INTRODUCTION

The history of South Africa is a bitter one dominated by colonialism, racism, apartheid, sexism and repressive labour policies. The outcome of these resulted in poverty and degradation. Income distribution is racially distorted and ranks as one of the most unequal in the world. In April 1994 the new democratic government of South Africa came to power and faced a daunting task of delivering basic services to all the people.

In this process of democratising South Africa the Reconstruction and Development Programme (RDP) was adopted whereby the development of South Africa's human resources is one of five key programmes of the RDP, as the human resource potential of

THE GENERATION OF ADDITIONAL FINANCIAL RESOURCES TO FACILITATE THE HRD OF THE PUBLIC SERVICE

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ABSTRACT

The Government of the day fulfills an important role in the development and sustainability of the skills of public officials. This acquired skills is of importance in order to deliver an effective service to all South Africans. The necessary financial resources should be made available to develop and to sustain the skills of public servants. However the lack of these resources can be related to inadequate training programs for officials in the public service.

This brings Government to seek alternative funding. Previous legislation, the Exchequer Act, 1975 (Act 66 of 1975) and accompanying financial regulations did not allow for innovative and creative financial management. With the introduction of the new Public Finance Management Act, 1999, (Act 1 of 1999) as amended, opportunities were created to generate additional sources of income to facilitate the training needs that could not be addressed through a line item budget. Although the generation of additional sources might be seen as a breakthrough, the ethical and moral implications should be taken into consideration.
South Africa is underdeveloped and human resources are central to realizing the RDP’s strategic objectives. Responsibility for developing the creative energies and talents of South Africa’s diverse communities does not lie exclusively with the State. Nevertheless, the Government sees itself as playing a direct and active role in building public sector capacity. It is, therefore, necessary for the Government to put in place financial resources to train its employees. Notwithstanding its good intentions of providing training to its employees, Government is often faced with budgetary constraints. Government is forced to seek alternative funding sources to train officials. The purpose of this article will be to explain the role and purpose of institutions responsible for training and how they can generate revenue to sustain themselves.

**FACTORS THAT REQUIRE HUMAN RESOURCE DEVELOPMENT**

Human resources fulfill a key role in the public service to ensure that services are rendered to the public. In the internal organisational environment human resources exert a specific and direct influence on the nature of work, the utilisation and development of staff and on management. Furthermore it should be mentioned that human resource development has an influence on management philosophy, interpersonal and intergroup relations as well as organisational culture. In terms of the external environments, human resources are directly influenced by the different policies, technology, level of education, economic considerations and the factors that determine the labour market policies (Gerber et al. 1998: 409).

In order to fully optimize staff development becomes an important issue. The aim of development would be to allow public servants to perform their designated tasks more efficiently and Andrews (1988:40) define development as the continuation of education and training for the purpose of acquiring sufficient experience, skills and the right attitude to be appointed to the highest managerial position.

The need for development becomes more evident when the advantages of training are taken into consideration:

- training reduces the learning time needed to achieve an acceptable level of performance through the use of qualified instructors in controlled learning situations;
- training improves the job performance of the incumbent;
- training helps to build the correct attitudes in support of the organisation’s objectives;
- training helps to realise the need for human resources; and
- training benefits employees - they acquire new skills and knowledge, they are able to become more competitive and raise their level of income (Chemnais et al. 1998: 190-191, Cf. also Robbins and Coulter, 1999: 354-358).
HUMAN RESOURCES DEVELOPMENT IN THE SOUTH AFRICAN PUBLIC SERVICE

It should be noted that the Human Resources Development (HRD) programme inherited from the former regime was fragmented and poorly coordinated. Furthermore it was characterized mainly by a lack of strategic, needs based, and outcomes-based focus, as well as by the inappropriate nature of the training and education provided by the various in-service and external providers (White Paper on Public Service Training and Education (WPPSTE), 1998).

Given the urgent need to overcome the problems mentioned and to build individual and institutional capacity for 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 (RDP) (September 1994). This can be ascribed to the fact that the development of the country’s human resources is central to the process of obtaining the strategic objectives set out in the RDP.

