PUBLIC SERVICE REFORM: KEY CHALLENGES OF EXECUTION

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1.   Introduction

This article explores the key challenges to building a 'capable development state' in South Africa, as articulated in the National Development Plan (NDP). These challenges stem not only from a lack of capacity, but from a lack of coherence in framing the agenda and key success factors of a capable development state.

The debate on state literature has evolved considerably from the Weberian analysis of examining state bureaucracies from a rationalist perspective — that is, focusing on the presence/absence of a coherent and hierarchical organisational logic, its efficiency and effectiveness and the existence/non-existence of a meritocratic professional bureaucracy insulated from day-to-day political interference (see van Bockel & Noordegraaf 2006). Later literature began examining the capability of the state with reference to its historical location in the existing political economy — that is, the periodisation of statehood from colonialism to modernity, class formation and political cohesion (Evans 1997; Houston & Muthien 2000).

More recently, state literature has examined the capability of the state against the trajectory of democratisation and/or development (Evans 1989). Finally, there has been a closer scrutiny to the mechanics of the state engine with the growth of 'managerialism' centred in the rise of new public administration (Schwella 1991; Muthien 2000). All of these theories in essence present a mosaic of analyses of various angles of state operations.

For the purposes of this article, state capability will be assessed through the level of expertise and professionalism, the governance of accountability, the effective design of organisational systems and processes, the level of skills and the quality of leadership; drawing on a

hybrid of perspectives of state theory. State capability in South Africa will also be examined through the prism of public sector reform and discourses around the development to date.

2.   Public sector reform

Public sector reform in South Africa has come a long way since 1994 from a highly centralised 'command and control' function to a more decentralised function at three tiers of government with devolved authority to national departments, provinces and local authorities. The NDP affirms this decentralisation and goes further to make a bold call for devolving more power to the metros at local government level.

As evident in the dominant post-*apartheid* discourse since 1994, the paradigm of public sector reform has evolved from:

—   democratisation and transformation of the state machinery (1994-2004), to

—   building a development state (2005-2013)

However, public sector analysts have observed that South Africa still lacks a coherent model of public sector reform and public management (Chipkin & Lipietz 2012; Muthien 2013). It is important to emphasise that South Africa is not a 'failed state'. We have a functioning judicial system, legislature, state bureaucracy and executive. Moreover, we have pockets of excellence in terms of institutions, people and departments.

Some authors have argued that the Mandela government inherited and reproduced the *apartheid* bureaucracy without much change (Picard 2005). That is far from the truth. In fact the Public Service Commission (PSC) mandated by President Mandela to restructure the fragmented *apartheid* public services, undertook a complete abolition of all departments and established new departments with revised organisational structures and mandates. Management had to apply for the newly created positions and the PSC had to approve all senior appointments to uphold the merit principle. Furthermore there was a complete overhaul of occupational classification whereby approximately 284 occupational classes were reclassified into 16 broad bands and Occupational Specific Dispensations (OSDs) for scarce skill and highly qualified professional classes were introduced. The discriminatory grading and remuneration system was abolished and overhauled. Not to mention the complex devolution of authority, laws and staffing to nine new provincial

governments (Muthien 2000; PSC 1997).

Since 1994 there has been considerable innovation in organisational design, management practices, public policy and law making emanating from the new Constitution. The Constitutional Court as the highest authority and ultimate safeguard for citizens against arbitrary rule gave rise to a new 'constitutionalism' and continues to function without "fear, favour or prejudice".

It is also important to recognise that the *apartheid* state was partially failing in terms of policy coherence and consistency, delivery and fragmentation of administration, as well as a waning commitment to upholding *apartheid* in its dying years. The state that Nelson Mandela thus inherited was not efficient, effective or capable to serve the needs of the population. The building of a 'capable democratic state' therefore required a concerted and coordinated effort on a scale hitherto unprecedented, since the large-scale civil service reform of the Mandela era. To understand the key challenges facing the new democratic state, it is useful to examine its vision of a capable development state, its mode of delivery and the factors that would determine its success.

3.   Vision of a capable development state

The new Public Administration Management Bill (PAM) of 2013 expresses the current vision and mandate of government: "The emerging SA development state is democratic, non-racial, interventionist, redistributive, pro-poor, people-centred and participatory" (PAM 2013:122). The Bill creates a 'single public service' that "harmonises" public service conditions while maintaining the decentralised structures and devolution of power enacted in 1999.

