

## THE EMPLOYEE CONTRIBUTIONS TO PFMA NON-COMPLIANCE CHALLENGES IN SOUTH AFRICA: CONTRIBUTIONS FROM LIMPOPO PROVINCIAL ADMINISTRATION

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### Abstract:

Compliance with the Public Finance Management Act is essential for the whole South African government. Nevertheless, the South African Auditor General has found non-compliance since most ministries within the provincial administration of Limpopo still violate the PFMA. Some of the non-compliance may lead to serious misstatements and, eventually, an AGSA qualified audit opinion. Noncompliance has a negative impact on the general population since it can occasionally lead to compromises in the quality of services provided by government bodies. The study assessed how personnel in departments of the province of Limpopo contributed to PFMA non-compliance. The study used an interview guide to gather the primary data and adhered to the qualitative research methodology. Purposive sampling was used to choose study participants based on their expertise with PFMA compliance across the province of Limpopo's various departments. Future PFMA compliance may be enhanced by the practical recommendations and ideas that the study generated. The study's consequences included identifying the problems that impact compliance in the public sector and providing recommendations for how to resolve them. Other aspects of the South African government are also impacted by the study's conclusions, such as the enhancement of PFMA compliance in the Limpopo public service administration.

**Keywords:** Compliance, Non-Compliance, PFMA, Limpopo Province, Public Finance.

## INTRODUCTION

Planning, budgeting, assigning funds, and reporting on expenditures are all part of the financial management responsibilities that South African government agencies must fulfill under the Public Finance Management Act. Controlling financial management in both national and provincial departments and ensuring that those responsible for financial management perform their tasks—such as collecting taxes, allocating funds, and managing assets and liabilities—effectively and efficiently, are the goals of the Act. If the employee disregards the guidelines, this position will never be available. Employee involvement is therefore essential to PFMA compliance.

To assist government agencies in achieving their objectives, the democratic government established laws and policies. One of the laws that went into force after democracy is the Public Finance Management Act (PFMA). The PFMA was implemented at the federal and provincial levels of government to set guidelines for the administration of funds provided to government agencies. The Public Finance Management Act not only gives guidance to public finance management, but it also provides the framework for holding non-compliant departments accountable. However, most government agencies are having difficulty adhering to the Public Finance Management Act (PFMA). For instance, the AGSA found that several departments continue to keep records of wasteful,



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inefficient, irregular, and unapproved spending, which are reflected in their annual financial reports.

Only 27% of Limpopo departments were able to obtain a clean audit report, which indicates that there were no non-compliance issues in their audit report, according to a 2020 report from the Office of the Auditor General of South Africa. According to the research, most department employees breach the PFMA, which results in serious financial statement fraud. In order to ascertain the part that employees play in non-compliance across the province of Limpopo's ministries, the researcher was motivated to conduct the inquiry by the report.

**Problem Statement.** The Public Finance Management Act must be carefully followed by all national and provincial government departments and organizations in South Africa. However, the South African Auditor General provides non-compliance findings to the department when employees violate the PFMA. Some of these non-compliances could result in significant misstatements, and AGSA may provide a qualified audit opinion.

Like the majority of other countries, South Africa faces a lack of money for service delivery, especially in the aftermath of COVID-19. The PFMA provides departments with guidance on how to use the limited resources available to them in order to carry out their mandates and objectives. Non-compliance with the PFMA leads to an inefficient, uneconomical, and ineffective use of the limited financial resources, which further reduces the quality of services that the government is required to provide.

**Theoretical Framework.** The stewardship hypothesis, which was first presented by Alchian and Demsetz (1972) and later developed by Jensen and Meckling (1976), is the foundation of this article. Its roots are in economic theory. The relationship between principals, like shareholders, and agents, like the company's managers and executives, is known as agency theory. According to this theory, the company's owners or principals, the shareholders, employ agency agents to do the work. The directors or managers, acting as the shareholders' representatives, are tasked by the principals with running the company. Padilla (2002) asserts that there are two reasons why agency theory is so prevalent. The proposal is theoretically simple at first glance, limiting the organization to investors and management. Second, supervisors or employees may have self-interested motivations, according to agency theory.

