The Impact of the Performance Management System on Accountability in the Public Service of Lesotho

F T Sefali

Ministry of Home Affairs Lesotho

J.C.O. Bekker

University of the Free State South Africa

ABSTRACT

Performance management in the public service of Lesotho has been in practice since 1969, albeit in a different form from the one being applied at present. The previous system of performance management was dubbed as a closed system. Confidential reports, completed by managers/supervisors were used to report on subordinates' conduct, performance and promotion eligibility. The assessment outcomes were captured in confidential reports, which represented the sole opinion of supervisors. Although the new Performance Management System (PMS) aims at the achievement of objectives such as the participation of employees in the planning of work, the promotion of harmonious supervisor-subordinate relations, objective appraisals and the improvement of skills, the quest for public accountability does not appear to be an area of concern. The empirical research that was conducted for purposes of this study revealed the shortcomings in respect to the relationship between performance management and accountability in the application of the current PMS that need to be addressed by the Government of Lesotho.

INTRODUCTION AND BACKGROUND

The new concept of a performance management system (PMS) has recently been adopted by the public service of Lesotho. It is almost a decade since its introduction in this country. The PMS is used internationally in both the private and public sectors. The purpose of its use, amongst others, includes addressing the challenges of accountability which is exactly what



the public service of Lesotho was supposed to use it for. It has to be pointed out that this article is explorative owing to the fact that the PMS is a relatively new concept in Lesotho.

This article aims to establish whether the PMS indeed impacts on accountability in the public service of Lesotho. First, brief definitions of the PMS and accountability are provided. Secondly, previous research in this subject has been used in an attempt to establish the relationship between the PMS and accountability. Thirdly, a summary of the research methods is provided, followed by the data analysis and research findings. Finally, a conclusion is reached on the basis of what has been found.

RELEVANCE AND RESEARCH QUESTIONS

The Government of Lesotho, as a matter of compliance with the imperatives of New Public Management, had to review its strategic management tools. This was done in order to address the effectiveness of providing service delivery on a timely, cost effective and accountable manner. The PMS was found to be the most appropriate strategy as it was reported to be able to ensure that all the above mentioned goals were met, especially accountability. The relevance of the PMS in any public institution cannot be over-emphasised. This is the reason for Lesotho joining the international community in the implementation of a PMS as a condition for *inter alia* enhancing accountability. The following are the questions that this article answers in order to establish whether the PMS has impacted on accountability in the public service of Lesotho:

- What is the meaning of a performance management system (PMS) and accountability?
- Why was the PMS introduced in Lesotho?
- Is there a relationship between the PMS and accountability?
- Do the public officials in Lesotho agree that the PMS in their work environment has an impact on accountability?
- Can it be concluded that the PMS has an impact on accountability in the public service of Lesotho?

THEORETICAL FRAMEWORK OF PMS AND ACCOUNTABILITY

The concepts of the PMS and accountability have been subjects of public administration for a number of decades. There is an abundance of literature on the two concepts, which evolved as new meanings and attributes. This provided a deeper understanding of underlying theories. The ensuing sections provide definitions of these two concepts and culminate in the establishment of whether the PMS has an impact on accountability, as perceived in the scholarly literature.

CONCEPT OF PMS DEFINED

A performance management system (PMS) is a systematic method of ensuring common understanding about the goals and objectives of an organisation through the use of planning

and reaching consensus on the level of performance, quality, quantity and standard of performance expected from the employee (Soltani *et al.* 2005:213). The discussion between a manager/supervisor and subordinates on what to achieve and how to achieve that, in line with the organisational goals and objectives provides the summary of the content and the definition of the PMS (Selden *et al.* 2001:605).

A system of performance management in the public sector strives to oversee, guide, manage and review the work done by public officials (Noe *et al.* 2000:276 and Armstrong and Murlis 2000:240). The PMS is set in the tradition and values of an institution that shape its management ethos and philosophy and it relies wholly on the individual employee's attitude and way of performing functions (Soltani *et al.* 2005:215). It enables an individual employee to have capacity to apply his or her knowledge in order to improve productivity and accountability through the achievement of goals that the organisation has set itself to attain (Saltmarshe *et al.* 2003:455).