To have a clear understanding of the need for human resource management the following Table indicates the distribution of race and skills the public service according to race and skills level.

**TABLE 1: DISTRIBUTION OF THE PUBLIC SERVICE ACCORDING TO RACE AND SKILLS LEVEL, 1999**

<table>
<thead>
<tr>
<th></th>
<th>African</th>
<th>Asian</th>
<th>Coloured</th>
<th>White</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>%</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Lowered skilled</td>
<td>88</td>
<td>2</td>
<td>9</td>
<td>2</td>
</tr>
<tr>
<td>Skilled</td>
<td>74</td>
<td>4</td>
<td>9</td>
<td>13</td>
</tr>
<tr>
<td>Highly skilled production</td>
<td>66</td>
<td>4</td>
<td>9</td>
<td>21</td>
</tr>
<tr>
<td>Highly skilled supervision</td>
<td>42</td>
<td>6</td>
<td>6</td>
<td>47</td>
</tr>
<tr>
<td>Management</td>
<td>28</td>
<td>5</td>
<td>6</td>
<td>61</td>
</tr>
<tr>
<td>Senior Management</td>
<td>47</td>
<td>7</td>
<td>9</td>
<td>37</td>
</tr>
<tr>
<td><strong>Proportion of population</strong></td>
<td><strong>77</strong></td>
<td><strong>3</strong></td>
<td><strong>9</strong></td>
<td><strong>11</strong></td>
</tr>
</tbody>
</table>

In analysing the above Table it is clear that there is a need for human resource development whereby people from the lower levels should be developed so that they can be promoted from one level to the next higher skilled level. To address the development of human resources a strategic framework for effective human resource development has been developed. Some of the elements regarding the strategic framework include (Presidential Review Commission, 1998: 146):

- human resources should strategically be linked to the broader process of transformation, institution building and human resources development in the public service;

- adherence 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 strategically planned and effectively resourced;

- based on the elevation of the importance and status of training and trainers;

- human resource development effectively organized, coordinated 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 the main purpose is to enable departments to design and implement training programmes and education that will link to the strategic priorities of the departments. Therefore, it is required that certain key aspects and organizational structures be formalized in order to provide training and education in a meaningful and effective manner to ensure this strategic role (Presidential Review Commission, 1998: 147).

In accordance with the pivotal role the White Paper on Public Service Training and Education will fulfill there are three issues that need attention in the development of a comprehensive HRD strategy and programme.

- The Government has adopted a policy whereby centralized norms and standards are set, but in a decentralized manner where the provision is done by state and non-state providers in a competitive framework. It is therefore argued that the delivery of training and education 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 centralized norms the White Paper on Public Service Training and Education provides for the review of statutory and other regulatory instruments and frameworks in order to facilitate efficiency and accountability in HRD 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 resources. This process is relevant, as it will enable individual departments to specify and implement linkages between skills development, grading and acceleration in the areas of critical skills shortage.

- The *White Paper on Public Service Training and Education* determines a formula according to which a department should dedicate a percentage towards training and education. In this regard it is stated by 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 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. It should be noted that the budget for HRD is small compared to international standards. In this regard the *Presidential Review Commission’s Report* (1998: 150) states that in the 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>
<thead>
<tr>
<th>TABLE 2: EXPENDITURE ON SKILLS DEVELOPMENT, 1999/00-2002/03</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>R million</strong></td>
</tr>
<tr>
<td>National departments</td>
</tr>
<tr>
<td>Provinces (9)</td>
</tr>
</tbody>
</table>


In analysing Table 2 it is clear that the expenditure on skills development as set out in the said table is not in accordance with the requirements for effective training. 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 per official is on average R1 394-00 per official for the financial year 2000/01. For the year 2001/02 this average declines to R 936-95 per official. The difference in HRD needs between different departments makes this allocation a mere drop in meeting training priorities.