Davis, Schoorman, and Donaldson (1997) have validated the concept of problems resulting from the division of ownership and control in agency theory. The first thorough explanation of agency theory was presented by Jensen and Meckling in 1976. On the other hand, the agents' actions and choices should be in the best interests of the principals, according to the shareholders. Padilla (2002) examined this matter, which Adam Smith first raised in the 18th century. The agency principle states that when an agent fails to match their objectives with those of the principal, they may behave opportunistically and selfishly. Different people also have different perspectives on risk. Despite these challenges, the original presentation of agency theory was a division of ownership and control. Instead of providing variable incentive payments, Davis et al. (1997) claim that agents will only focus on projects with a high return and a fixed wage without any incentive component. Corporate misconduct is neither eliminated nor even lessened, even if a fair verdict is reached. The positivist method, in which rules developed by the principle guide players, is used here to maximize shareholder value. This theory's viewpoint is therefore more individualistic (Davis et al. 1997).

**The goals of the PFMA.** The passage of the PFMA has demonstrated the significance of public finance. The main goals of this Act are to improve budgeting and financial management while encouraging more accountability in the use of public monies. The PFMA advances the goal of exceptional financial management by emphasizing the adoption of effective, efficient, and cost-



effective methods to maximize service delivery. By giving the Accounting Officer (AO) or the department head responsibility for managing financial resources, the PFMA moved the focus away from a highly centralized, rule-driven system of expenditure control.

Although the PFMA grants the AO greater flexibility and autonomy in areas of responsibility, the AO is still obligated to report on the department's operations. One of their responsibilities is to report in the context of the PFMA. The Accounting Officer's role is demonstrated by reporting to the appropriate Treasury, the accountable executive body, and then Parliament or the provincial legislature (RSA, 2000). The AO must also provide yearly and financial reports to Parliament and the Auditor General, who in turn report to Parliament or the Legislature, in order to validate the information contained in the reports.

The Public Sector Accounting and Audit Academy 2022 defines employee compliance as the ability and desire of employees to complete their responsibilities in accordance with policies appropriately. Staff members must abide by the PFMA and Treasury directives. Non-compliance is the failure to follow legal requirements and norms (Eskom, 2019).

**Importance of Compliance with the PFMA.** Given the internal and external pressures that nations face today, the public sector must be restructured to address financial management issues, boost public confidence in the government, and respond to social and economic advancements (Pattanayak, 2016). According to Ntshale (2014), financial management includes planning, funding, spending, management, accountability, financial reporting, and auditing. These traits differ from those of the private sector in that, although some elements of applied economics may be present, most resources are raised unintentionally and in public to increase profits. A strong public sector is essential to Africa's success, which is why African governments and development partners have made reforming public sector financial management a top priority (Fourie & Poggenpoel, 2016). These issues persist, nevertheless. Despite South Africa's own state institutions' experience, Tebele (2016) claims that efforts to improve financial management in Africa's public sector are seen as supporting foreign interests over domestic ones. This strategy focuses on improving target processes through quantifiable results, as mandated by the PFMA.

The PFMA encourages the most efficient use of resources to optimize distribution through careful financial management (Roman, 2008). Therefore, modernizing the public sector's financial management system is the goal of the PFMA. Instead of using the tried-and-true method of the previous regulations, the PFMA uses a financial management strategy that prioritizes accountability and results (du Plessis, 2004). In reaction to historical inequalities, particularly in relation to resource allocation, the PFMA established equitable resource utilization (Office of the Accountant General: National Treasury, 2000). The primary objective of public sector economics is to offer financially equivalent services and/or goods through the effective and efficient use of resources. For PFMA compliance to be maintained, government officials are crucial. Every employee has an obligation to ensure that public funds are managed in compliance with the PFMA's regulations. It entails ensuring that all financial activities are transparent and accountable and that all financial records are kept current, according to Kanyane (2018). According to Mandlazi (2021), workers are responsible for ensuring that conflicts of interest are avoided and that all procurement processes are conducted fairly and transparently. Departments have a number of policies and procedures in place to ensure compliance with the PFMA. These include rules pertaining to financial management, procurement, and conflicts of interest.