Norman (2002:619) asserts that the concept of the PMS is founded on the notion of "what gets measured gets managed". This means that if management has to monitor, control and manage individual employee performance, there has to be a system of measuring that performance.

Standards have to be set to benchmark a desired level of performance for an individual employee (Kingdom of Lesotho 2001:10). This sentiment is largely shared by Molefe (2004:90-91) who concludes that the PMS is a comprehensive and a broad concept that includes "conducting performance appraisal, setting goals, communicating expectations, observing, documenting, giving feedback, helping employees to develop skills . . . managing performance within an agreed framework of planned goals, standards and attributes".

CONCEPT OF ACCOUNTABILITY DEFINED

Accountability is defined as being answerable to the public or authorities on the use of resources either financial or material (Kingdom of Lesotho 2005 and Maimela 1999:228). Boyne *et al.* (2002:692-693) argue that accountability is based on the "relationship between those who delegate responsibility (principal) and those who are entrusted to perform the delegated function (steward)". The *steward* must account for the delegated responsibilities (Bouckaert & Halligan 2008:162 and Lupson 2007:29). Reporting on responsibilities given to a public sector employee to ensure accomplishment of certain functions, tasks, objectives or programmes also equals accountability (Pauw *et al.* 2002:136 and Kuye *et al.* 2002:121). Turner and Hulme (1997:122) add that accountability is "the driving force that generates the pressure for key actors to be involved and to be responsible . . . and to ensure good public service performance".

Thompson (2002:58) points out that accountability is based on well set-out standards of achievement. These standards assist managers and supervisors to prevent deviations from the ultimate objectives and goals of the organisation. Deviations have to be explained or be accounted for (Brinkerhoff & Brinkerhoff 2002:300). Jones and Dudgale (1995:300-301) observe that accountability is an inherent part of the modern society organisation as read in Max Weber's theories of bureaucracy. Max Weber had long ago realised that in modern society organisations' institutional resources are distinct from personal resources (Farazmand 2002:128).



Accountability is "an obligation to demonstrate and take responsibility for performance in the light of agreed-to expectations. It is a formal relationship that comes into being when a responsibility is conferred and accepted. Accountability carries with it the obligation to report on the discharge of one's responsibilities" (British Colombia 2002:3).

Khanyile (1998:76-77) quotes a philosopher named James Madison when defining accountability. Madison once observed that "[i]f angels were to govern men, neither external nor internal controls of government would be necessary". This means that because people in authority are prone to abusing trust, power or resources in their care or custody, there is a need for checks and balances.

RELATIONSHIP BETWEEN THE PMS AND ACCOUNTABILITY: IMPACT ANALYSIS

Norman (2002:260) and Ncholo (2000:95) claim that the PMS enhances accountability, because performances of public officers become "visible and explicit" to other people, namely the public, supervisors and the management of the organisation. This performance can be easily monitored and the public officers can account for non-performance or for performance not adhering to established standards or norms of the organisation (Sanderson 2001:298-303 and Lonti & Gregory 2007:468).

Whittington-Jones (2005:11) perceives that in order for the PMS to be effective individual members of the organisation should be given clear targets or "accountabilities" for their performance. This is because only the organisational members can be compelled to account or be held accountable as opposed to the organisation, which cannot achieve objectives without the intervention of the human beings (Michie & West 2004:91). Tooley and Guthrie (2007:351) argue that those who have been entrusted with the authority to make decisions on behalf of others have to be accountable for how they exercise that authority and power vested in them. Boyne *et al.* (2002:691) point out that information that is given on performance is a crucial means of accountability. Williams (2001:59) adds that "increasing stress on accountability for outcomes . . . has led agencies progressively to be more conscious of the need for information to assess performance".

