

# Effects of Budget Management Training in Public Administration: A Case of Non-financial Managers in Selected Municipalities in South Africa

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## **Abstract**

Skilled personnel are a crucial resource in any organisation. Organisations must attract and retain talented and qualified employees, and municipalities should not be excluded from this requirement. In this regard, the study's goal is to establish whether non-financial managers in Western Cape Administration, South Africa, require budget management training. This study contends that providing training and development to senior management and staff is critical to organisational performance and productivity in achieving organisational goals and objectives. A quantitative study approach was used and a survey questionnaire was sent to a group of employees from the three municipalities, including managers (n=261), for data collection. The data was captured on excel spreadsheets and was analysed using graphs and pie charts. The study discovered a lack of training and development by selected municipalities for managers and personnel in charge of budgetary choices. It was also discovered that decisions are made by politicians and



then delegated to managers. Managers do not create projects; they only execute them. Thus, they have no idea how legislators arrived at the budget allocations. This requires involving managers in decision making and providing substantial budgeting process training to them, as well as empowering budget practitioners to achieve congruence between budgets, budgeting processes, project implementation, and anticipated service delivery to residents. The study indicates that staff training and development are critical to organizational success and attaining organizational goals and objectives while providing employee commitment. Municipalities, on the other hand, should reconsider the meaning of training and development. The study proposes that procedures be put in place to ensure that staff receive ongoing financial management and budgeting training to perform their tasks successfully and diligently.

**Keywords:** Training and development, Municipal employees, Budget management, Municipality

## Introduction

Organisations are gradually realising the value of having managers who understand financial terminology and can use financial tools and strategies to monitor, enhance, and report on departmental performance (Brannagan, 2012:79). Brabbagan (2012:79-80) adds that teaching and training non-financial managers is vital to improve their financial and budget management skills, which may have an impact on an organisation's financial success. Employee training and development in an organisation cannot be overstated because organisational effectiveness depends on individuals' competence, skills, and capabilities to carry out their jobs diligently. Employee training and development are critical to ensuring that an organisation goes above and beyond its mission. According to Khan, Khan, and Khan (2011:63), training is vital in achieving organisational goals. Humans are one of the most significant resources that an organisation should invest in and this investment should take the form of ongoing staff training. Employee training should be tailored to their specific needs.

According to Raza (2014:68), training provides employees with new and diverse skills. Training is defined in this study as "teaching a person a skill or kind of behaviour through regular practise and instruction" (Oxford Dictionary, 2011:1530). Training improves employee performance, which in turn improves organizational performance (Khan et al, 2011:64). Most municipal managers are specialists in various fields; for example, one may be a civil engineer by profession, as such, they lack financial and budget management skills and knowledge, but they are nonetheless tasked with managing budgets for their specific



directorates or sections. This has a negative impact on how budgets are managed and the organisation's success (Khan,2011).

Most studies in public administration focus mostly on service delivery and governance, thus, the research is important to assist municipal non-financials to effectively manage budgets in their lowest cost centres. Furthermore, a study on whether Nonfinancial managers need training to manage budgets is essential given that the calibre of cadres deployed to lead service delivery programmes for residents is in uncertainty and that there is a dearth of talented and financially skilled managers.

## **Background**

Organisations place a strong emphasis on training and development programs for staff members as one of the human resource practices that are essential for the development of employees' organizational obligations. A company views its employees as a valuable asset (Kadiresan, et al, 2015). To increase their performance and proficiency, organisations must actively participate in initiatives like training and development. Any organisation that wants to succeed must prioritise training and development, since it improves and informs an employee's skills, knowledge, competences, and experiences through a variety of training and development programmes (Kadiresan, et al., 2015). Organisations that devote resources to provide staff with the knowledge and abilities necessary in today's competitive climate are likely to increase productivity. According to Ojo and Raman (2019), training and development promote employee empowerment and participation in the productivity of their organisations. Employees are empowered once successful training and development have started because they can help shape the organization's environmental goals and implement independence in acting on organizational concerns.