The PFMA is the primary statute governing financial management in South Africa's public sector. According to Mullon and Ngoepe (2019) and Sutherland (2021), the PFMA is responsible for developing the framework that all governmental entities, including the federal and provincial

governments, must utilize to address their financial concerns. The PFMA contains several requirements to ensure compliance with the Act and the financial management standards set forth under it. According to Mwapwele (2019), one of these provisions designates the National Treasury as the supreme authority for financial management in the public sector. According to Plantinga (2021), regulations require all national and provincial agencies and government entities to submit annual financial statements to the National Treasury for audit.

Additionally, according to Platinga (2021), a provision that underpins the Act mandates that all government agencies, both national and provincial, set up and maintain efficient internal control systems (Mokgahla, 2022). Lastly, the author affirmed that another regulation under the Act mandates that all government agencies, both national and provincial, designate an Accounting Officer to oversee the financial operations of the department or corporation. Although there is some monitoring of all these demands in the system, the proper authorities do not always carry out their duties. The primary causes of this, which are also prevalent in other government branches, are a lack of human resources, ignorance of the consequences of breaching the law, and the administrative burden of consultation channels (Mandlazi, 2021).

Transparent accountability, one of the law's fundamental requirements, might be challenging to implement since not all reporting processes are currently automated and conducted electronically (Mwapwele et al., 2019). Finally, the importance of implementing regulations that are already in existence at the national level and are subject to stricter monitoring helps to influence the response in situations with undesirable consequences. It is important for macroeconomic indicators like inflation and fiscal policy. According to Hoflmayr (2022), fiscal policy is the adjustment of government revenue and spending to influence the economy, whereas inflation is defined as ongoing price increases and a decline in purchasing power that significantly affect living expenses (Weinstock, 2021). If rules are not followed, these macroeconomic indicators have the ability to influence or have a negative impact on a significant market.

**Challenges with the PFMA compliance.** Sutherland (2021) noted that despite the importance of following the PFMA, several barriers make it difficult for employees to do so since they are not aware of its regulations (Plantinga, 2021). The Act contains various parts that are relevant to the management of public finances, although many employees are unaware of them. This ignorance may cause employees to act improperly under the PFMA, leading to the misuse of public funds. The absence of PFMA training is the second problem, according to Kanyane (2018). Many employees may not be aware of the obligations specific to their position because they are not trained on the Act. This lack of training could lead to employees acting in ways that violate the PFMA and possibly squandering public funds (Kanyane, 2018). The third barrier is a lack of resources to support PFMA compliance, according to Mandlazi (2021). Many employees may not take the necessary actions because they lack the resources to comply with the Act (Mandlazi, 2021). This lack of resources may cause employees to act in ways that are against the PFMA, which could result in the theft of public monies.

The increase in budgeting and expenditure rules noncompliance, according to AGSA (2019), violates the 1999 PFMA's requirements. Inconsistent, unapproved, unnecessary, and wasteful spending has been reported in the supply chain management system. The auditor is responsible for carrying out audit-related tasks and obligations, as specified in Section 4 (1) of the PFMA. Reports on the financial management and financial statements of the national and provincial government departments must be submitted to the office of the Auditor-General. AGSA is required by Section 10 of the PFMA to submit annual accountability reports on the work accomplished to the national

assembly. The auditee is also responsible for submitting the yearly financial accounts to AGSA, as specified in Section 14 (1).

Accounting officers are in charge of maintaining their financial plan in compliance with the many PFMA (1999) regulations, avoiding illicit consumption, and reporting the outcomes of their job. Performing an independent review of each component and verifying that it aligns with the spending plan, consumption, and other legal requirements imposed on the significant element's authorities or accounting officers is one of AGSA's duties. AGSA is required as part of its duties to write about the execution. Poor service delivery is a consequence of noncompliance with financial reporting and performance management, according to the AGSA.