Sangweni (2003:23) contends that a PMS assists in enhancing accountability, especially with regard to the use of the public financial resources and public service delivery. Tilbury (2006:49) shows that apart from *financial accountability* the PMS also enhances *management accountability* through the utilisation of, amongst others, performance appraisal. This view is shared by the Republic of South Africa (RSA 2005:33) and Pun and White (2005:51) in highlighting the point that the most fundamental means to achieve accountability is through effective adoption and employment of a PMS. A PMS constitutes an assessment of whether the established standards have been met; as a result accountability is established (Tooley & Guthrie 2007:367). The "steward is obliged, as part of the relationship with the principal" to give account on performance (Boyne *et al.* 2002:693). Millar and McKevitt (2000:287) succinctly conclude that to be accountable "means to take ownership of performance". Tooley and Guthrie (2007:352) add that accountability refers to the need for the office bearer to "give account" of his/her performance or actions. According to Barrados *et al.* (2000: 497) this kind of accountability is called "accomplishment accountability".

Matsheza and Kunaka (2001:18) show that "accountability requires . . . target focused performance reviews . . ." All these arguments converge on one idea that a PMS enhances accountability (Lonti & Gregory 2007:46). This sentiment, to a large extent, is shared by Sangweni and Balia (1999:140-141) who argue that performance management can assist to eradicate corruption in the public sector and as a result increase or enhance accountability.

PMS IN THE PUBLIC SERVICE OF LESOTHO

It has already been indicated that the system of performance management that was used by the Government of Lesotho before the current PMS, was named confidential reporting. The confidential reporting system was laden with the following deficiencies according to Kingdom of Lesotho (1992:15) and Thabane *et al.* (1975:23-24):

- It was not an objective management and human resource planning tool; as a result it failed to effectively address issues such as staff promotion, utilisation, placement, career planning and management as well as proper succession.
- It lacked credibility as it was a one-person opinion that could not be validated.
- It was dependent on the likes, dislikes, wishes, whims and feelings of individual supervisors and, as a result, the report was based on the personality of the supervisor. This means that a benign supervisor would reflect this trait in a report and a cruel or a bitter supervisor could also take out his/her feelings on his/her subordinate.
- It could not motivate nor improve the morale of the employees as they never knew what level of performance would be attributed to them, because they never knew and were never shown their performance ratings.
- It was too open to abuse by supervisors, because no one could correct or give a different opinion from what they had reported. The supervisors were in this sense players and referees at the same time.

Owing to these shortcomings, it was decided that the confidential reporting system should be replaced by an internationally accepted PMS, which is in tune with the challenges of the New Public Management era. Therefore, research was commissioned to find out the appropriate PMS model for the public service of Lesotho.

PMS used in Lesotho

The above problems, amongst others, prompted the Government of Lesotho to resort to the use of the current PMS. It was decided to adopt a hybrid of a 360 degree feedback-PMS and a management by objectives-PMS (Kingdom of Lesotho 1995:18). This hybrid of a PMS has the following objectives according to a government report (Kingdom of Lesotho 1995:2):

- to develop clearly stated goals and better understanding of the roles of each Ministry;
- to encourage public officials to participate in the planning of work and its processes;
- to promote harmonious supervisor-subordinate relations through regular discussion and feedback;



- to ensure that the appraisal of public officials is carried out in a fair and objective way;
- to encourage a climate of continuous improvement and an ongoing focus on improving skills and work processes;
- to help ministries to design more structured and focused training programmes based on actual needs of the organisation and the personal development of individual public employees; and
- to improve people management through the provision of user-friendly appraisal system.

It is appropriate at this juncture to outline the research methods that have been used in this article. The following section provides a summary of the research methods.

EMPIRICAL RESEARCH METHODS

This section highlights the research methods that were selected for use in this article. First, proportionate stratified sampling was used to select a sample of 250 public employees. The strata or subgroups were composed as follows:

- Sample drawn from public officers at Grade G-L (senior management).
- Sample drawn from public officers at Grade E-F (middle management).
- Sample drawn from public officers at Grade A-D (operational level).