The NDP recognises the failure of public administration/management and reasserts that "public services are uneven and often of poor quality" and despite huge strides in policy formation, the "state lacks the capability to implement key policy programs". It is thus not surprising that the NDP recommends:

— Focusing on key capabilities of people and the state.
— Building a capable and developmental state.
— Encouraging strong leadership throughout society to work together to solve problems (NPC 2013).

In framing the vision of a capable development state, government has defined its end state but not what its key attributes or markers of success should be.

4.   New managerialism as the means to deliver development

In sync with global theoretical shifts, the new public management paradigm became rooted in the transformation discourse of the new South African state (Schwella 1991; Houston & Muthien 2000; Chipkin 2011). This saw an unprecedented rise of managerialism through the appointment of highly qualified professional managers at executive level, alongside experienced Weberian *apartheid* and bantustan bureaucrats. Between 1993-2001, the number of managers in the public service increased from 24 000 to 70 000 (PSC 2010). The new technocrats embraced international best practice and set about to transform and democratise the post-*apartheid* state by putting in place the new structures of government and enshrining democratic principles and values in the new Constitution.

The new public management ethos saw the unbundling of the highly centralised hierarchical policy and administration functions and introduced greater managerial autonomy by devolving executive decision-making to cabinet ministers and line-function heads of departments and 'agencies'(Muthien 2000) However, the new managerialism was selectively embraced and hardly made its way through the ranks of the newly reconstituted management cadre. This added to a lack of coherence in public administration and created contradictory practices in service delivery. Furthermore the new public management model was not consistently adopted across government departments horizontally or vertically across the three spheres of government.

Nevertheless the post-*apartheid* state was able to draw the fragmented bureaucracies into a single public service with an overarching goal. The question remains whether the new managerialism best served the Reconstruction and Development Plan (RDP) agenda of the immediate post-*apartheid* state, or whether it was a stretch too far? Thus the second phase of state development in South Africa would focus more specifically on creating a development state.

5.   The rise of the development state

While the discourse of development was embedded in the post-*apartheid* state at the outset, the turn to 'developmentalism' was sharpened by President Mbeki as an instrument to "create a step ladder between the first and second economies" in order to make economic growth more inclusive and reduce poverty (Powell 2012). The success of the 'Asian Tigers' were considered exemplary in delivering accelerated economic growth (see White & Wade 1984). However, the development state model was coupled by fiscal austerity and monetary constraint, framed in the Growth, Employment and Redistribution (GEAR) policy; which was more reminiscent of structural adjustment than redistributive development. As it stands, GEAR failed to deliver the levels of economic growth required for redistributive justice (Calitz 1997).

Ultimately the success of the Asian Tigers rested on the confluence of different economic conditions, strong interventionist leadership, and the mobilisation of a more cohesive population behind a nation-wide development campaign. South Africa, with its history of economic marginalisation, high levels of poverty and inequality, lack of social cohesion born from its violently divided past, would require an extraordinary effort to emulate the success of the Asian Tigers.

In the next few sections we examine the contradictory modalities of creating a development state to deliver on the state objectives of economic growth, poverty eradication, job creation, reduction of income inequality and service delivery.

6.   The making of political *versus* professional appointments

In executing its development mandate, the success of both Weberian and new public management bureaucracies relies on a highly skilled and deeply experienced professional administration. The blend of both 'old guard' and 'new age' sets of skills and experience into a single public service produced uneven outcomes in service delivery.

The new model of public administration introduced in 1994 by the then 'Executive' PSC was forged through a hybrid of four contradictory models of administrative leadership by blending political appointees/ 'deployees' with old guard civil service mandarins, agency specialists/

technocrats, and corporatist managers (Muthien 2000; Chipkin & Lipietz 2012). To enable the new political administration to function speedily, the PSC devolved authority for making executive appointments to line function Ministers. In the past all senior management appointments were approved by the PSC which had a strong oversight function in upholding the merit principle.

