information* was published in 2007 and the *Framework for Strategic Plans and Annual Performance Plans* was published in 2010, although these are merely refined versions of general guidance provided by the National Treasury, since 2000.

In the *Framework for Managing Programme Performance Information* (NT 2007) the National Treasury aims to clarify definitions and explain standards for performance information in support of regular audits of such information. This is required to improve the structures, systems and processes required to manage performance information. Furthermore it is an endeavour to define roles and responsibilities for managing performance information. Accountability and transparency will be promoted by providing timely, accessible and accurate performance information is provided to all stakeholders.

The *Framework for Strategic Plans and Annual Performance Plans* (NT 2010) outlines the key concepts to guide national departments when developing strategic plans and annual performance plans. It provides guidance on good practice and budget-related information requirements in support of generating, gathering, processing and reporting on performance information.

The strategic planning process with its link to measurable objectives, setting performance targets and costing these intended outputs by government departments is explained and set out in *Treasury Guidelines* published annually. Within the annual budgeting process, details of budgets and the objectives it supports are discussed at various forums between government departments and their treasuries. Reporting on past performance of programmes is also scrutinised by the National Treasury in conjunction with planned performance for the coming period, when taking budget allocation decisions (NT 2010:5). As a result of this vigorous review process followed in approving budget allocations based on performance targets and measurable objectives, should result in measurable objectives and performance targets, set in the approved *Annual Performance Plan* (First year of the Strategic Plan) of a government department, deemed acceptable (useful, reliable and compliant) by the senior management of the department, as well as their relevant treasuries. These aspects will certainly be important to the users of performance information.



USERS OF PERFORMANCE INFORMATION

Performance information is credible when it assists in accurately assessing departments' progress towards the achievement of their goals—the cornerstone of performance reporting (U.S. General Accounting Office 2000:7). The performance reports of government departments are mainly used by Parliament, provincial legislators, elected office-bearers, national and provincial treasuries and members of the public (AGSA 2010:1). This information is used to determine the success of government in terms of service delivery and the prudent use of taxpayers' money. As a result an independent opinion is obtained on the credibility (usefulness, reliability and compliance) of the performance information.

AUDIT OF PERFORMANCE INFORMATION

Framework

The audit functions of the AG of South Africa are performed in terms of the *Public Audit Act*, 2004. Section 52(1) of the Public Audit Act specifically authorises the AG to publish, in the *Government Gazette*, the functions that will be performed in a financial year. The audit functions for the audit of the 2009/10 financial year were published in the *Government Gazette*, no 33872 (SA 2010). The framework within which the audit will be performed contains all relevant laws and regulations, the *Framework for the Managing of Programme Performance Information* and other relevant frameworks, as well as circulars and *Treasury Guidelines* (SA 2010:3).

Audit objective and approach

The objective of the audit of performance information by the AGSA is to determine whether the reported performance of a government department is useful, reliable and compliant with legislative and other official requirements. As indicated above, an audit opinion was not expressed in the 2009/10 financial year and any material findings would be reported in the *Report on Other Legal and Regulatory Requirements* section of the audit report of a department. However, a conclusion on the performance against predetermined objectives would be included in the management reports of departments during the 2010/11 financial year (AG 2010:4). It should be clear that the audit of reporting against predetermined objectives forms part of the regularity audit of departments. This should not be confused with performance auditing. The purpose is thus not to express an opinion on the performance of the department, but rather on the quality of the reporting on performance.

The AG's approach to the audit of predetermined objectives in the 2009/10 financial year set out to:

- understand the internal policies, procedures and controls related to the management of performance information;
- understand and test the systems and controls relevant to the recording, monitoring and reporting of performance information;

- verify the existence, measurability and relevance of planned and reported performance information;
- verify the consistency of performance information between the strategic or annual performance or integrated development plan, quarterly or mid-year report and the annual performance report;
- verify the presentation of performance against predetermined objectives in the annual performance report against the format and content requirements determined by the National Treasury; and,
- compare reported performance information to relevant source documents, and verify the validity, accuracy and completeness thereof. (AG 2010:2)

In the audit reports of national government departments the findings based on the criteria mentioned above were listed under the *Report on other Legal and Regulatory Requirements*. Although a detailed assessment of the findings by the AG is discussed below, these findings have been classified under non-compliance with regulations and frameworks; usefulness of performance information; and reliability of performance information.