The sample was extracted from the salary bill that is compiled by the Ministry of Finance and Development Planning. Secondly, a self-administered survey was conducted. The questionnaires were hand-delivered to the selected respondents in their various ministries. Lastly, descriptive statistics were used to analyse the data. This survey attracted a response rate of 74% for senior and middle management questionnaires and a response rate of 47% of operational staff questionnaires. When both senior and middle management and operational staff responses are combined, it results in an average response rate of 60%. The descriptive statistics method was chosen as a mode of data analysis. Each question was analysed and responses analysed to show frequencies for each occurrence.

DATA ANALYSIS

The responses to each question were analysed to show frequencies for each occurrence. Tables were produced and they indicate the frequencies. The ensuing paragraphs deal with the questions that were asked by means of questionnaires.

Do managers/supervisors assist subordinates to develop work plans and set targets?

The aim of this question was to assist the researcher to understand the role of managers/ supervisors in developing work plans and setting targets as part of the PMS. The following table indicates the responses as either affirmative or negative on this question:

Table 1 Manager's/Supervisor's assistance in developing work plans and setting targets

Response on assistance	Frequencies			
	Operational staff	Senior and middle management	Total	Percentage
Yes	27	47	74	49,4
No	33	36	69	45,8
Missing responses	3	4	7	4,8
Total	63	87	150	100,0

According to the responses in Table 1 the majority of the respondents (49,4%) agreed that their managers/supervisors assist them to develop work plans and in setting their targets. In this case the operational staff accounts for 18,1% whereas senior and middle management comprise 31,3% of the total population. In the same vein, 45,8% of the respondents pointed out that their managers/supervisors do not assist them in developing their work plans and setting targets. Further analyses revealed that the operational staff members in this case comprise 22%, while the senior management and middle management account for 23,8% of the total population. The total percentage of the respondents who disagreed was relatively close to the margin of those who responded in the affirmative. This seems to suggest that there are as many public officials who believe that their managers/supervisors do assist them to formulate their work plans as those who do not believe they are assisted. A total of 4,8% of the respondents did not respond to the question and were as a result treated as missing responses.

Are there set performance standards for employees?

This question was used to establish whether there were clearly formulated performance standards that employees have to benchmark their performance against as a requirement of the PMS implementation. The following table depicts the responses to the question:

According to responses in Table 2 the majority of the respondents (54,2%) agreed to the presence of the performance standards for employees. However, 32,5% of the respondents

Table 2 Presence of performance standards for employees

Employee	Frequencies			
performance standards present	Operational staff	Senior and middle management	Total	Percentage
Yes	27	54	81	54,2
No	20	29	49	32,5
Missing responses	16	4	20	13,3
Total	63	87	150	100,0



pointed out that there was no performance standard for employees in their ministries. This means that 54,2% of the respondents do meet the PMS implementation requirements in their ministries, whereas 32,5% of the respondents do not meet the requirements. In order for the PMS to be used as a tool for enhancing accountability, there has to be clearly formulated performance standards for each employee. A total of 13,3% of the respondents did not respond to this question.

Are the results of performance appraisal used to improve accountability?

This question was asked to seek the opinion of respondents on whether management of their ministries uses the results of performance appraisal to improve accountability. The table below provides the responses to the question.

Table 3 Results of performance appraisal used by management to improve accountability

Results used to improve accountability	Frequency	Percentage
Strongly agree	4	2,4
Agree	23	15,7
Neutral	52	34,9
Disagree	29	19,3
Strongly disagree	29	19,3
Missing responses	13	8,4
Total	150	100,0

The majority of the respondents (34,9%) in Table 3 took a neutral stance to the question that required their opinion on whether management in their organisation utilises the results of performance appraisal to improve accountability. The second highest score was that of the respondents who disagreed and those who strongly disagreed at 16% per each category. Those respondents who strongly agreed and agreed, account for 2,4% and 15,7%, respectively. The number of respondents who disagreed and strongly disagreed was greater than those who both agreed and strongly agreed. The former constituted 38,6%, while the latter was only 18,1%. However, 8,4% of the respondents did not respond to the question. It can be concluded that the majority of the respondents are in disagreement with the fact that management utilises the performance appraisal results to improve accountability.