Planning and preparation for future changes related to unfamiliar occupations, requirements, and duties is likely to be done properly in any training and development activities in which organisations put their resources. As a result, training and development is understood as a planned and systematic effort made by an employee to achieve effective performance in a particular task or range of activities (Kadiresan, et al., 2015; Akkermans and Tims, 2017; Ojo & Raman, 2019). However, training and development in an organisation can be recognised as an essential aspect for the managerial staff as an effort to cope with the exertion of organisation and technology. Moreover, development also helps to identify their social and public responsibilities.

According to (Haddock-Millar et al, 2016), there is a strong correlation between human resource management strategies and worker productivity (Miraa, et al., 2019). Therefore, human resource management strategies play a crucial role in boosting employee performance, which helps organisations achieve their goals (Akkermans and Tims, 2017). To achieve the objectives and goals established by the organisation, managers must recognise and implement financial viability. As a result, according to Hassan (2016), the



organisation should use human resource practises as a key strategy to achieve its objectives through the performance of its workforce. Human resource practises, according to (Nataraja & Alamri, 2016, Miraa et al., 2019), consist of seven factors that influence positive contributions to employee performance. These factors include training and development, reward, job analysis, recruitment and selection, social support, employee relationship, and employee empowerment. As a result, managers are required to select the right individuals with the talents and ability to provide a successful environment through these aspects (Miraa, et al., 2019). Managers in any organisation should suggest human management techniques in effective ways because the success of human resource practises is built on how the implementation occurred. In order for managers to avoid failure, it is recommended that they should pay great commitment and attention once they intend to imply human resource practices (Guest, 2017, Ahmad, et al., 2017).

According to Miraa et al., (2019), human resource practises are a tool that is guaranteed to provide happiness for employees depending on their work in many domains within the organisation (Bekru et al., 2017). As a result, it is critical that all financial managers have proper training and can identify all aspects that contribute to the organisation's performance. Furthermore, this is achievable if managers are devoted to their work and grasp the results and benefits (Van Rossenberg et al., 2018). In general, when managers receive this critical component of training and development aimed at instilling skills, particularly in budgeting, financial decisions are more likely to yield the expected results with a sense of responsibility and accountability while reciprocating in the form of commitment and success driven.

According to Hassan, (2016), human resource practises are functional for all line managers on a daily basis, which has a good impact on employee perception. The successful adoption or failure of human resource management practises is dependent on the managers' competence. Given that community service delivery is heavily dependent on resource management, educating budget holders in the public sector is an option worth investigating. Training and development, according to Ganesh and Indradevi (2015:334), is the acquisition of skills and competencies. According to Skues, Alexander and Wise (2019: 523), there is a link between organisational goals and personnel training and development.

Alnaga and Imran (2013:143) suggest some guidelines for staff evaluation and development. Those guidelines are outlined in Table 1 below.

**Table 1: Guidelines for Staff Evaluation and Development**

|                             |                                                                                                            |
|-----------------------------|------------------------------------------------------------------------------------------------------------|
| <b>Ability</b>              | Evaluate the employee's health and physical issues and decide if they can perform a task or not.           |
| <b>Standards</b>            | Evaluate how employees see their jobs in terms of understanding their key performance areas.               |
| <b>Knowledge and Skills</b> | Assess the knowledge and skills of employees to perform their duties.                                      |
| <b>Measurement</b>          | Measure employee performance in terms of key performance areas.                                            |
| <b>Feedback</b>             | Employees should receive regular feedback on their performance.                                            |
| <b>Environment</b>          | Ensure that employees are surrounded by all the tools they need to carry out their duties effectively.     |
| <b>Motivation</b>           | Incentives should be given to employees who perform satisfactorily, and bad performers should be punished. |

*Source: Authors construction from Alnaga et al (2013)*

Table 1 underlines the need to implement training and development programmes after establishing employees' abilities, knowledge, and skills. Employee training and development is a vital activity that a business should engage in if it values the performance and skills of its personnel. A non-financial manager is a manager who is not a financial manager inside an organisation, according to Zweni and Zuma (2018:18). Every manager other than the financial supervisor is known as a "non-financial supervisor," including sales managers, procedures supervisors, human resources managers, training managers, supervisors of essential accounts, factory managers, plant supervisors, etc.