In terms of the PAM, the final appointment of heads of national institutions and members of the Senior Management Service (SMS) consisting of national, provincial and municipal heads as well as the next level of management, now vests in the President, "acting with the concurrence of the Cabinet" (PAM 2013). The President has delegated the authority to make appointments to Ministers and the Deputy President, but not the authority to deploy Heads of Departments (HoDs) (DPSA 2013). HoDs and senior executive appointments are appointed by a panel of Ministers, which 'politicises' senior appointments, and despite the guidelines, does not sufficiently safeguard the merit principle (PSC 2006; DPSA 2013). The Minister of Public Service and Administration tables the appointment to Cabinet, but there is no independent oversight on the making of appointments. The Bill contains contradictory descriptions of 'executive authority', with power vested at times in the President/Minister for the making of appointments and determining remuneration. However, in the case of 'power to dismiss', the Bill vests power in the "executive authority acting in consultation with the Minister" (PAM 2013: 37).

The Municipal Systems Amendment Act (Act No 7 of 2011) and Treasury regulations prohibit political office bearers from occupying management positions but the PAM allows officials to run for political office whilst still holding their positions — good practice would require that they declare their interest and take leave while campaigning. It would be problematic to return to office if not successful as the individual would be 'politically branded'. Equally the persistence of 'Executive Mayors' is a serious hindrance to effective public administration at local government level.

An important change in the PAM Bill is that it removes and vests 'human resource powers' to manage the career incidents of civil servants in the HoD rather than the Ministers. A study by the PSC on the rapid turnover of HoDs and its implications for the public service outlines the debilitating effect of this turnover for service delivery and continuity (PSC 2008). Between 2003/4 and 2006/7 terminations of

HoDs accounted for 59 per cent of HoD turnover, mostly as a result of Cabinet reshuffling. Furthermore, the greatest mobility took place in the management cadre, 68 per cent, as a result of career advancement and internal movements; causing considerable instability in the management/leadership tier with huge implications for medium-term planning and delivery (PSC 2008). The question thus arises whether senior public appointments should be more insulated from political reshuffling to ensure continuity and delivery, and whether, given the failures of administration, senior appointments should not be vested with an impartial authority that upholds standards?

7. The governance of accountability and ethics

In his address to Directors General (DGs) and HoDs in 2010, President Zuma asserted that "(t)he failures in our government are not mainly caused by any significant lack of capacity. The simple truth is that we face a crisis of accountability" (PSC 2010:55). The duality of executive authority and accountability — that is, executive authority being vested with political office bearers and accountability with professional heads of departments has impacted both levels of performance and accountability. The Auditor-General holds DGs accountable for departmental performance but the executive powers are vested in the Minister. The PAM continues to vest executive authority in the hands of the political office bearers but makes provision for delegation of ministerial authority to HoDs.

Public service ethics have become compromised as civil servants conduct business with the state. In 2011-2012 "government employees did R438-million worth of business with the state, a drop from the previous year's figure of R1.2billion. The amount of business family members of employees did with the state rose slightly to R141-million" (Auditor-General 2011-12, cited in *Daily Maverick* 16/1/2012). This is just the tip of the iceberg. PAM expressly "prohibits public officials from conducting business with the state", as recommended by the NDP. However, the NDP and the Bill is silent on *politicians* with interests in companies that conduct business with the state. Until both parties are equally constrained public service conduct and corruption will not change.

Ethics is the first principle of the public service values enshrined in the Constitution. Yet the Bill locates the provision for an Anti-Corruption Bureau "within the public administration", under "General". The PSC has an important role to play in upholding ethics. While the PAM Bill extends the role of the PSC to municipalities and restores the power to make binding recommendations, the location of the Anti-Corruption Bureau envisaged for the Department of Public Service and Administration (DPSA) overlaps with the mandate of the PSC.

8. Organisational Redesign for Service Delivery

In October 2004, President Mbeki asked his Cabinet Ministers "whether the South African public service was capacitated, organised and resourced to deliver on the government's socio-economic objectives in the context of the developmental state". A Forum of South African Directors-General (FOSAD) Report 2005 (cited in DPSA 2007: 10) found that:

— organisational structures were designed to create posts rather than job purpose/function;
— the span of control was extremely uneven across departments;
— there was a poor understanding of responsibilities in policy-making;
— insufficient consideration were given to service delivery models;
— there was a duplication of roles and functions such as supply chain management; and
— monitoring and evaluation was neglected.

Despite the release of a manual for organisational design in 2007 (DPSA 2007), the NDP assessment in 2012-2013 indicates that there is little consistency in organisational structures. This manual contains over 80 toolkits and templates and "Defining the problem and identifying root causes" (step 1-4) contains no less than 10 models. There are nine "Design organisational architecture" tools and 10 "Change management" tools. And "Develop a Business Case" is only step 4. The Public Service Regulations were amended on 1 July 2006 which required Executive Authorities to consult with the DPSA Minister prior to approving their department's organisational structure.