Is the PMS effective in addressing accountability?

The rationale for this question was to establish whether the implementation of the PMS was effective in addressing accountability problems in the public service of Lesotho. The table below provides the summary of the responses to this question.

Table 4 The PMS effectiveness in addressing accountability

PMS is effective in addressing accountability	Frequency	Percentage
Strongly agree	9	6,0
Agree	20	13,3
Neutral	49	32,5
Disagree	29	19,3
Strongly disagree	23	15,7
Missing responses	20	13,3
Total	150	100,0

According to the responses in Table 4 the majority of the respondents (32,5%) chose to remain neutral instead of giving their opinion on the question of whether the current implementation of the PMS was effective in addressing accountability problems. However, it has to be noted that the respondents who disagreed and strongly disagreed had an aggregate of 35%. This was even higher than the number of respondents who were neutral. The cumulative percentage of the respondents who strongly agreed and agreed was only 19,3%. The missing responses accounted for 13,3%. Therefore, it can be argued that the majority of the respondents did not agree with the statement that the current implementation of the PMS was effective in addressing accountability problems in the public service.

Is the PMS in the Public Service of Lesotho enhancing accountability?

The aim of this open question was to establish whether, in the opinion of the respondents, the PMS was enhancing accountability in the public service of Lesotho. The following is a summary of their positive responses to the question:

- "Because it encourages interaction between managers/supervisors and subordinates.
- Because it encourages planning and performance review.
- The PMS is enhancing accountability in the public service of Lesotho, because it is based on the set standards of performance that have to be adhered to, failing which one has to be held to account."

The responses from the respondents who disagreed that the PMS was not enhancing accountability in the Public Service of Lesotho were as follows:

- "Because it is not properly monitored and implemented.
- Because most of the time managers/supervisors do not provide feedback as required.
- Because the performance review forms are completed only when officials apply for promotion."



It is worth noting that the respondents who did not believe that the PMS was enhancing accountability accounted for 86%, while those who agreed that the PMS was enhancing accountability constituted only 14% of the respondents.

Does the implementation of the PMS enhance accountability?

The aim of this question was to establish the opinion of the respondents on whether they thought the implementation of the PMS enhanced accountability to the public. This question solicited the views of employees on whether the PMS was enhancing their accountability to the general public. The following table provides the responses.

Table 5 The PMS implementation enhances public accountability

PMS	Frequencies			
implementation enhances public accountability	Operational staff	Senior and middle management	Total	Percentage
Strongly disagree	7	6	13	8,4
Disagree	8	10	18	12,0
Uncertain	26	43	69	45,8
Agree	15	12	27	18,1
Strongly agree	1	4	5	3,6
Missing responses	6	12	18	12,0
Total	63	87	150	100,0

According to the responses on Table 5 almost 45,5% of the respondents were uncertain as to whether the PMS enhanced accountability. Further analysis revealed that 17% of the operational staff were uncertain of whether the PMS enhanced public accountability while 28,5% of the senior and middle management were also in that dilemma. This was immediately followed by the respondents (18,1%) who agreed that the PMS enhances public accountability. However, it should be noted that the number of respondents who agreed and strongly agreed was greater than those who strongly disagreed and disagreed as the former constituted 21,7% of the respondents and the latter 20,4% of the respondents. Only 12% of the respondents did not respond to the question. According to the percentages, there is apparently no strong link between the PMS and accountability as the margins between those who agree and disagree is not significant. Therefore, there cannot be conclusive claim made about this question except to state that that some public officials believe that the PMS enhances accountability.

