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Difficulties in Coordinating Strategic Planning with South Africa's Public Service Budgeting Procedure

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Abstract**—*Budgeting and strategic planning are important performance management and measurement procedures that must be adaptable and strong in order for the company to handle the growing organizational and environmental problems. A framework or structure, a series of steps, and, of course, content is all part of strategic planning. Beyond these fundamentals, strategic planning is predicated on the idea which the future may be predicted, regulated, or even managed, and that's the most effective method to achieve this is by putting a formal, integrated plan in place. It's possible that the planning process itself—which calls for both analysis and synthesis—will be more significant than the outcome. Two essential performance management and measurement procedures that require flexibility are strategic planning and budgeting. Simply said, planning establishes a structured method for thinking long-term about an organization, identifying possibilities, and reducing risks in both the internal and external surroundings. A budget enumerates all anticipated costs and income. It is a spending and saving strategy. A budget is a key idea in microeconomics, which shows the compromises made by two or more items using a budget line. A budget, to put it another way, is a planning strategy expressed in financial terms. The report analyzes South Africa's strategic planning and budgeting process and investigates solutions to close any gaps in the strategy that might be impeding its execution. The major objective of this study is to investigate whether public sector's budgeting and strategic planning procedures are possibly out of alignment and then provide a strategy to line up the procedures while taking best practices into account. The research will assess if budgeting and strategic planning procedures are properly integrated to improve an organization's ability to fulfil its mandate, and it also outlines tactics and suggestions to help address the public sector's strategic planning and budgeting process challenges*.

Keywords**—** *Budgeting, Alignment, Medium-Term Expenditure Framework, Public sector, South Africa*.

I. INTRODUCTION

Budgeting and strategic planning are crucial components of performance management and evaluation that must be adaptable and strong for the organization to handle the growing organizational and environmental problems. The Public Finance Management Act mandated departments to keep their operational, strategic, and yearly performance plans in line with their budgets (Ajam, 2008). To support government objectives, the departments were required by the National Treasury, Annual Performance Plans (APP), and Framework for strategy Plans (SP) to create five-year strategy plans with service delivery targets and metrics. Plans and budgets should be connected, according to the National Treasury, which also offers templates for both. These templates are backed by pertinent rules.

To accomplish more with less, South Africa's public sector created the framework to help national and provincial departments create their Annual Performance Plans (APP). However, the framework in question does not outline precise procedures that departments should follow when creating their plans, nor does it specify how plans and budgets should be connected throughout the development process. This makes it difficult for some departments to connect their strategies to their budgets, which causes them to either run out of money to meet their plans or underspend on their budget. This is not an outlier for the South African public service; for several years in a row, numerous departments have struggled with non-compliance, resulting in significant underspending on their budget.

Statement of the Problem

To do more with less, the South African government established a structure to assist national and provincial ministries in creating annual performance plans (APP) and strategic plans. However, the framework does not outline precise procedures that departments should adhere to when creating their plans, nor does it specify how plans and budgets should be connected throughout the development phases. This makes it difficult for certain departments to connect their strategy to their budgets, which causes them to either underspend on their budget or run out of money to carry out their plans. For several years in a row, departments have struggled with non-compliance, and they were experiencing significant budget underspending.

II. A REVIEW OF LITERATURE

The idea of planning strategically and its associated procedures

As a process by which top management of a company establishes and implements its primary objectives and initiatives on behalf of its proprietors, taking into consideration the resources at hand and assessing the competitive environment, both internal and external. According to David, David, and David (2020), strategic management is the crucial integration of strategic planning and implementation throughout a company. It must be ongoing to continuously learn and reprioritize. Therefore, to facilitate the creation and implementation of strategies targeted at accomplishing the organization's goals and tactics to obtain those goals, strategic management is essential in organizations (Ibrahim, 2024).

Strategic planning is the methodical alignment of opportunities within a company's selected business environment with its inherent strengths, serving as a means for a public institution to achieve its objectives, effectuate desired outcomes, and enhance the lives of its constituents. Despite the fact that strategic planning is both a science and an art, it is generally accepted that managers who wish to see consistent success from the planning process must do the following: gather, filter, and analyze information about the business environment of the company; identify and assess the company's strengths and weaknesses; and create a clear mission for the organization along with a set of attainable goals and objectives that serve as the foundation for tactical and operational plans. Strategy planning is an essential and required activity for all businesses, regardless of the size of the company and the time and resources available to commit to developing, recording, carrying out, and monitoring a strategy plan. There will frequently be new risks and uncertainties due to the ever-changing business environment and pertinent technology (Gutterman, 2023).