RESULT OF A DESCRIPTIVE ANALYSIS OF THE AUDIT REPORTS

Validation of survey result

A descriptive analysis of the information obtained is reflected below. Findings, categories of findings and causes are presented in table format for ease of reference. Data validation was performed to ensure clean, correct and useful data.

Data format

Each of the variables indicating whether there are findings, which categories are involved and what causes are involved are dichotomous variables. This is categorical data and of the nominal type.

Data validation

The reliability of the items in this analysis was measured using the Cronbach Alpha tests. A frequency analysis was done of all the variables, displaying frequencies, percentages, cumulative frequencies and cumulative percentages. Reliability tests (Cronbach's Alpha Coefficient) were conducted on the variables to determine the consistency of this measuring instrument.

The results of the Cronbach Alpha tests for the variables are shown in Table 1. The correlation between the respective item and the total sum score (without the respective item) and the internal consistency of the scale (coefficient alpha) is given.

The Cronbach's Alpha Coefficients for each item are more than 0,80 (the acceptable level according to Nunnally 1978:245), therefore, these items are proved to be reliable and consistent for all the items on the scale.



Table 1 Cronbach's Alpha Coefficient for 10 categories in the research

Statements (Test all statements without current one's input)	Variable nr.	Correlation with total	Cronbach's Alpha Coefficient
1. Finding on non-compliance.	CAT1	0,8020	0,8682
2. Finding on usefulness of information.	CAT2	0,6871	0,8737
3. Finding on reliability of information.	CAT3	0,4979	0,8830
4. Finding on sum of categories.	SUMCAT	0,9367	0,8451
5. Cause of finding: System of internal control.	C1	0,5573	0,8805
6. Cause of finding: Targets were not specific.	C2	0,7178	0,8721
7. Cause of finding: No verification of supporting documents.	C3	0,6128	0,8775
8. Cause of finding: Deficiencies in the strategic plan.	C4	0,7394	0,8727
9. Cause of finding: Shortcomings in the reporting on performance information.	C5	0,4856	0,8830
10. Sum of causes.	CSUM	0,9640	0,8772
Cronbach's Coefficient Alpha for standardized variables			0,9110
Cronbach's Coefficient Alpha for raw variables			0,8852

Research findings

In the audit reports, audit findings were classified into three main categories. These categories are: non-compliance with regulations and frameworks; usefulness of performance information; and reliability of performance information. The audit reports were then further scrutinised to determine the causes for the findings in the three categories mentioned above. Five main causes could be identified. These are;

- the system of internal control over the generation, collection, and reporting of performance information was not operating as intended;
- targets in the strategic plan or annual performance plan were not specific;
- there was no verification of supporting documents;

Table 2 Descriptive statistics on research variables for total sample

Variables	Categories	Frequency	Percentage of total
V1. Departments with findings on predetermined objectives.	Yes	23	74,2%
	No	8	25,8%

- there were deficiencies in the strategic plan of the department; and
- there were shortcomings in the reporting of performance information.

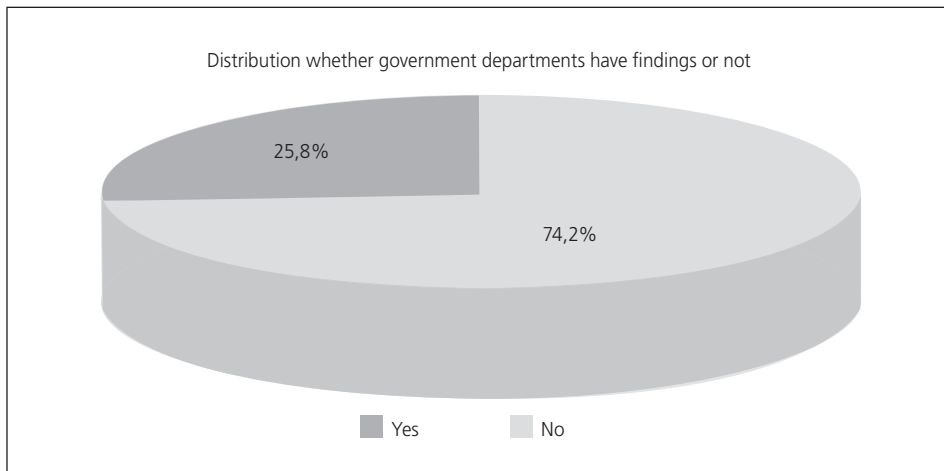
Table 2 contains the descriptive statistics of departments with findings on performance information in their audit reports and with the frequencies and the percentages of the total number of audit reports analysed.