Do managers/supervisors hold subordinates accountable for unsatisfactory performance?

The aim of this question was to determine whether in the opinion of the respondents the managers/supervisors are holding the subordinates to account for performance that is not

Table 6 Subordinates made to account for unsatisfactory performance

Manager/				
Supervisor holding subordinate to account	Operational staff	Senior and middle management	Total	Percentage
Not at all	11	20	31	20,5
Hardly	5	11	16	10,8
Somewhat	12	17	29	19,3
Strongly	14	26	40	26,5
Very strongly	6	3	9	6
Missing responses	15	10	25	16,9
Total	63	87	150	31,0

satisfactory. This question applied to both seniors and juniors who had been categorised as senior management, middle management and operational staff. Their views have been provided accordingly. Table 6 provides the responses to this question.

According to the responses in Table 6 the majority of the respondents (26,5%) strongly believed that the manager/supervisor could hold the subordinates accountable for their unsatisfactory performance. It was noted that 8,4% of the operational staff strongly believed that their supervisors could hold them accountable for their unsatisfactory performance, while 18,1% of the senior and middle management believed so. However, the second highest percentage was that 20,5% of the respondents did not at all agree that the managers/supervisors can hold the subordinates accountable for their unsatisfactory performance. The third highest score (19,3%) was that of the respondents who somewhat believed that the managers/supervisors can hold their subordinates accountable for unsatisfactory performance. The cumulative percentage of the respondents who strongly and very strongly believed that the managers/supervisors can make the subordinates to account for their performance amounts to 51,8%. Thus, it can be argued that a significant number of the public officials believe that the managers/supervisors have sufficient authority to demand accountability from their subordinates as a result of the PMS. This further implies that there is a strong relationship between a PMS and accountability.

RESEARCH FINDINGS

Accountability

The majority of the public officials believe that results of the performance appraisals were not used to improve accountability and they therefore felt that the PMS was neither effective in addressing nor had any impact on accountability. However, the majority of the public officials still believe that accountability is a top priority in the implementation of the PMS. In the same vein, a considerable number of the public officials claim that their managers/



supervisors do not care to hold them to account for their performance despite believing that that their managers/supervisors are obliged to review their performance. The results from the data show that the PMS has not made the impact on accountability in the public service of Lesotho. A number of reasons have been established. These include the following:

- The results of the performance appraisals are not used or linked to accountability.
- The majority of the public officials are convinced that the PMS does not address accountability.
- The majority of the public officials are certain that the PMS does not enhance accountability in the public service of Lesotho.

Poor emphasis on accountability as the PMS component

The conclusion can be drawn that there is a poor emphasis on the importance of accountability as a component of the PMS. The findings indicate that there is less or no use of the results of performance management information to enhance accountability. The enhancement of accountability could be regarded as one of the major reason for the introduction of a PMS. It is, therefore, not clear why it is not emphasised by the Government of Lesotho. The implementation of the PMS has been relegated to a routine and meaningless activity. This has to be seriously addressed by all the relevant stakeholders.

Commitment to implement the PMS

It was established that a significant number of the public officials opined that the Government of Lesotho was committed to the implementation of the PMS. It was, however, found that the Government's efforts were lacking with regard to improving planning and management skills of its employees. It can be inferred that Government's weakness in this regard is the reason for the lack of commitment at the level of implementation. There are no skills to carry out the project to its maturity. Planning and management are crucial skills required if the project is to be implemented effectively.

Relationship between the PMS and accountability

The empirical evidence presented indicates that, at this point, there is no clear link between the PMS and accountability in the public service of Lesotho. There are no resonating reasons or a clear conviction amongst the public officials in Lesotho that the PMS and accountability have a link. It has been realised that there are recognisable efforts undertaken by the public officials to meet the requirements of the PMS, such as setting targets and performance standards jointly, and conducting the performance appraisal. However, all these efforts do not converge on accountability.