**Revenue and Expenditure Compliance.** The primary evidence of the embezzlement of public funds is the reports that are compared to the PFMA. The Accounting Officer has thirty days to fulfill all of his or her payment responsibilities in accordance with Section 38(1)(f) of the law (Kanyane, 2018). However, according to the National Treasury report, one of the key authorities in this field, there are negative statistics on past-due payments, especially in provincial governments (National Treasury, 2021a). This trend seriously hampers appropriate financial accounting and expenditure compliance. Money that accumulates in accounts and circulation—which are essentially receivables—distorts the financial proforma. This discrepancy leads to unpredictable, needless expenses that are not considered urgent. The revenue and expenditure guidelines set forth by the PFMA are not being appropriately adhered to.

At the same time, the law clearly and accurately regulates how such wasteful and needless spending appears. They should be documented in the Lead Schedule and subject to additional oversight (RSA, 2021b). The relevant authorities must therefore be aware of every action, but, in reality, no one provides these services in a public manner. The company and its related costs are ultimately responsible. Even if the budget's creation and distribution are regulated by law, higher authorities still have much power. Human error is also significantly increased at every micro-stage because these procedures are still organized using manual and bureaucratic ways (Mandlazi, 2021). This argument is supported by the fact that employees usually do not even know what to do in a certain event, which leads to catastrophic, unpredictable outcomes.

Even though the PFMA was created as a proactive tool for market regulation, it currently acts as a roadblock to some reforms in specific circumstances. Regarding reporting, this rule guarantees compliance with the rules and organizations that supervise reports. It is crucial to recognize the diversity of these institutions because each is listed in the document for a different reason (RSA, 2021b). Such a decentralized system leads to a number of problems, including late payments of obligations (RSA, 2021a). It could be a helpful tool for market firms even when there is no open channel of communication or an intermediary organization to demonstrate the authority for appeal clearly. At the same time, gaining more knowledge in this field helps employees who really need training advance professionally. In theory, there is no training unless this measure is required.

As a result, the PFMA provides a thorough framework for managing accountability and budgeting. However, exceptional cases are usually ignored; in any non-standard situation, an employee is forced to rely only on experience and instinct for direction. Procedures for implementing each of these laws' paragraphs require a rapid and simple means of communication with those who passed it. Additionally, as many scholars have argued, it must carefully evaluate the work done in a place to identify the nuanced reasons for this deviation from the norm. Finally, lawmakers should consider the monitoring structure's implementation, including its cost, resources, and financial implications (Mokgahla, 2022).



As a debt load grows, there may be some accounting gimmicks that hide the real picture. By portraying a region or certain authority in a favorable light, these tactics are commonly used to hide shortcomings (Oageng, 2020). Instead of a write-off, which exhibits a positive balance with a stable state structure revenue, techniques for distributing costs across multiple reporting periods are used to achieve this. Detecting expenses in official statistics might sometimes be difficult because they are sometimes categorized as "other" or not recorded at all (Oageng, 2020). Consequently, even if the proper authorities step in or the responsible individuals are dismissed, new leaders still face unknown variables when trying to solve the complex balancing equation. The state's efforts and, consequently, the legitimacy of the current government, which is unable to handle the control of finances in its regulated institutions, are called into doubt by the leakage of state income.

Enhancement of PFMA Compliance and Departmental Policy Alignment. Financial policies refer to the PFMA sections and the legislation that served as its foundation to ensure that the PFMA obligation is not violated. The banking, cash, and revenue management policy states that the statutory basis for policy formulation is provided by PFMA (Act No. 1 of 1999) Section 38 (1)(i), when interpreted in conjunction with Chapters 7 and 15 (DCDT, 2021). It ensures that the policies comply with a PFMA provision that deals with this particular problem. Additionally, compliance levels can be increased by ensuring that the department has clear and accurate regulations and procedures (Mokgahla, 2022).

## METHODS

The researchers used a qualitative research methodology and investigated the literature that was available literature. As the opposite of quantitative research, qualitative research involves collecting and analyzing non-numerical data, such as text, audio, or video, in order to gain a deeper understanding of ideas, viewpoints, or experiences (Bhandari, 2020). A qualitative research approach was employed for this study because the researcher wanted to understand the employees' subjective perspectives and roles in order to ensure compliance with the Public Finance Management Act. Study participants who were specifically selected to participate because of their proficiency in public finance and compliance were interviewed using semi-structured interviews.