The size of the amalgamated public service in 1994 was 1.2 mil-

lion across the 11 fragmented administrations (PSC 1994/5). Between 1994 and 1997 the PSC undertook an extensive reorganisation and restructuring of the civil service based on the constitutional mandate of the Interim Constitution. This included the 'right-sizing' of the civil service to 700 000 public servants across national and provincial government. In March 2005, the public service workforce stood at 1 073 033 employees, showing a net increase of 29 336 employees from December 2004 (PSC 1994). Of these figures, blacks represented 86.5 per cent of the workforce, while women represented 53.3 per cent. The 2013 figure stands at 1 082 726; with the ratio of public servants to population at 2.4 per cent (DPSA 2006; DPSA 2013)

The PAM makes provision for an Office of Standards and Compliance located "within the public administration" to among other, "conduct capacity and functionality audits of skills, systems, and processes", and to "develop and implement early warning systems to detect service delivery challenges" (PAM 2013: 132) It is envisaged that this Office will be located in the DPSA, but the PSC's mandate could arguably be strengthened to include this function, as was envisaged in the Constitutional provisions for the public service. Given the size and complexity of the public service in South Africa, the need for a simplified, coherent, integrated Model of Public Administration and an integrated Organisational Design Model for end-to-end service delivery becomes imperative.

9.   Business process reorganisation

Clearly, if we are to make progress in terms of efficiency and effectiveness in the public service, 'simplicity in execution', which is fundamental to strategy implementation, is a prerequisite. A culture of execution must be embedded into the strategy, people and operational processes of the organisation (see Bossidy & Charan 2002). Clarity in responsibility is the *sine qua non* of effective execution. Over the past many years there has been a confusing overlap in the issuing of guidelines to departments. For example, the PSC issued human resources (HR) guidelines, whilst the DPSA issued organisational design guidelines, and both issued appointments guidelines (DPSA 2007; PSC 2006; DPSA 2013).

In its assessment of the state of efficiency in the public service the PSC found in 2010 that there was a lack of planning expertise, "very limited evidence of actual implementation of projects"; and "the

IDPs[2)] do not present a coherent output-outcome framework against which integration could be achieved" (PSC 2010: 20).

To enable the public service to deliver end-to-end services from policy formation to:

— capable organisational design for execution through complex layers of matrix systems;

— building effective performance cultures;

— maintaining effective risk management;

— optimising financial controls and accountability; to

— seamless execution of delivery mandates would involve a re-engineering/reverse engineering of business process design to simplify the number and levels/layers of tasks, decisions, discretion, and permission required (see Neilson & Wulf 2012; Lafley et al 2012; Sull & Eisenhardt 2012). This would include supply chain management and project management processes; areas identified by FOSAD as weak.

The example of the transformation of the State Bank of India from a hierarchical, bureaucratic government bank to a modern, customer focused, technologically advanced global bank required a concerted strategic and operational overhaul on a mass scale that involved the complete restructuring and mobilisation of 200 000 staff behind a big vision, technological innovation and operational excellence (Lal & Tahilyani 2011). The vision was clear, the plan simple, and the buy-in complete. Steve Jobs' first three leadership lessons are: "Focus, Simplify and Take Responsibility End to End" (Isaacson 2012).

10. Skills deficit and quality of leadership

Effective public leadership that are both democratic and efficient, portray four attributes: 1) The organisation is mobilised towards the realisation of social goals; 2) the organisation is a site of organisational and practice learning; 3) where effective policy-making takes place; and 4) efficient service delivery occurs. All four dimensions coalesce to improve the quality of life of citizens. Effective leaders assemble an 'architecture of execution' underpinned by high performance execution driven managers with a value proposition of 'end-to-end capability' and a strong operational culture.

The rise of the New Public Management paradigm saw a con-comitant rise of *managerialism* in the public service. While the number of managers in the public service increased from 24 000 to 70 000 be-tween1993 to 2001, this did not translate into effective leadership and accountability for service delivery. In his address to DGs and HoDs in 2010, President Jacob Zuma said "in some of our front and back offices are employed men and women who do not respect the jobs they are employed in or the citizens they are appointed to serve" (PSC 2010: 64). What does this say about their leadership?