The view of this paper is that, to speak with authority within an organisation, nonfinancial managers must be trained to comprehend financial management skills. South Africa's political history imposed the implications of contemporary managers being unable to manage finances because the majority of the ruling class were either exiled or imprisoned. The apartheid regime (which they fought against) prohibited them from studying finance. Indeed, one would have thought that with the end of apartheid, the information, skills and competencies denied to the majority of South Africans (including the ruling elite) would be prioritized, including budgeting.

According to Ramos (2017:59), after 1994, the new democratic government enacted the Skills Development Act (1998:8), which requires public institutions to train South African workers. The Act's objective is to:

- Improve workers' quality of life, job opportunities, and labour mobility;
- Improve workplace productivity and employee competitiveness;
- Encourage self-employment; and



- Improve the delivery of social services.

The following section of the paper unpacks evidence or literature related to budget management.

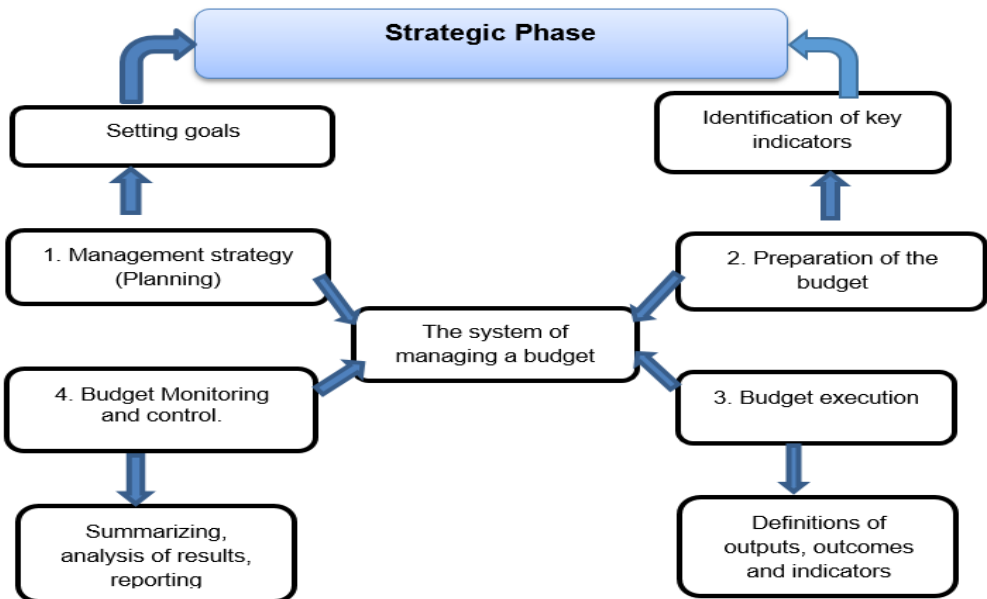
## **Budget Management**

Budgeting is one of the most successful strategies for managing both financial and non-financial resources used to review an organisation's performance, particularly municipalities, because these municipalities manage a vast number of resources to deliver goods and services (Graham, 2011:1). According to Tsheletsane and Fourie (2014:43), one of the issues facing South African government agencies is determining how to recruit, develop, and retain competent personnel, managers, and leaders. Budgeting is crucial to the resource distribution of National, Provincial, and Local governments, according to Raghunanda, Ramgulam, and Mohammed (2012:110). Using a budget efficiently (organizational control) can help ensure that financial management is carried out with care. A company's budget is regarded as one of the most significant tools in the business management process (Vazoniène, 2012:37). According to Schick (2007:134), a budget is an internal tool or document that is exempt from accounting norms and standards in businesses; each company develops a budget in a format that is appropriate for the organisation.

The public budgeting process, according to Cheruiyot, Oketch, Namusonge, and Sakwa (2017:216), is the process of allocating tax revenue to pay public expenditures. Budgets fluctuate from one company to the next since a budget serves several functions within an organization. In the private sector, the goal of financial management is to determine whether capital investments are important and lucrative for the company (Ermasova & Vick, 2015:2). In the public sector, finance and budget management focus on distributing resources to municipalities in order to deliver products and services required by the government in order to provide excellent services to citizens (Ghias, 2014:45). Carreras *et al.* (2011:6) posit that the budget should not be considered absolute or infallible, it should not place managers in financial distress, but rather hold them responsible for keeping the organisation on schedule in reaching its objectives. Figure 1 below depicts how budgets should be planned, executed and monitored by an entity.