According to Maiketso (2015), who supported this argument, the researcher must use purposive sampling to choose study participants and locations who may consciously contribute to a comprehension of the study's main phenomenon and research problem. To acquire a thorough grasp of employees' experiences and perceptions of PFMA compliance, semi-structured interview questions were employed. The following procedures served as the foundation for this study's analysis: case details were arranged, data were categorized according to recurring themes, individual cases were interpreted, patterns and synthesis were found, and generalizations were made to create a comprehensive picture of the case.

## RESULT AND DISCUSSION

The study's findings showed that non-adherence to the law is caused by delegations' lack of understanding. Sometimes, when delegations are assigned to individuals, they misinterpret them and authorize documents that are not within their allotted scope. Because a misinterpreted duty could be detrimental, it is critical to define, explain, and understand general authority (Karimi, 2008). The poll found that a lack of education, credentials, experience, competence, and abilities, a lack of teamwork and efficient communication, and a lack of monitoring and assessment all contribute to significant inefficiencies in the management of procurement procedures. Inadequate skills,



knowledge, and understanding also result in inaccurate interpretations and applications of some PFMA laws, which

The majority of employees are unaware of the procedures and regulations that departments have established to guarantee compliance. Due to staff illiteracy, government agencies find it difficult to implement and adhere to the PFMA, a vital piece of legislation that addresses financial management issues at both the provincial and national levels of the South African government. Sometimes workers even miss the deadlines outlined in the rules, yet the management of their department does not reprimand them.

Additionally, according to the poll, departments' noncompliance with the PFMA is caused by staff corruption. As to the report, the procurement process is where most fraudulent practices that violate the PFMA take place. In addition to these findings, the study demonstrated that departments' incapacity to adhere to the PFMA is a consequence of the insufficiency of their internal control units. A lack of internal control capability also leads to a lack of reasonable assurance to support the department's mission and achieve departmental goals, including establishing a system for conducting ethically sound, cost-effective, efficient, and effective activities; meeting accountability goals and responsibilities; adhering to relevant laws and regulations; and protecting assets from theft, exploitation, and damage.

**Recommendations.** Understanding the fundamentals of the PFMA is essential for compliance, and this may not be fully realized until the pertinent parties have received the required training. The research comes to the conclusion that PFMA training is a must for all employees, regardless of their categorization, title, or position. In addition to being crucial for comprehending and adhering to the PFMA, this kind of training benefits employees by helping them comprehend their job descriptions and the organization's requirements.

The results of the study suggest that authority regulations occasionally lead to issues. It is therefore recommended that employees be informed of the authority they have been given. The research also recommends that documents related to segregation and task delegation at different levels be made easier for Limpopo provincial authorities to access. It is recommended that authorities assigned responsibilities obtain support in understanding their delegations so they may better comprehend their responsibilities in accordance with their delegates, especially the financial delegations.

Employees will be forced to accept accountability for their conduct when consequence management is put into place. Furthermore, managers with responsibility do not take ownership of their own and their divisions' actions. Managers should be more conscious of the repercussions of their carelessness and failure to fulfill service delivery goals. It is necessary to implement consequence management strategies and concepts, hold defaulters accountable for their conduct, and impose suitable penalties. Public managers should plan, carry out, monitor, and act in order to try to apply consequences in the various departments, according to consequence management.

Internal control units, a crucial component of the agency's financial management operations, regularly submit reports to the department's chief financial officer. The department must recognize, reduce, and manage control risks in order to manage its financial and related resources in an economical, effective, and efficient manner. Internal control units are in charge of this. The report recommends that internal control units in the province of Limpopo be capacitated in order to improve adherence to the PFMA. The units will be able to function more readily as a result.

## CONCLUSION



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The results of the study showed how important employees are to helping departments reach the necessary PFMA compliance levels. Employee empowerment, according to the report, will significantly help departments in the province of Limpopo address their non-compliance problems. Lack of consequence management is another issue that causes workers to be unaware of their important responsibilities and even to act corruptly because they know they will not be held accountable or face any repercussions.

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