Table 3 Descriptive statistics on research variables for departments with findings.

Variables	Categories	Frequency	Percentage of total
CAT1. Category of findings: Non compliance with regulations and frameworks	Finding on non-compliance	18	78,3%
	No finding on non-compliance	5	21,7%
CAT2. Category of findings: Usefulness of reported performance information	Finding on usefulness of information.	18	78,3%
	No finding on usefulness of information.	5	21,7%
CAT3. Category of findings: Reliability of reported performance information	Finding on reliability of information.	9	39,1%
	No finding in reliability of information.	14	60,9%
CAT4. Sum of category of findings	A finding in one of the categories	7	30,4%
	A finding in two of the categories	10	43,5%
	A finding in three of the categories	6	26,1%
C1. Cause of finding: System of control inadequate (Cause for category 1)	Yes	9	39,1%
	No	14	60,9%
C2. Cause of finding: Targets not specific (Cause for category 2)	Yes	17	73,9%
	No	6	26,1%
C3. Cause of finding: Verification and supporting documents not present (Cause for category 3)	Yes	11	47,8%
	No	12	52,2%
C4. Cause of finding: Deficiencies in strategic plan (Cause for category 1)	Yes	9	39,1%
	No	14	60,9%
C5. Cause of finding: Inadequate reporting (General cause applicable to all categories)	Yes	13	56,5%
	No	10	43,5%

Table 3 provides descriptive statistics of the 74,2% of departments that had findings on performance information in their audit reports. It also provides an analysis of the categories of findings (CAT) and the reasons for the findings (C).

Figure 2 Departments with or without findings



The following paragraphs present the research findings of the descriptive analysis in the form of univariate graphs.

Figure 1 indicates the percentage of departments that had reportable findings relating to the reporting on performance information in their audit reports. Statistically significant [Chi-Square = 7,2581; P-value = 0,0071] is that more departments have findings (74%) on reporting of performance than those that have no findings. This graph indicates that the vast majority of national government departments had findings identified. The Auditor-General