According to Makgope (2015), a budget is a financial representation of an organizational plan that includes a list of all anticipated costs and income, a spending and saving strategy, is a fundamental concept in microeconomics that illustrates the trade-offs between two or more items using a budget line. Budgeting, as opposed to strategic planning, focuses on forecasting future financial demands and estimating and quantifying those needs (Makgope, 2015).

The allocation of cash by a government agency or other public body to accomplish specific public goals is described in a public budget. It is a list of all the money required to accomplish an organization's or government department's goals. It is a financial expression of an activity plan. To include lower-level activity-based planning and costing into the organization's higher-level result strategy, Theodore (2010), as referenced by Maya (2019), asserts that budget and strategic management procedures must be connected.

Managers have the chance to revitalize their organizations through strategic planning and budgeting (Libby & Lindsay 2010). Not only does it bridge the short and long term, but it also brings together managers from different functional areas and levels of hierarchy and creating action plans from business strategy and qualitative mission statements, the procedures of budgeting and strategic planning also provide continuity due to their inherent regularity (Libby & Lindsay 2010:56). According to Faure and Rouleau (2011), budgeting seems to be a pertinent kind of management control procedure that may be used to examine the strategic competency of middle managers and accountants.

Government agencies base their budgetary and strategic planning on a yearly planning procedure that establishes goals during the initial year and forecasts for the following three years (AGSA 2013). The vision, mission, and values are the strategic components that embody the long-range outlook that directs the annual planning process. Five-year periods are frequently used to assess these factors (AGSA 2013). According to Matshidza (2020), strategic plans outline certain methods, delegate tasks, determine how resources will be distributed, plan actions and endeavors, and provide a range of goals. According to Matshidza (2020), A budget should be included with every plan to estimate the amount of money needed to implement the strategy. This way, the budget and the plan are in alignment.

Strategic planning tools

Business executives utilize these models and approaches as strategic planning tools to assess the current state of their organization, their desired future state, and the key metrics and courses of action they should follow to achieve it. Four tools will be presented, specifically (Conrad, 2020):

- Strategic planning teams consider their company's many opportunities, threats, weaknesses, and strengths before classifying those factors into four quadrants in a SWOT analysis.in order to inform their strategy, teams might then search for links between the quadrants, particularly those between opportunities and strengths. But what kinds of businesses ought to make use of this analysis? Although a SWOT analysis may be applied to many different contexts, it works best for expanding businesses that can make big adjustments to their approach to seize market possibilities. These could include businesses, start-ups, and individual entrepreneurs' ventures. It can also be applied with a specific objective in mind and in the early phases of a new strategy. The SWOT method can be used to determine priorities, like reorganizing your company or introducing new technology (Leapsome Team, 2017).
- Main results and goals: An objective is a well-defined goal that is used in conjunction with several crucial outcomes. To achieve the desired goal, measurable checkpoints are built. Moreover, intended results. Teams should aim for a success rate of no more than 70% on important outcomes. The final target was perhaps not ambitious enough if teams are consistently attaining 100%. But what kinds of businesses ought to make use of this? They work effectively for profitable, well-established companies that may have to make small modifications to continue growing without abandoning a winning recipe.
- A tool used by teams who use strategic planning to assess the economic and social ramifications of their company projections is PEST (Political, Economic, Social, Cultural, and Technological) analysis. Additionally, PEST analysis is frequently adapted to include environmental and legal considerations (PESTLE analysis). An organization can benefit from having representatives on the strategic planning team who are knowledgeable about the constituent factors. To properly employ PEST, a skilled strategic planning team is needed, but it also makes PEST flexible enough to adjust to changing circumstances. We must consider all the components of PEST as advantage tools.