**Figure 1: Budget Management System**



Source: (Obugun et al., 2012:182)

Figure 1 shows how a budget should be managed within a company. Figure 1 was adapted from a study by Obugun in 2012. This model served as the foundation for the study. According to Figure 1, a budget is necessary for organisational planning and management; budgeting is a key organisational function (Abogun et al., 2012:178).

According to Zweni et al. (2018:96), government employees should continue to strive to operate in a way that will contribute to an increase in the value of government service delivery; this can be achieved by fully utilising the legislature's allotted and approved (budget) funds from the legislature. Guzman (2019:23) adds that many governments use a top-down approach that isolates employees from the requirements of their departments (ministries). Allowing ministries to participate in the budget process assists the government in carrying out its mandate, which is to provide services to its constituents (Shybalkina & Bifulco, 2018: 47). In the selected provincial department, managers often do not understand how budgeting functions and, as a result, they do not always refer to it during their prosecution of professional duties. Failure to appreciate budgeting and failure to infuse it into daily tasks undermine the need for budget as a management planning tool (Shybalkina & Bifulco, 2018: 47). In most cases, government departments in South Africa (and elsewhere) are managed by comrades or political officials who did not follow accounting or financial management as a profession (Zweni et al. ,2018:96). Effectively,



there is nothing wrong with cadre deployment. What is potentially disastrous is when the governing party deploys cadres that are not knowledgeable and/or skilled enough to manage department finances and make financially based decisions in the process of discharge of their leadership responsibilities. Thus, it is admirable to identify the importance of training and development of management employees to be able to provide expected financial decision making.

The goal of this study is to assess if non-financial managers in Provincial Administration require budget management training and to what degree a change in operating procedures could be advised. The secondary research objective is to investigate the role that training and development can play in ensuring that all managerial staff are appropriately qualified to perform their jobs. The following section of the paper deals with the methodology of the study.

## **Methodology**

The methodology is a road map or plans for how the research will be carried out by identifying strategies that may be ideal for the task. The methodology can also be defined as an academic examination of which approaches will be used and how they will be used to collect data (Zweni, 2017). As a result, the writers conducted empirical research using a quantitative method. Quantitative research prioritises precise, convergent thinking over divergent reasoning, which is the creation of ideas regarding a research subject in an unstructured, free-flowing manner (Bloomfield and Fisher (2019). This study's target demographic was limited to employees of the three municipalities from different provinces in the Western Cape, Eastern Cape, and Free State, and these municipalities cannot be named due to ethical reasons. The respondents were sampled based on their participation in the budget preparation and monitoring processes in their respective lowest cost centres; thus, these sampled employees made up the sampling frame of the study. The sample was set at  $n=300$  using the Human Resource data base of the selected municipalities. As such,  $n = 261$  respondents completed the survey in full. Some Executive Directors, Directors, Deputy Directors, Managers, Assistant Directors, Accountants, and Senior Administrative Officers were among those who completed the survey.

Data was collected from participants using a self-administered questionnaire. The researchers distributed the questionnaire to the respondents at their offices. Furthermore, the authors used an online survey (Lime Survey) to reach more respondents who worked from home. The identities of the respondents were protected, they remained anonymous, and only the researchers knew their names. However, the questionnaires were coded as soon as they were received from the respondents before the data was captured in Excel spreadsheets.