Figure 3 Categories of findings

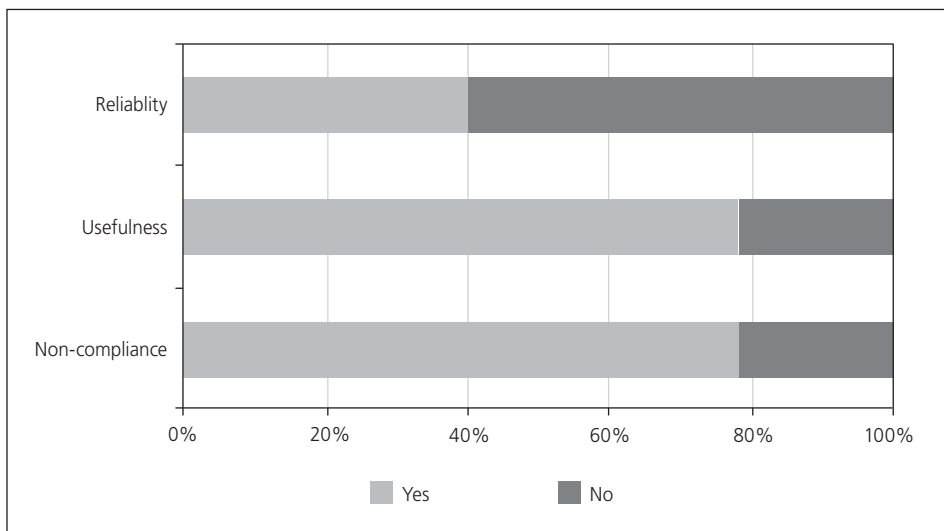


Figure 4 Number of categories

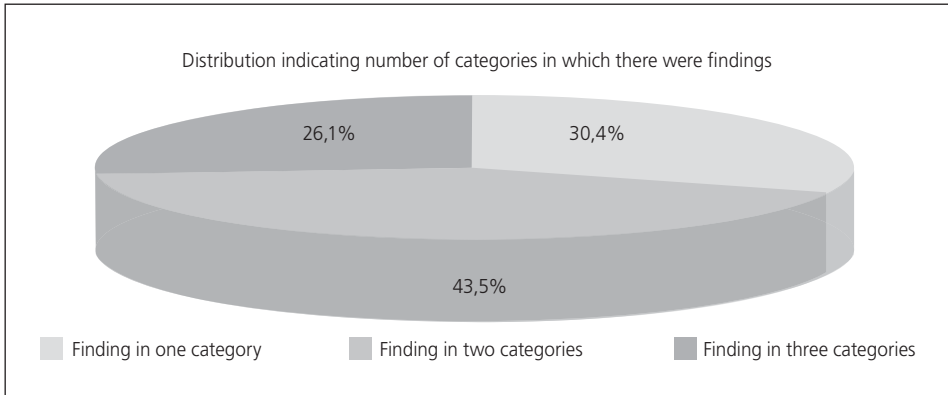


Figure 5 Causes of findings

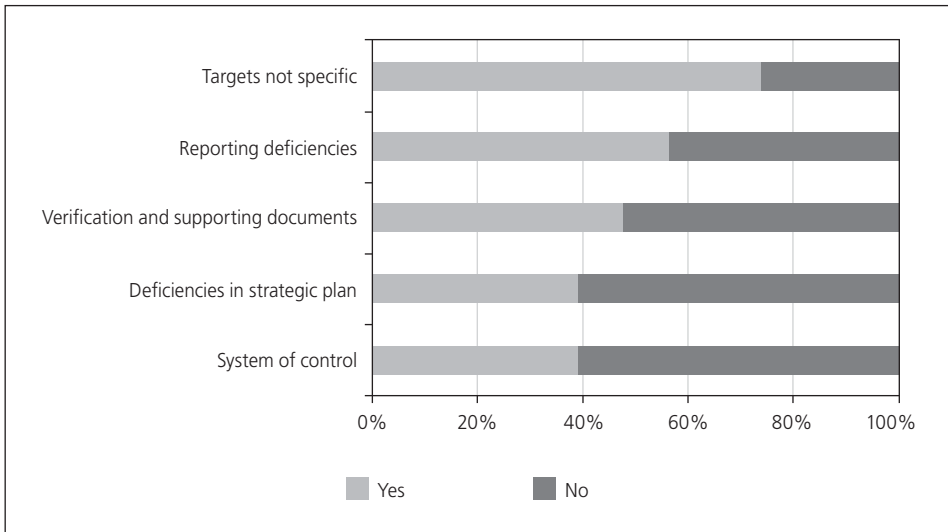
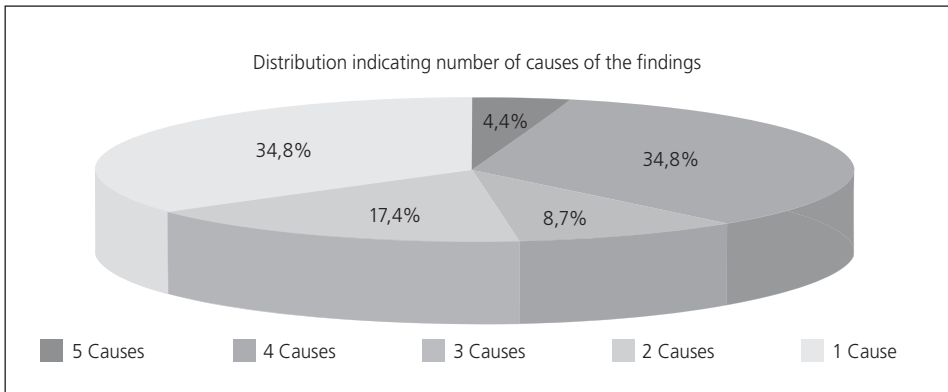


Figure 6 Number of causes



reported on the performance information they included in their annual reports for the 2009/10 financial year.