One or more of these levers may need to be pulled to modify our planning when the market shifts. But which businesses should make use of this? Because of its intricacy and the level of skill needed to implement it effectively, the greatest candidates for PEST analysis are big, well-established companies that have the capacity to

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conduct this study or subsequent PESTLE. The results of PESTEL analysis can also be applied to the strategy development stage of the strategic planning process. as a source for further business tools. For instance, via SWOT analysis or directly, as goals for a plan of action that addresses problems (Savkin, 2023).

- The Balanced scorecard: A strategic planning tool called the Balanced Scorecard was created to combine financial and non-financial measures (innovation, internal, and customer). Strategic planning teams look for answers to the following four questions to apply the balanced scorecard: What do our customers think of us? What should we be particularly good at? Can we keep getting better and adding value? What do we think about shareholders? In a manner akin to a SWOT analysis, teams are required to respond to these questions in four quadrants, connect them where feasible, and then convert the responses into business planning, operational strategy, and individual performance goals. But what kinds of businesses ought to make use of this? Almost any organization, including those in the automotive, financial, healthcare, industrial, technological, and educational sectors, as well as nearly every other industry, can apply the Balanced Scorecard.

Recently, a contemporary planning tool has been in circulation. A collection of contemporary electronic programs assists it, as well as this instrument is: Methodical Strategic Planning SSP is the set of processes that the company uses to identify its opportunities, long-term objectives, current state, and plans. That needs to be accomplished. The SSP's objectives are to impose a viewpoint on the future. Hence providing an opportunity to influence the future or to take a proactive stance in bringing attention to the needs and working circumstances; assist in defining and concentrating the organization's goals; provide everyone with a feeling of course, consistency, and efficient driving; and link everyone to the system. However, the full form of systematic strategic planning comprises a structure that outlines the stages that the project or organization experiences, are the cornerstones of each strategic planning endeavor. Additionally, it preserves accountability criteria for allotted individuals, initiatives, and assets (Bütüner, 2014). Instead of being viewed as a methodical process, strategic planning techniques must be capable of being continuously repeated and adjusted based on the unique attributes of the company where they are being employed. For it, specific business models are employed.

Even though strategic planning is crucial for corporate entities. Strategic planning, however, is seen by some as one of the less well-liked organizational procedures. Most business leaders criticize it for being too bureaucratic, lacking in insight, and inappropriate for the quickly evolving current markets. Some even argue that strategic planning is no longer relevant and that businesses would be better off investing in market intelligence and agility if they wanted to thrive in unpredictable times (Kachaner, King, and Stewart, 2016).

The budget processes

According to Ijeoma et al. (2013), the first step of the budgeting process for the public sector represents the strategic planning process used by the government. A five-year strategic plan is intended to be implemented through the APP. There is alignment between the MTEF and the annual performance plan. Ijeoma et al. (2013) began by outlining the departments' goals before providing the categories. This suggests the rationale for the department's existence as well as the cause for which money is or will be made accessible. The budget will be used to implement the annual goals that have been determined. These goals must be tracked and, ostensibly, assessed; yet assessment is now a rare talent in the government sector

According to Ijeoma et al. (2013: 296), the MTEF is the last phase of the budgeting process. The APP and the three-year rolling plan called the MTEF are closely related. Ijeoma et al. (2013: 298) list the following advantages of an MTEF:

- Provide public sector entities a preview of the funding they will have access to during the following three years.
- Medium-term projects inform departments of the allocated funding, whereas a three-year budget guarantees that departments can sign contracts and be ready for long-term projects.
- Make sure that accountability is distributed equally between budgetary expenditures and the accomplishment of priorities.
- Make sure that ongoing assessment and monitoring are focused on giving input for next planning and budgeting so that the policies may be implemented by comprehending the difficulties.

According to Maya (2019), who quotes Shah (2005, 12–13), there are two main parts to the government budgeting process: 1) the legal mandates and 2) the unwritten rules that control how public officials and government organizations spend their money. Shah (2005: 14) added that the budget must be broken down into four stages in order to comply with the requirements of the centralization of the budgeting process. These phases include the governing party's or executive's planning, Parliament's approval of plans and budgets, plan implementation, departmental budget expenditures, and the M&E stage.

Strategic planning and budgeting procedures must be inextricably linked to guarantee that government results are budgeted for (Roller et al., 2004: 3–5). When financial management and strategic planning procedures are not integrated, problems will inevitably arise.