The training budget for provincial departments, 759 689 officials (Department of Public Service and Administration, *Public Service Review Report*, 1999/2000 :12) is a mere R 440-00 per official for the 2000/2001 financial year. For the financial year 2001/2 the amount available per official is R 926-69 and for the 2002/03 financial year the amount
is increased to R 974-08 per official. One can assume that the increase in the expenditure on skills development especially on provincial level is to strengthen the skills and knowledge as the provincial services are actively responsible for providing the social services such as Health, Welfare and Education. The allocation for the promotion of HRD is however not sufficient to address the provincial development needs.

With the current HRD in the South African public service in mind and in particular the three issues regarding the development of the HRD strategies and programmes, it is necessary to focus briefly on the institutions responsible for training and education in the public service.

INSTITUTIONS THAT ARE RESPONSIBLE FOR PUBLIC SERVICE DEVELOPMENT AND TRAINING

To facilitate and enhance the HRD there are a number of institutions that play an important role. These institutions’ roles will be briefly highlighted.

Public Sector Education and Training Authority (PSETA)

The PSETA has been established by the Government to play a part in the design, delivery and evaluation of public service training and development. As the functions of the PSETA are broad and varied, sectoral education and training authorities (SETA’s) will be established to play an important enabling and co-ordinating role with respect to professional and vocational education and training throughout the respective economic sectors (White Paper on Public Service Training and Education, 1998).

In principle the Government should provide seed money for training in accordance to the identified training needs. Thereafter, it must be the responsibility of each SETA to find ways and means to generate income to sustain its existence. This may take the form of charging trainees a nominal fee to break even with the cost of training. Simultaneously, this exercise will generate income to ensure that the institution continues with its mandate of training public servants. Furthermore, the pressure of finding its own resources to sustain itself will force the institution to deliver high quality training programmes.

Association of Accredited Training and Education Providers (AATEP)

The Association of Accredited Training and Education Providers has been established by Government to promote planning and co-ordination of the work of the South African Management Development Institute (SAMDI), provincial training bodies and external training providers. This Association also has the function to encourage and facilitate peer review, mutual support and the development of the teaching and learning profession
amongst accredited training and education providers. In this regard it should be noted that membership of this Association is voluntary (White Paper on Public Service Training and Education, 1998: 56 and 58).

In order to continue to perform its function of co-ordination and planning, members of this Association must pay annual subscription fees. Since education and training providers vary in size in terms of student enrolment, members’ fees take into account student numbers. Furthermore, to strengthen its financial base, this Association may provide services to other institutions and thereby generate additional income.

**South African Management Development Institute**

The *South African Management Development Institute* (SAMDI), operates as a separate entity under the political authority of the Minister for Public Service and Administration. SAMDI is responsible for the provision of public service education and training to the different government departments. To ensure self-sufficiency, SAMDI should recover its direct training expenses from departments and other users. The mandate of SAMDI includes as main objectives, resources, provision, publication and monitoring of plans and targets for training of the different government departments. Furthermore, SAMDI focuses its attention on the priority area - public management training (Department of Finance: *National Expenditure Survey* 2000:73). In order to provide the training SAMDI has a staff component of 63 officials (SAMDI, *Annual Report, 1999/2000*: 9) and a total budget of R13, 9 million for the financial year 1999/2000. In addition to the budget allocated by Parliament, SAMDI received R26,7 million from the European Union during the financial year 1999/2000 as part of the Public Service Management Development Programme. At the end of February 2000 only 65% of the total budget of R40,6 million was spent (SAMDI, *Annual Report, 1999/2000*: 12). Between March 1999 - March 2000 SAMDI managed to train 9 500 public servants (Fraser-Moleketi, Minister of Public Service and Administration, Budget Vote Speech, 13 April 2000). Percentage wise, this means that only 0,89% public servants out of 1 065 999 million public servants have been trained at a total cost of R 2 789-00 per official.