CONCLUSION

This article has reported the responses to the questions that were asked the respondents who are public officials from different ministries in the public service of Lesotho. The

questions ranged from the PMS implementation to the enforcement of accountability. The individual responses were tabulated and analysed. The findings have been outlined. It was also established that the implementation of the PMS in the public service of Lesotho provided a mixed bag of responses. This means that there were both glaring failures and some successes.

It is too early to give up on the potential that the PMS has on enhancing accountability. The findings from this article indicate that there is willingness from the public officials to implement the PMS. What is lacking, is the emphasis by the authorities on the right things that they are doing and showing them the right direction in the implementation of the PMS. The efforts that were made to implement the PMS were found to be both weak and fragmented. There is, however, potential if the Government of Lesotho revamps its strategies and approaches to the advantages of PMS.

REFERENCES

- Armstrong, M. and Murlis, H. 2000. Reward management: A handbook of remuneration strategy and practice. London: Hay Group.
- Barrados, M., Mayne, J. and Wileman, T. 2000. Accountability for collaborative programme delivery arrangements in Canada's federal government: Some consequences of sharing the business of government. *International Review of Administrative Sciences*, 66(3):495-511.
- Bouckaert, G. and Halligan, J. 2008. Managing performance: International comparisons. London: Routledge.
- Boyne, G., Gould-Williams, J., Law, J. and Walker, R. 2002. Plans, performance information and accountability: The case of best value. *Public Administration*, 80(4):691-710.
- Brinkerhoff, D.W. and Brinkerhoff, J.M. 2002. Governance reforms and failed states: Challenges and implications. *International Review of Administrative Sciences*, 68(4):511-531.
- British Colombia. 2002. *Corporate accountability and performance framework*. Victoria: Ministry of Children and Family Development.
- Farazmand, A. 2002. Administrative ethics and professional competence: Accountability and performance under globalization. *International Review of Administrative Sciences*, 68(1):127-143.
- Jones, T.C. and Dudgale, D. 1995. Manufacturing accountability. In Berry, J.A., Broadbent, J. and Otley, D. (eds) Management control: Theories, issues and practices. London: Macmillan.
- Khanyile, M.B. 1998. Accountability an oversight in the new South African intelligence community: A preliminary assessment. *Africa Insight*, 28(1/2):76-83.
- Kingdom of Lesotho. 1966. Independence Act 1966 (Act 1 of 1966). Laws of Lesotho Volume XI. Maseru: Government Printer.
- Kingdom of Lesotho. 1992. Commonwealth preliminary report on the review of the performance management system in Lesotho public service. Maseru: Ministry of Public Service.
- Kingdom of Lesotho. 1995. Managing under performance. Unpublished lecture notes to the workshop of public officers on the performance management system at Maseru Sun Hotel on the 15 March.
- Kingdom of Lesotho. 2001. *Relationship between goals, objectives and job descriptions: Defining the work to be done.* Maseru: Ministry of the Public Service.
- Kingdom of Lesotho. 2005. *Ministry of Health: Biannual performance report.* Maseru: Ministry of Health and Social Welfare.