A study by the PSC in 2008 found that only 11 per cent (16 out of 144) of departments submitted a human resource development plan to the DPSA (PSC 2008). However, by 2013 the number of performance agreements, now filed with the PSC, increased to 85 per cent, up from 65 per cent in 2010 (PSC 2012/13). Furthermore the study by the PSC on selection processes in 2008 concluded that "(t)he public service fails to place people with the right skills and competencies in the right places", identifying it as a high risk area for delivering on government's man-date. While 84 per cent of departments had skills development plans in place in 2010, only 48 per cent was based on a thorough skills needs analysis and only 12 per cent had any service delivery impact (PSC 2010). The diagnostic by the NPC in 2013 indicates that little has im-proved.

In 2013 the DPSA issued a "Strategy for the management of poor performance of the SMS", in response to reports of incompetence in various monitoring reports and inconsistency in managing perform-ance. The Presidency, PSC, DPSA, and Premiers' offices now have oversight of poor performance, with the three required to provide six-monthly reports on disciplinary steps taken against DGs and HoDs to the DPSA. This creates an overlapping array of both oversight and accountability. The Auditor-General (AG 2011/12) identified four key factors underlying the deterioration in clean audits over the past three years:

— lack of leadership commitment;
— vacancies in key positions;
— instability in leadership positions; and
— ineffective performance management.

An effective and seamless end-to-end delivery on the goals of the NDP

will require a nation-wide skills deficit audit such as envisaged by the PAM Bill for the Office of Standards and Compliance.

The requisite training commensurate with the skills audit could then be customised. The School of Public Administration Leadership and Management (SPALM) makes provision for compulsory training of all civil servants. The public service training institute[3] has been subjected to various reorganisations and strategies and scores of civil servants have passed through its doors. Training by itself will not solve the problem. Training with a purpose based on a precise skills gap analysis and calibrated with the exact departmental strategy and outcomes, coupled with a competitive performance culture and appropriate incentives/ rewards will serve government and the NDP better. In addition the future South African public service and economy requires modern mathematical, scientific, technical and engineering skills; which makes the failure of the school education system a ticking bomb.

Moreover, leadership makes a huge difference in organisational success. The personal attributes of leaders are also important in failure/ success. In his case study of Jackie Selebi, former Head of Police convicted of fraud and corruption, Schwella (2013) concludes that there were the following failures/deficiencies:

— leadership selection processes;
— ethical organisational environment;
— blind loyalty to weak/amoral leaders — closing ranks to cover up;
— organisational dynamics tolerate unethical/destructive behaviours and bad leadership; and
— bad leaders often display narcissistic tendencies.

Much more will have to be done to distinguish South African public leaders from the rest; developing a 'prototype leadership model' based on the adoption of a 'revitalised public service model'.

11. Conclusion

In nearly 20 years of policy reform, the capacity of the civil service remains uneven and service delivery patchy and incomplete. Amidst a sea of systemic corruption, wastage of resources and mismanagement, service delivery in democratic South Africa has entrenched deeply embedded patterns of racial and spatial inequality (Muthien 2009).

Nevertheless South Africa is arguably a fundamentally better place to live in than in 1994:

— Over 1000 households have been connected to the electrical grid every day since 1994.

— More than three million houses have been built.

— Since 1994, 12 formal houses have been erected for every shack that went up.

— The number of people receiving social grants increased from three million to over 14 million (Cronje 2012).

Hence service delivery overall did not fail. The global economic crisis and contraction of economic growth with the concomitant failure of the labour market to generate sufficient jobs; coupled with a deep and systemic educational crisis means that only one in every two black South Africans who enter grade one will reach matric and only one out of ten will pass maths. Furthermore, only one out of every two black South Africans entering the labour market will ever find a stable job (Cronje 2012). Could this be at the root of the service delivery protests, coupled with increasing marginalisation and alienation; especially given a dangerous youth bulge in the population? The level of rising expectations coupled with high levels of frustration at public sector corruption further adds fuel to the fire.

Furthermore, there are pockets of excellence and good governance in the public sector. Our financial system for example ranks first in the world (WEF 2013).[4] Models that have been hailed are the South African Revenue Service (SARS),[5] Treasury, the Reserve Bank, etc; but it is not surprising that the current Minister of Finance led SARS out of the public service and the Reserve Bank operates outside public sector constraints. Nor is 'semi-privatisation' a silver bullet: The Department of Trade and Industry (DTI) experimentation in creating 'autonomous' agencies outside the department, as advocated by the New Public Management paradigm, proved to be a disaster in the case of the Companies and Intellectual Property Registration Office (CIPRO) (Chipkin & Lipietz 2012).