**Government departments**

Many government departments offer in-service training programmes. The in-service training programmes take various forms, including training of trainers and mentorship programmes. This form of training focuses on the improvement of the functioning of a department. Furthermore, departments utilize the formal education courses at educational institutions such as universities and technikons. This form of training and development is supported by the individual department’s bursary arrangements managed by the human resources or personnel component of the specific department.
Tertiary institutions

Tertiary institutions (there are 22 Universities and 15 Technikons) will make important contributions in all sectors of education and training. Tertiary institutions play a pivotal role in the revision of more long-term, formative training and learning programmes. Such programmes provide more solid, all round skills which are normally possible or feasible within short-term training programmes (White Paper on Public Service Training and Education, 1998: 66-67 cf. also Department of Finance, National Expenditure Survey, 2000: 108).

Non-government organizations and external links

Community-based and non-government organizations possess knowledge, practical experience and expertise which should be directly and continuously utilized as a resource base for public service training. With the assistance of these organizations, public servants will be able to expand their knowledge regarding the increasingly diverse and complex needs of local communities. Public servants may also gain knowledge regarding negotiation and consulting skills, participatory learning and teaching, as well as human rights and civic consciousness training.

External institutions are important in the development of human resources in the public service. This implies that, apart from the national institutions, Government will also from time to time, and according to need, seek to encourage cooperation and exchange between training and development organizations inside South Africa and those outside the country (White Paper on the Transformation of the Public Service, 1995:67)

The institutions mentioned above will have a direct and indirect influence on budgets of public institutions. It should also be mentioned that there is a failure in general from the side of the government departments to make adequate financial and human resource provision for training within their organizational structures. As indicated in Table 2 and the analysis of the skills development budget that reflects the expenditure on skills development, a relative small amount of the total budget is devoted to training and education in the public service. Therefore alternative ways and means of generating additional financial resources should be found to fund HRD programs.

WAYS AND MEANS OF GENERATING REVENUE BY PUBLIC SERVICE DEPARTMENTS

Education and training are essential components in the development of the skills of the public service workforce and also to promote economic development, reduce unemployment and enhance social development. In this regard, the Government is duty bound to provide training to its public servants. Notwithstanding its intentions of
providing training to its employees, Government is often faced with budgetary constraints and it should be mentioned that the current primary budget deficit amounts to R19,7 billion (Department of Finance, *Budget Review*, 2000: 9). In the process of balancing the budget of a department, it is customary to cut the budget of the training section. Therefore, the training section of a department should find other ways and means to generate additional income. In this regard, the *Public Finance Management Act*, 1999, could play an important role as the Act adopts an approach to financial management which focuses on outputs and responsibilities instead of the rule-driven approach of the out dated and old exchequer acts. All future initiatives to generate additional income should adhere to legislative financial procedures as prescribed by National Treasury.

**New legislation and regulations**

An important step towards the generation of additional sources of income is the introduction of new legislation and regulations. The new *Public Finance Management Act*, 1999 (Act 1 of 1999) as amended and implemented on 1 April 2000, represents one of the most important reform measures undertaken by Government to improve financial management in the public sector and as a mechanism to improve the generation of additional income. Previous financial legislation, e.g. the *Exchequer Act*, 1975 (Act 66 of 1975) did not allow for financial creativity. The *Public Finance Management Act*, 1999 (Act 1 of 1999) as amended assigns greater responsibilities and allows greater powers to accounting officers, and provides the means by which the latter can be held accountable for exercising their managerial prerogatives. The *Public Finance Management Act*, 1999, is designed to enable managers to manage more effectively and to empower them to reallocate resources. In this regard the *Treasury regulations for departments and constitutional institutions* as issued in terms of the *Public Finance Management Act*, 1999, play an important supportive role to effective and efficient financial management. *Treasury Regulation* 7.1 could be mentioned as an example. This regulation deals with revenue management whereby it applies to the identification, collection, recording and safeguarding of all revenues for which an institution is responsible. The old *Treasury Instructions* were strictly procedural and did not allow the accounting officer to manage revenue management in a creative and effective manner. The new regulations provide room for innovative and creative revenue management. In this regard *Treasury Regulation* 7.2 states that the accounting officer of an institution must manage the revenue collected efficiently and effectively. In order to do the aforementioned appropriate processes that provide for the identification, collection, safeguarding, recording and reconciliation of information regarding revenue must be developed and implemented.