The following graphs give the analysis of the audit reports of the 74,2% of government departments which had findings on the reporting of performance information in their audit reports.

Figure 3 indicates the categories within which the findings on the performance information of the departments were classified by the Auditor-General.

As indicated above, the majority of the findings fell into the following two categories: non-compliance with regulations and frameworks and the usefulness of information. While 78% (18) of the departments have findings in the usefulness of information and non-compliance categories, 39% (9) of the departments have findings in the reliability of information category.

Figure 4 indicates findings in the audit reports of departments and also where departments have findings in one, more than one, or all the categories.

While 26% (6) of departments had findings on all the categories, 44% (10) of departments had findings in two of the categories and 30% (7) of the departments had findings in one of the categories. As indicated in the paragraph on data validation above, the audit reports of departments classified the findings into the categories indicated above. They also provided descriptions of causes for findings. The causes can be grouped into broad categories. Figure 5 provides an analysis of the causes.

Some 74% (17) of the departments with findings in this survey have *Targets not specific* as a cause of findings in the *Usefulness of information* category. Some 57% (13) of the departments have *Reporting deficiencies* as a general cause applicable to all categories of findings, while 48% (11) of departments with findings in this survey have *Verification and supporting documents* as a cause of findings on the *Reliability of information* category. A total of 39% (9) of the departments have *System of control* or *Deficiencies in strategic planning* as a cause of findings in the *Non-compliance with regulations and frameworks* category of findings in the audit report.

Figure 6 indicates the number of causes prevalent in the different departments.

Nearly 35% (8) of departments have one cause for findings, whereas another 35% (8) have four causes for the findings. The rest of the departments with findings have two causes (17% (4)), three causes (9% (2)) and five causes (4% (1)) respectively.

CONCLUSION AND RECOMMENDATION

The objective of this study was to determine, through qualitative and descriptive analysis whether the performance information reported in the annual reports of national government departments is reliable and sufficient. The study commenced with an overview of the legislative and regulatory framework according to which government departments should report on their performance, against the pre-determined objectives in their strategic and annual performance plans. The Auditor-General has initiated an audit of the reported information as part of the regularity audit of departments. Although it is a phased in approach, it will lead to qualified audit opinions in future, if departments do not report according to the requirements.

The results of this study clearly indicate that major deficiencies still exist in the reporting on performance information. In the 2009/10 financial year 74% of departments had findings in their audit reports on their reporting on performance information. The majority of departments did not comply with the required regulations and frameworks and their performance information was neither useful nor reliable. This was the result of a number of shortcomings in the processes followed by the departments. *Firstly* there was no sound system of internal control over the generation of, collection of, and reporting on performance information, or the system did not operate as intended. *Secondly*, shortcomings were identified in the strategic plans or annual performance plans of departments because targets were not specific. *Thirdly* there was also a lack of documented evidence supporting and verifying the information presented in the annual report. *Lastly* the method of reporting on performance information was insufficient.

It is recommended that departments implement control systems over the generation, collection, verification and for the reporting on their performance information. During the review process of the Annual Performance Plans of national departments by the executive authorities, National Treasury and senior management of these departments should place more emphasis on the expected reporting on the objectives and targets that are being stated. This review process should more critically evaluate stated performance indicators according to the SMART criteria (Specific, Measurable, Attainable, Reliable and Time-bound). No information should be included in an annual report without supporting, verified documentation. Furthermore, internal audit divisions in departments should play a more prominent role in providing assurance to management on the quality of the system of control over performance information.

It can be concluded from the study that if the current situation is allowed to continue and the Auditor-General includes an audit opinion in his audit reports, a number of departments will have modified (qualified) audit opinions. This situation will be detrimental to the *2014 clean audit drive*.