This raises the fundamental question about the nature of the post-democratic state in South Africa and what should its core business be? Our ambitious national policy goals to build a development state "consistently exceeds government's capacity to deliver them" (Powell

2012: 11).

This is demonstrated in the Auditor-General Report for 2012-2013 in that only 22 per cent of the 536 audited entities received clean audits with 52 entities regressing from clean audit status. Furthermore, the number of clean audits declined from 152 in 2009-2010 to 132 in 2010-2011 and thereafter to 117 in 2011-2012. Only eight per cent of national departments and only nine out of South Africa's 278 municipalities had clean audits and all eight metros had failed to obtain a clean audit.[6]

Secondly, 20 years later, what should the new integrated model of the public service be to transition the country from good policy-making to effective service delivery? We lack an overall model of public administration. Currently, multiple models compete, including Weberian administrative systems, fragmented models of decentralisation, uneven structures of rigidity and flexibility, semi-autonomous agencies starved of resources, a sprinkling of efficient administrative machines — what holds it all together?

Perhaps the time is ripe for a complete re-engineering of the public services to create a coherent integrated model of public administration and management. This would require an independent and impartial Task Team of public sector specialists with a balance of knowledge and experience from all levels of government and academia. Such a Task Team would undertake a national skills, as well as integration and efficiency audit and develop an integrated simplified organisational design model for end-to end service delivery, which extends the role envisaged for the Office of Standards and Compliance provided for in the new PAM. Concomitantly, an independent authority should be appointed to review and appoint all SMS appointments, enforce standards and ethics, address the skills deficit and develop a 'prototype leadership model' in order to re-professionalise the public service and uphold the merit principle. The role of the Public Service Commission could arguably be reconstituted and expanded to incorporate both the efficiency and appointment vetting functions, as was envisaged in the Constitution, to avoid the proliferation of agencies with overlapping mandates.

After all, successful development states require strong charismatic leadership, a favourable constellation of economic forces, a highly integrated and coherent model of public administration, with clear measureable goals and outcomes, a development pact with all the key stakeholders, and a nation-wide mobilisation of the population behind devel-

opment objectives/goals (Muthien 2013). In the words of Aristotle, "We are what we repeatedly do. Excellence, then, is not an act, but a habit". Hence we need to keep building and working at public sector reform until Excellence becomes a habit. The stability and future of South Africa depends on it.

Endnotes

1. The author served as Public Service Commissioner in President Mandela's government — the Commission was tasked with the restructuring and integration of the fragmented *apartheid* civil service into a coherent integrated democratic civil service and implemented far-reaching civil service reform.

2. Integrated Development Plans.

3. From PSTI - SAMDI - PALAMA - SPALM

4. WEF: *World Competitiveness Report 2013*: South Africa was ranked first out of 148 countries for regulation of securities exchanges; first for strength of auditing and reporting standards; first for efficacy of corporate boards and the protection of minority shareholders' interests; second for financing through local equity markets; and third for overall financial market development.

5. Upon closer inspection three factors contributed to SARS success: 1. Removing SARS from the public service meant competitive remuneration which could attract the best people; 2. A substantial 18 per cent increase in headcount from 12 500 to 14 751 between 1998-2009; 3. A generous 26 per cent budget increase from R1.75bn to R2,197m. See Hausman, D (2010), "Reworking the Revenue Service: Tax Collection in SA, 1999-2009", Princeton *ISS Policy Paper*.

6. Auditor-General Report RSA, 2011-12: Nombembe: "during 2011-12, 60% of government departments were able to meet their basic administrative requirements, meaning they actually recorded what they've been up to … We've never been able to do that in the past … Overall, unauthorised expenditure dropped to R2.9-billion but irregular expenditure rose to R28.3-billion while fruitless and wasteful expenditure rose to almost R1.8-billion. Provincial departments are the worst offenders, accounting for 73% of irregular expenditure and 55% of fruitless and wasteful expenditure". See also Wits Business School Journal: "Government departments' books are a shambles", interview with Terence Nombembe by J Wright, Issue 33, 2013.

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