- Kuye, J.O., Thornhill, C., Fourie, D., Brynard, P.A., Crous, M., Mafunisa, M.J., Roux, N.L., Van Dijk, H.G. and Van Rooyen, E.J. 2002. Critical perspectives on public administration: Issues for consideration. Sandown: Heinemann.
- Lonti, Z. and Gregory, R. 2007. Accountability or countability? Performance measurement in the New Zealand Public Service, 1992-2002. *The Australian Journal of Public Administration*, 66(4):468-484.
- Lupson, J. 2007. A phenomenographic study of British civil servant's accountability. Unpublished PhD thesis, University of Cranfield (School of Management).
- Maimela, K.K. 1999. Combating corruption: The experience of South Africa. In Frimpong, K. and Jacques, G. (eds) *Corruption, democracy and good governance: Essays on accountability and ethical behaviour.*Gaborone: Lentswe La Lesedi.
- Matsheza, P. and Kunaka, C. 2001. *Anti-corruption mechanisms and strategies in Southern Africa*. Harare: Human Rights Research and Documentation Trust of Southern Africa (HRRDTSA).
- Michie, S. and West, A.M. 2004. Managing people and performance: An evidence based framework applied to health service organisations. *International Journal of Management Reviews*, 5/6 (2):91-111.
- Millar, M. and Mckevitt, D. 2000. Accountability and performance measurement: An assessment of the Irish health care system. *International Review of Administrative Sciences*, 66(2):285-296.
- Molefe, N.G. 2004. A support staff performance management model for a selected tertiary institution in the Tshwane metropolitan area. Unpublished Master's Degree in Commerce. Johannesburg: Rand Afrikaans University.
- Ncholo, P. 2000. Reforming the public service in South Africa: A policy framework. *Public Administration and Development*, 20(2):87-102.
- Noe, R.A., Hollenbeck, J.R., Gehart, B and Wright, P.M. 2000. *Human resource management: Gaining a competitive advantage*. Boston: McGraw-Hill.
- Norman, R. 2002. Managing through measurement or meaning? Lessons from experience with New Zealand's public sector performance management system. *International Review of Administrative Sciences*, 68(4):619-628.
- Pauw, J.C., Woods, G., Van de Linde, C.J.A., Fourie, D. and Visser, C.B. 2002. *Managing public money: A system from the south*. Cape Town: Heinemann.
- Pun, K.F. and White A.S. 2005. A performance measurement paradigm for integrating strategy formulation: A review of systems and frameworks. *International Journal of Management*, 7(1):49-79.
- Republic of South Africa. 2005. State of the public service report: Bracing the public service for sustained, effective service delivery based on Batho Pele. Pretoria: Public Service Commission.
- Saltmarshe, D., Ireland, M. and McGregor, J.A. 2003. The performance frame work: A systems approach to understanding performance management. *Public Administration and Development*, 23(5):445-456.
- Sanderson, I. 2001. Performance management, evaluation and learning in modern local government. *Public Administration*. 79(2):297-313.
- Sangweni, S. 2003. Performance management as a leadership and management tool. *Service Delivery Review*, 2(3):20-23.
- Sangweni, S. and Balia, D. (eds) 1999. *Fighting corruption: Towards a national integrity strategy.* Pretoria: University of South Africa.
- Selden, S.C., Ingraham, P.W. and Jacobson, W. 2001. Human resource practice in state government: Findings from a national survey. Public Administration Review, 61(5):598-607.
- Soltani, E., Van de Meer, R. and Williams, T.M. 2005. A contrast of HRM and TQM approaches to performance management: Some evidence. *British Journal of Management*, 16:211-230.

- Thabane, M.T., Ntepe, A.R.S., Chabane, A.M., Moeketsi, T.B. and Came, F.T. 1975. Report of the staff appraisal committee on staff appraisal in the Lesotho public service. Maseru: Cabinet Office.
- Thompson, N. (ed.). 2002. People skills. London: Palgrave Macmillan.
- Tilbury, C. 2006. Accountability via performance measurement: The case of child protection services. Australian Journal of Public Administration, 65(3):48-61.
- Tooley, S. and Guthrie, J. 2007. Reporting performance by New Zealand Secondary schools: An analysis of disclosures. *Financial Accountability & Management*, 23(4):351-374.
- Turner, M. and Hulme, D. 1997. *Government administration and development: Making the state work.* London: Macmillan.
- Whittington-Jones. A. 2005. The development and implementation of a performance management system: A case study. Unpublished Master of Business Administration (MBA) thesis. Grahamstown: Rhodes University (Rhodes Investec Business School).
- Williams, H. 2001. Perceptions and performance: The Australian public service experience. *International Review of Administrative Sciences*, 67(1):49-64.