**Establishing relationships with local business**

Training sections in the various departments need to determine their actual needs and develop proposals, which then should be submitted to local businesses. There are various ways in which the business sector can assist training sections of departments. Businesses
can make a contribution by donating funds to a particular institution or it can adopt a training project. For example, the management training programmes of the *South African Police Service* are supported financially by *Business Against Crime*. In this relationship, Business Against Crime supported in 2000 the delivery of the Policy Station Management Programme offered by the Joint Universities Public Management Education Trust for 26 participants with a budget of R260 000 (Purkis, 29 September 2000). As an incentive the financial contributions to such programmes are within the prescribed tax-deductible limits (Department of Finance: *Budget Review*, 2000: 82-84).

**Creation of a Section 21 company**

The purpose of a Section 21 company established in terms of *Nonprofit Organisations Act, 1997*, is to operate loan and bursary schemes to aid public servants who want to pursue their formal education, but do not have the financial means. Funds for bursaries and loans can be raised from local and international donors. In this case the Umsobomvu Fund (R855 million) serves as an example where its purpose is to invest in young people to develop skills and knowledge (Department of Finance, *Budget Review*, 2000: 46)

With reference to loans, it is important to note that a system should be in place to enforce especially repayment of loans. The repayment of loans is a practical problem in the system of higher education and in this case it could be mentioned that the students’ debt is as follows:

**TABLE 3: OUTSTANDING STUDENT DEBT AS ON 31 DECEMBER 1999**

<table>
<thead>
<tr>
<th>TERTIARY INSTITUTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Technikons</td>
<td>R 153 459 942-00</td>
</tr>
<tr>
<td>Universities</td>
<td>R 660 514 842-00</td>
</tr>
</tbody>
</table>


Outstanding debt places a burden on higher learning institutions and alternative ways and means should be developed to reduce the burden.

**Joint-venture projects**

An untapped resource for funding training is a joint-venture project. Institutions in need of particular skills of public servants cannot in all circumstances meet the needs on their own. Arrangements could be made between the training section of a department and those companies who require the skills transfer. In this regard, a training fee should be paid to the training section of the department to enable it to provide the required training.
A practical example is training provided by staff from academic hospitals that possess particular skills to private hospitals who require those skills. In the past, this training was done free of charge whilst the academic hospital carried the cost of the staff member not involved with their core responsibility for that particular day (Hospital Strategy Report, Module 3.1, 1996).

**Public-private partnerships**

Currently, the Government is implementing a strategic framework for delivering some public services through innovative public-private partnerships. This will improve service delivery to the public whilst at the same time transferring the risks to private contractors who are in a better position to manage the delivery of services. Innovative projects in the field of training will benefit from this arrangement. A contractual agreement can generate additional income for the training sections by way of annual registration fees of the private companies wishing to be included in the training section’s database. This implies that a private sector company will have access to information regarding the offering of training programmes. It also gives the public sector the opportunity to regulate and monitor training standards and performances by training institutions.

**Fund raising**

Previous legislation through the *Exchequer Act, 1975*, (Act 66 of 1975) and the previous *Treasury Instructions* did not allow for government departments and in particular a training section to raise funds for training programmes. Current legislation allows creativity and innovation in the management of public funds and thus allows for fund raising (Van der Linde, 2000). This means that the training section can now actively be involved in the raising of funds through partnerships, donor organizations, and private sector companies. In this regard an official can be assigned on a contractual basis to raise funds actively. However, to ensure effective fund raising, an incentive scheme should be in place to motivate the assigned official to raise funds effectively.

**Selling of intellectual copyright**

Training officials are required to develop training material that meets specific needs of a particular department. In some cases, the material is a sought after commodity as it could enhance the skills and experience of persons in the industry. Training manuals are seen as public goods but industry utilizes it, often showing a profit in utilizing it. To ensure that the development cost is covered, the training material can be made available to other institutions at a fee to cover the development costs of a programme.
Availability of equipment and facilities to other users

In order to fully utilize the training equipment and facilities, training sections can make it available to other institutions at a market-related tariff. This will not only be a source of income but also ensure that the equipment or facilities are fully utilized. Funds generated in this way can be utilized for replacing old and outdated training equipment, instead of depending on a departmental budget, which receives a low priority for budgeting purposes.