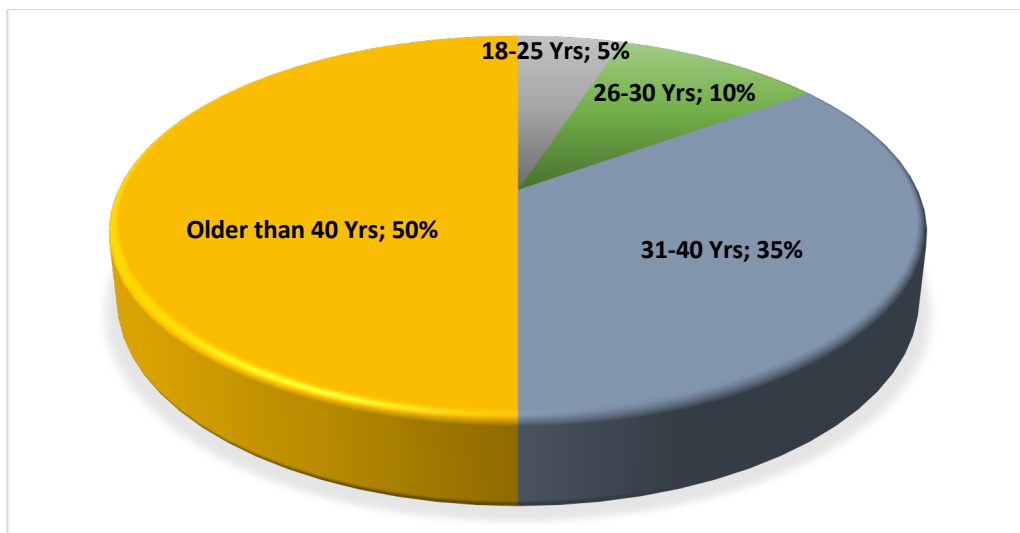
When a questionnaire measures what it was designed to test, it is a valuable tool (Nsengimana, Iwu and Tengeh, 2017:156). The questionnaire was designed in the form of simple statements to ensure that all participants could easily answer it by asking questions relevant to their daily duties. Furthermore, the questionnaire was designed as free of vagueness, error, and bias to improve the reliability of the study. The questionnaire was divided into 2 sections, Section A – Biography and Section B- Likert scale. Spreadsheets were used to analyse and present summaries of data in tables, pie charts, histograms, and graphs. Statistical inference was drawn.

## Results

### **Section A: Biographic Details**

Question 1: How old are you? This question was formulated to understand the average age of non-financial managers working for the department. Figure 2 presents the ages of the respondents.

**Figure 2: Age of the Respondents**



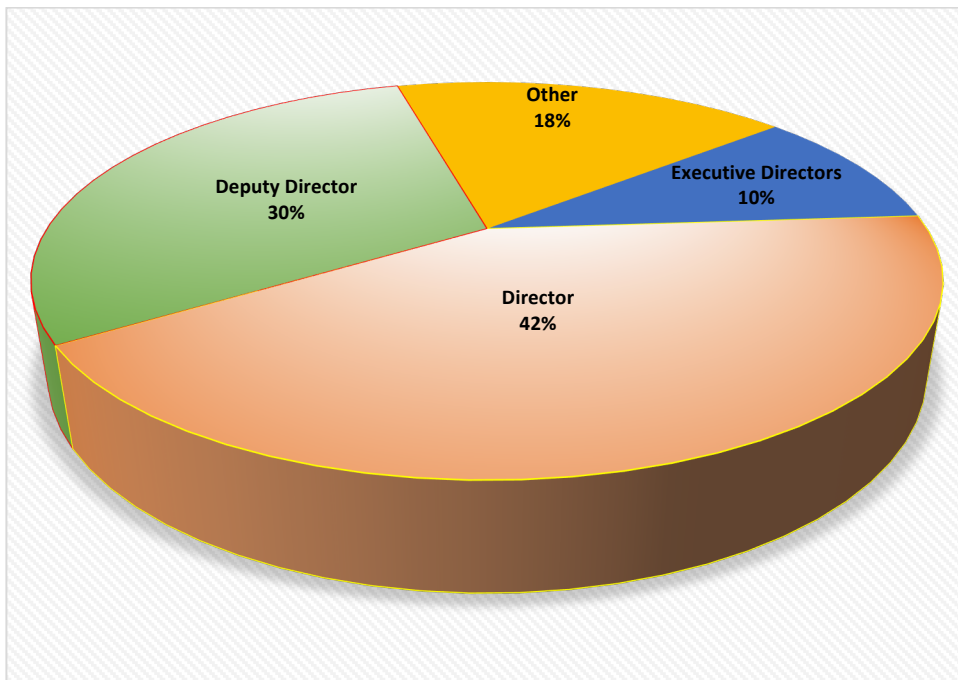
*Source: Authors Design*

According to Figure 2, the result shows that about half (50%) of the respondents are 41 years or older. 35% of the respondents are between the ages of 31-40 years. The age group of 26-30 years constitutes 10% of the participants, while 5% are between the ages of 18-25 years.