REFERENCES

- Alam, M. and Nandan, R. 2005. Public Sector Reform and Accounting Change in a Cultural Environment. (Paper read at the 10th Biennial CIGAR conference, 26th & 27th May, Poitiers, France). Unpublished.
- Applied Fiscal Research Centre (AFReC). 2010. Preparing for Audits of Predetermined Objectives. Available from: [www.afrec.co.za/Executive Training/Professional Development Series/Preparing for Audits of Predetermined Objectives](http://www.afrec.co.za/Executive%20Training/Professional%20Development%20Series/Preparing%20for%20Audits%20of%20Predetermined%20Objectives). [Accessed on: 13/06/2011].
- Auditor General South Africa (AGSA). 2010. *Your pocket guide to the audit of predetermined objectives*. Pretoria: AGSA.
- Berland, N. and Dreveton, B. 2005. Management Control System in Public Administration: Beyond Rational Myths. (Paper read at the 10th Biennial CIGAR conference, 26th & 27th May, Poitiers, France). Unpublished.
- Brignall, S. and Modell, S. 2000. An Institutional Perspective on Performance Measurement and Management in the 'new public sector'. *Management Accounting Research*, 2000, 11:281-306. Available from: <http://www.idealibrary.com>.
- Brusca, I. and Montesinos, V. 2005. Implementing Performance Reporting in Local Government. (Paper read at the 10th Biennial CIGAR conference, 26th & 27th May, Poitiers, France). Unpublished.



- CCAF-FCVI. 2001. *Public Performance Reporting: A Management Perspective*. Ottawa: CCAF-FCVI Inc. p6.
- CCAF-FCVI. 2006. *Users and Uses – Towards producing and using better public performance reporting*. Ottawa: CCAF-FCVI Inc.
- CCAF-FCVI. 2007. *What can we learn from effective performance reporting? Good Practices for Central Agencies, Legislators, Auditors, and Report Producers*. Ottawa: CCAF-FCVI Inc.
- CCAF-FCVI. 2008. *Consultation on Improving Public Performance Reports in Alberta*. Ottawa: CCAF-FCVI Inc.
- Cortes, J.L. 2005. The International Situation Vis-à-vis the Adoption of Accrual Budgeting. (Paper read at the 10th Biennial CIGAR conference, 26th & 27th May, Poitiers, France). Unpublished.
- Christiaens, J. and van Peteghem, V. 2005. Government Reforms: Consequences for Determining the 'Financial Equilibrium'. (Paper read at the 10th Biennial CIGAR conference, 26th & 27th May, Poitiers, France). Unpublished.
- Department of Public Service and Administration (DPSA) **see** South Africa.
- Ellig, J. 2007. Scoring Government Performance Reports. *The Public Manager*, Summer, pp3-8.
- Ellig, J. and Wray, H. 2008. Measuring Performance Reporting Quality. *The Public Manager*, Summer, pp 64-71.
- Engela, R. and Ajam, T. 2010. Implementing a Government-wide Monitoring and Evaluation System in South Africa. *ECD working paper series*, No. 21, July 2010. Independent Evaluation Group (IEG), World Bank: p V.
- Erasmus, L.J. 2008. Financial Performance in the South African Public Service – The Case of the North West Province. *Doctoral Thesis: Tshwane University of Technology*. Pretoria: TUT. p93.
- General Accounting Office (OAG) (USA). 2000. *Managing for result – Challenges agencies face in producing credible performance information*. GAO/GGD-00-52. Washington: US General Accounting Office.
- General Accounting Office (OAG) (USA). 2002. *Performance reporting – Few agencies reported on the completeness and reliability of performance data*. GAO-02-372. Washington: US General Accounting Office.
- Gianakis, G.A. 2002. *The Promise of Public Sector Performance Measurement: Anodyne or Placebo?* University of Central Florida. S.i.
- Heinrich, C.J. 2004. Improving Public Sector Performance Management: One Step Forward, Two Steps Back? *Public Finance and Management*, 4(3), Sept: pp. 317-351.
- Johnson, A.A.G.E. 2000. *Public Sector Performance Measurement: Uncertainty, Ambiguity and Epistemic Communities*. 9th ed. Edinburgh: University of Edinburgh.
- Mcadam, R. and Saulters, R. 2000. Quality Measurement Frameworks in the Public Sector. *Total Quality Management*, Jul, 11(No s 4/5&6), S652-S656.
- Moynihan, D.P. 2006. Managing for Results in State Government: Evaluating a Decade of Reform. *Public Administration Review*, 66(1), Jan/Feb:pp. 77-90.
- National Treasury (NT) **see** South Africa.
- Nunnally, J.C. 1978. *Psychometric theory* (2nd ed.). New York. McGraw-Hill.
- Office of the Auditor General of British Columbia. 2008. How are we doing? The public reporting of performance measures in British Columbia. Report 13, Dec 2008. Available from www.bcauditor.com. [Accessed on: 14/03/2011].
- Rommel, J. 2005. Political Consequences of the New Public Management. (Paper read at the 10th Biennial CIGAR – PhD conference, 26th & 27th May, Poitiers, France). Unpublished.
- Roth, N. 2002. *Measurement: The Performance Navigation Dashboard*. S.I. s.n. [online]. Available from: <http://www.innovationecology.com/012%20measurement.htm> [Accessed 29/06/2005].
- SA **see** South Africa.