Governments are faced with budget deficits and innovative and creative ways should be launched to find additional sources of income. In terms of launching the generation of additional sources of income it is important that training sections should hold strategic sessions to identify not only the weak and strong points of such section but also determine by way of brain storming the opportunities that are available to generate additional income. In this way it will ensure a buy-in from the personnel of the training section and therefore pursue the identified opportunities. Furthermore, there should be a clear departmental policy that the income generated will be allocated to the training section. If there is no policy, the danger exists that the head of the department may allocate the additional funds generated by the training section to a different project or section in the department.

PRE-CONDITIONS FOR EFFECTIVE FINANCIAL MANAGEMENT

In order to ensure that the training section operates effectively particular pre-conditions should be met, e.g.

- appointment of a highly skilled financial manager in the training section;

- delegation of greater financial authority to training managers which are linked to:
  - performance agreements that create accountability for meeting specified training objectives
  - accurate and reliable systems for reporting and audit
  - a change in management culture so that managers at the different levels assume responsibility and accountability for the use of resources under their control to meet specific objectives

- restructuring the training section to allow for cost/profit centre accounting;
• creation of an effective budgeting process to generate realistic budgets based on projected activities and known costs rather than historical budgets;

• discretion to apply virement between budget items to allow managers to adopt financial provisions to meet changing service needs.

• retain a portion of the revenue generated to encourage income generation by the training section bearing in mind that:

  - the training section should retain a negotiated percentage of income generated by user fees

  - income accruing from the sale of training equipment or assets should be retained to a maximum negotiated amount between the training section and the department

  - in all other income-generating schemes such as donations or the letting of vacant training space, the training section should retain, within the fulfillment of Treasury requirements, a large portion of the income generated.

• establishing of trading accounts implying that the training section manages the negotiated portion of revenue instead of returning it to the revenue account of a department.

MORAL AND ETHICAL ISSUE REGARDING THE GENERATION OF ADDITIONAL INCOME

There will always be moral implications to the generation of additional income for government departments. In this particular case the question should be asked: Who really benefits from the generation of additional income and how does it enable the human development of the total population and the overall well-being of the people?

In view of the above, Government should be cautious and be aware that its primary obligation is to all its people, and not to pursue the profit-making concept to such an extreme level that it affects society negatively. Therefore, the idea of generating additional income to facilitate a reduced tax burden on the taxpayer through utilizing some of the private sector concepts and at the same time deliver goods and services fairly and equitably is indeed a difficult and complex task. However, this is a task that must be dealt with constructively and diligently, since both issues are important and relevant to the overall development of a nation. Hence, it is critical that government and other key role players must find a way to integrate these two different viewpoints in order to achieve a balance between them for sustainable growth. This delicate balance has to be maintained or the moral and ethical obligation to its people, especially the poor will be undermined.
It will also impact negatively on growth and development. Thus Government, in its effort to generate additional income, should always consider the short and long-term effects of their decisions and actions on society in general. This will enable Government to be ethically and morally conscious of every process starting from policy formulation to policy implementation to ensure that the needs of every community, rich or poor, are protected and development fairly and equitably distributed.

CONCLUSION

Due to the budgetary constraints, Government is forced to seek alternative sources of funding. In this regard, the funds are to be utilized for the capacity building of officials. The former legislation and regulations were not revenue generation friendly. Changes in the legislation and regulations enable an institution to generate additional sources of income. However, there should be a policy to allocate some of the additional income towards the training section. Various sources of income could be identified, but it is important that a process should be established to obtain the views of the employees. This process not only brings about employee involvement but will also result in the acceptance of responsibilities by such employees.

Ethical and moral issues should also be taken into consideration, as public servants will utilize public facilities to generate additional sources of income for training. As more and more money will flow into the budget of a department and specifically the training section, the misuse of the funds is a potential danger. Therefore, particular pre-conditions should be established to ensure effective and efficient financial management.

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