Question 2: What is your position in the organisation? This question was meant to assess the suitability of the participants for the survey before the final questionnaire was distributed to the respondents. Those who were not suitable were excluded prior to the study as it did not affect the number of respondents. The positions of the respondents are presented in Figure 3 below.

**Figure 3: Position of the Respondents**



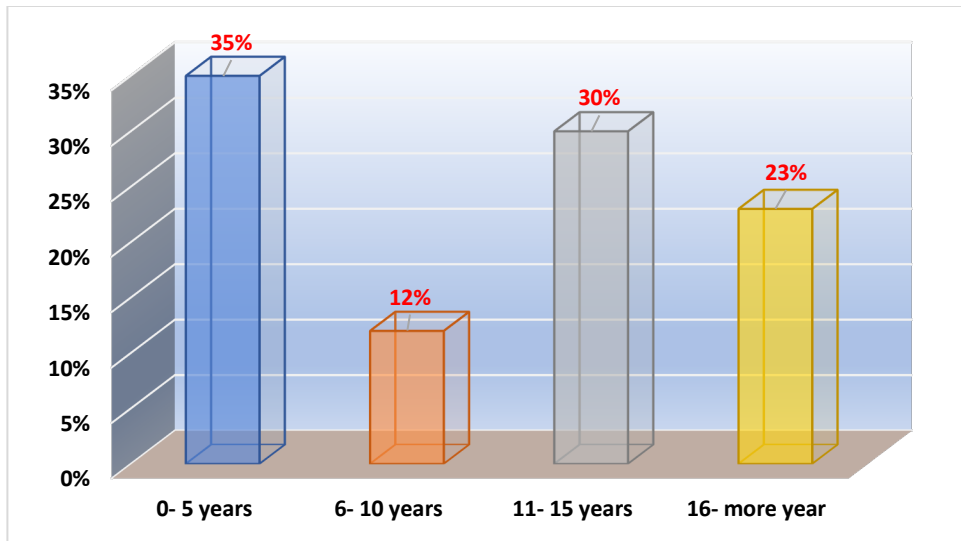
*Source: Authors design*

The highest number of the respondents (42%) are directors and 30% are Deputy Directors, while Executive Directors constitute 10% of the participants, and other employees made up 18% of the population. The role of Executive Directors and Directors is to provide strategic direction for their directorates, while Deputy Directors assist directors in executing their duties. The category 'Other' included Assistant Directors, Managers, Accountants Senior Administrative Officers. All these categories manage budgets in their respective Directorates.

Question 3: How long have you been working in the Department? This question was to further explore the likelihood that the individuals have more experience possibly in managing budgets.

Effectively, as shown in Figure 4, most of the respondents (35%) have been working for the department for less than 5 years; while 30% of the respondents have been working for the department between 11 and 15 years; 23% of the respondents have worked for the department for 16 and more years; and 12% have been working for 6- 10 years. It is worth noting that most of the respondents (35%) have been working for less than 5 years for the department; therefore, they have less experience compared to 23% of employees that have worked for the department for 16 and more years.