A budget that is eventually approved or presented to Parliament starts the planning process a year prior to its official approval (Shah, 2005: 14). In South Africa, finance minister presents the proposed budget to Parliament every October. After the president of the republic delivers the Speech on the Status of the Nation, after that, the final budget is shown to Parliament. Minister of finance will provide the budget outlining how the president's priorities will be carried out two weeks following the president's statements during SONA in Parliament.

South Africa's public sector uses strategic planning.

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The government started a long-term public sector reform initiative after 1994, which included budgetary and civil service performance management system changes (Cloete, Rabie, & De Coning, 2014). The process of transition overestimated the government's capacity to make up for the injustices of the apartheid regime. For ages, the public sector's strategic planning process received less attention than financial planning. Managers were urged to align plans to the budget and plan using a three-year planning cycle. There was little long-term planning because the focus was on delivering public services through output production.

The PFMA, which regulated public finance management in all three branches of government, was the major force behind change, according to Cloete et al. (2014). Second, the growth of South Africa's influential Auditor-General, added the audit of predetermined objectives after first focusing on financial audits, was another significant performance driver (Cloete et al. 2014). Both strategies have the flaw of focusing more on outputs as a means of delivering services than on how public services enhance individuals' quality of life. The government released several legal frameworks to assist the planning method after realizing the necessity of preparing for the results and effects of service delivery. The following section goes over these.

Legislative Framework of the study (Strat plan & Budget in public services)

National Development Plan (NDP)

In addition to offering a comprehensive strategic framework to direct important government decisions and initiatives, the core competencies required to revolutionize the nation's economy and society are the focus of ambition 2030 is the long-term ambition of the NDP. The plan highlights the need for all citizens to actively support South Africa's rapid development, for leadership in all sectors to put the interests of the country before short-term, narrow goals, and for government performance to significantly improve. After the nation's Constitution, the NDP is the second most significant policy (National Planning Commission, 2012).

Structure for Annual Performance and Strategic Plans (APP & FSP)

The FSP&APP serves as an example of how annual performance plans and medium-term strategic plans can be helpful in elucidating the connection between departmental or institutional budgets and more general policies and programs. In order to identify the elements of several medium- to long-term programs and policies that will be put into effect throughout a five-year planning period, an institution must have a strategic plan. Strategic plans assist organizations in setting priorities and organizing the phased implementation of their legislative obligations, policies, and programs (National Treasury, 2010). To accomplish organizational goals through operational plans, the framework also emphasizes the importance of a significant congruence between plans and budgets (National Treasury, 2010).

Public Finance Management Act

Section 27(4) of PFMA provides for the establishment of quantifiable goals that must be incorporated into national and provincial organizations' yearly budgets. When it comes to reporting, Sections 40(3)(a) and 55(2)(a) allow for performance reporting through the annual report with respect to preset objectives found in institutional planning tools (National Treasury, 1999).

Treasury Regulations

The Treasury Regulations' Chapter 5 describes the conditions for creating and submitting strategic plans and the quarterly performance reports that go along with them. Furthermore, in accordance with the Strategic Planning and Annual Performance Framework (FSP&APP), National Treasury Instruction Note no 33 of 2011 governs the creation of plans for strategic and yearly performance (National Treasury, 2007a). A public organization's accounting officer is required by National Treasury Regulations, Part 3, Section 5 (RSA, 2001:15) to create the Medium-Term Expenditure Framework (MTEF) period strategic plan beginning on April 1st, which must then be submitted and approved by the appropriate executive authority. After the yearly budget has been submitted by the Minister of Finance or Member of the Executive Committee (MEC) of Finance, a strategy plan and its yearly performance report need to be presented within 15 days.

Framework for Medium-Term Expenditure (MTEF)

According to the MTSF, SPs, and APPs, the MTEF plans to obtain data on important performance indicators. The major spending items and goals of the departments must align with these metrics. During the budget process, the DPME and the NT must discuss and approve any proposed modifications to the chosen KPIs (National Treasury, 2018).

Framework for Medium-Term Strategy (MTSF)

MTSF in terms of DPME claims that it provided information about the governing party's election agenda as well as the execution of the NDP, which was enacted in September 2012. Action plans for this administration's five-year strategic plan (2014–2019) were the source of government outcomes. The MTSF is the name given to these results. Every branch of government has some results that are related to their mandates. Based on these results, annual performance plans (APPs) and strategic plans (SPs) are created at the provincial and national levels.