- Sanderson, I. 2001. Performance Management, Evaluation and Learning in Modern Local Government. *Public Administration*, 79(2) pp. 297.
- Schacter, M. 2002. *Not a "Toolkit" – Practitioner's Guide to Measuring the Performance of Public Programs*. Ottawa: Institute on Governance.
- South Africa. 1996. The Constitution [online]. Available on: <http://www.polity.org.za/html/govdocs/constitution/saconst13.html> [Accessed 18/03/2011].
- South Africa. National Treasury (NT). 2000. In Year Management Monitoring and Reporting. Pretoria: Government Printer.
- South Africa. *Public Finance Management Act, 1 of 1999. Government Gazette 19814*. Pretoria: Government Printer.
- South Africa. Department of Public Service and Administration (DPSA). 2001. Public Service Regulations. Pretoria: Government Printer.
- South Africa. National Treasury (NT). 2001. *Budgeting, Planning and Measuring Service Delivery*. Pretoria: Government Printer.
- South Africa. 2004. *Public Audit Act, 25 of 2004. Government Gazette 27121*. Pretoria: Government Printer.
- South Africa. National Treasury (NT). 2005. *Treasury Regulations for departments, trading entities, constitutional institutions and public entities*. Pretoria: Government Printer.
- South Africa. National Treasury (NT). 2007. *Framework for Managing Programme Performance Information*. Pretoria: Government Printer.
- South Africa. 2007. Directive: Performance Information – Public Audit Act, no. 25 of 2004. *Government Gazette 29919*. Pretoria: Government Printer.
- South Africa. 2010. General notice 1111 of 2010. *Government Gazette 33872*. Pretoria: Government Printer.
- South Africa. National Treasury (NT). 2010. *Framework for Strategic Plans and Annual Performance Plans*. Pretoria: Government Printer.
- South Africa. National Treasury (NT). 2010. *Treasury Guidelines: Preparation of Expenditure Estimates for the 2011 Medium-term Expenditure Framework*, June 2010. Pretoria: Government Printer.
- United States General Accounting Office. 2000. *Managing for Results: Challenges Agencies Face in Producing Credible Performance Information*. Washington DC: U.S. General Accounting Office

ANNEXURE A

List of Annual Reports of National Government Departments analysed

- South Africa. Department of Agriculture 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of 2010 Arts and Culture. Annual report. Pretoria: Government Printer.
- South Africa. Department of Communication. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Co-operative government and Traditional Affairs. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Correctional Services. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Defence. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Education. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Foreign Affairs. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Health. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Home Affairs. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Human Settlements. 2010 . Annual report. Pretoria: Government Printer.
- South Africa. Department of Justice. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Labour. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Minerals and Energy. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of the Presidency. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Public Enterprises. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Public Service and Administration. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Public Works. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Rural Development and Land Reform. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Science and Technology. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Social Development. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Sport and Recreation. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Trade and Industry. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Transport. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Department of Water Affairs. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Government Communication and Information Services. 2010. Annual report. Pretoria: Government Printer.
- South Africa. National Treasury. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Public Administration and Leadership Academy. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Public Service Commission. 2010. Annual report. Pretoria: Government Printer.
- South Africa. South African Police Service. 2010. Annual report. Pretoria: Government Printer.
- South Africa. Statistics South Africa. 2010. Annual report. Pretoria: Government Printer.