Guiding concepts for public sector budgeting, M&E, and integrated planning.

The rules and recommendations aim to give government agencies a paradigm for linking M&E, budgeting, and planning. According to Engela and Ajam (2010), the PFMA states that planning and budgeting must be linked, but it makes no mention of how this should be done. The 2018 MTEF guidelines, which were created in accordance with the PFMA, give some advice on how government organizations should create their budgets using their key performance metrics.

Engela and Ajam (2010) concur with the new short- and medium-term planning proposal, it draws attention to the discrepancy between strategic planning and political priorities, strategic budgeting, implementation, and M&E processes as one of the public sector's challenges (Republic of South Africa, 2017: 3). This suggests that many government agencies are not currently making a concentrated effort to integrate budgeting, planning, and M&E systems. As a result, FMPPI offers a cycle for government planning, budgeting, and reporting; the real problem lies in how to understand and apply the cycle. The MPAT method, which is covered in more depth below, was created by the DPME to address the issues mentioned above.

Tool for Assessing Management Performance (MPAT)

The MPAT method focuses on the four primary areas of human resource management, financial management, governance and accountability, and strategic management. Its goal is to evaluate the departments' quality and compliance with the four areas (DPME, 2012:07). The MPAT has failed to evaluate the degree of integration between M&E, strategic budgeting, and strategic planning.

Republic of South Africa's Constitution

According to the Constitution's Section 92(3) and (4), Cabinet ministers are answerable to Parliament for the way they carry out their duties and use their power, both individually and collectively. It goes on to say that cabinet ministers must follow the Constitution and provide regular reports to Parliament on issues that fall under their purview. According to the Constitution, departments are required to report on their budgetary plans.

III. Research Methodology

The study followed a qualitative research methodology, which made it possible to analyze documents and conduct open-ended in-person interviews. Subjective analysis and evaluation of the attitudes, beliefs, and behaviors of category data are components of a qualitative approach (Santhakumaran and Sargunamary, 2008:6). For a thorough analysis of a limited number of cases with thorough responses, qualitative research is advantageous (Asenahabi, 2019). The quality of effects is the main emphasis of qualitative research, which frequently incorporates participant opinions or inner lives and may include data from focus groups, interviews, and other methods. Data was gathered using an open-ended interview guide, which allowed participants to elaborate on their responses. The qualitative approach was selected since it promotes the use of distinct individual interactions to bolster the research findings.

Purposive sampling techniques were used in conjunction for the study's sample. The process of locating and choosing individuals or groups of individuals with a high degree of competence or knowledge in a certain field of interest is known as purposeful sampling (Cresswell and Plano Clark 2011). Thematic analysis, a comprehensive method of assessing qualitative data, which comprises looking for themes or patterns within the data, was used to review and summarize the study's finding (Holland, 2012).

IV. Presentation of Results

- The procedures that must be adhered to when creating the budgets for government departments are outlined in the PFMA. Every government agency is required to create its Medium-Term Expenditure Framework (MTEF) and yearly performance goals.
- It was discovered that these interdependent plans are created independently by departments. The Corporate Planning Unit creates the planning tools independently of from the CFOs, who develops the budget for MTEF. Department then creates a plan that isn't incorporated with the resources at hand.
- Programme managers lack skills to linking the budget to their plans/ performance activities leading to under/over budgeting on projects.
- Programme managers lack skills in monitoring the spending of allocated funds on funded projects.
- Lack of skills in preparation of budget spending projections within the department, especially by the programme managers, who are supposed to be providing guidance on how their projects are going to be paid (Project planning & management).
- There is minimal or no support provided by financial management to programme managers on their spending trends and patterns.

V. Study Recommendations

- Departments need to implement an integrated strategic planning and budgeting coordination to ensure that responsible divisions work together as opposed to them working in isolation.
- To provide training to programme managers on both budget planning and implementations skills to enable them to link their plans to their budgets and monitor their spending trends.
- The finance division needs to be more involved in providing support to all responsibility managers, and assist with budget planning, projection and implementation.
- In conclusion, the implementation of the above recommendations can also assist in reducing the continued underspending in government and overspending on projects and budget programmes.

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