**Figure 4: Number of Years Working in the Department**

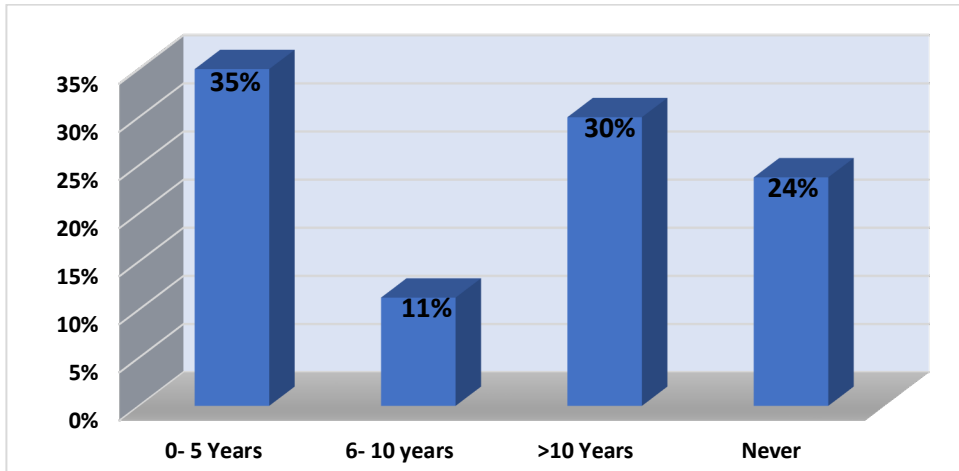


*Source: Authors design*

Question 4: How long have you been involved in budgeting and budget implementation? The length of time spent budgeting has much to do with the experience of the respondent in the budgeting process.



Figure 5: Number of Years Involved in Budgeting



Source: Author's design

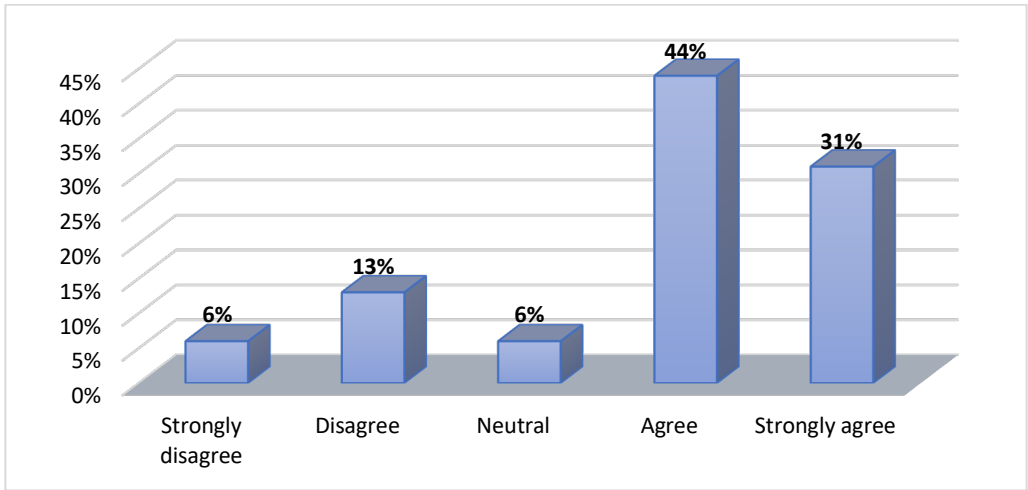
According to Figure 5, the majority of the respondents (40%) have been dealing with budgets for less than 5 years, while 12% of the respondents have been involved with budgets for 6- 10 years. Only 15% of the respondents have been involved with budgeting and its implementation for more than 11 years, and 13% of the respondents have not been dealing with budgeting. The majority of the respondents at 40% are involved with budgets for less than 5 years, thus, that means most employees are less experienced regarding the implementation and management of budgets.

### Section B: Factors that Impact the Training of Non-financial Managers to Manage Budgets in the Department

A 5-point Likert scale questionnaire was designed to determine the perception of the respondents regarding factors such as training & development policy in these selected municipalities, training in financial management matters, investment in training and development, and financial and accounting literacy. These factors mentioned above have some impact on the training of non-financial managers in municipalities to manage budgets effectively. The variables in the scale are: strongly disagree – 1, disagree – 2, neutral – 3, agree – 4 and strongly agree – 5.

Statement 1: *Our organisation does not have a training and development policy in place. It will be better for an organisation, particularly a government department, to have a training and development policy in place. Table 6 below demonstrates the distribution of the responses.*

**Figure 6: Training and Development Policy in the Department**



*Source: Authors design*

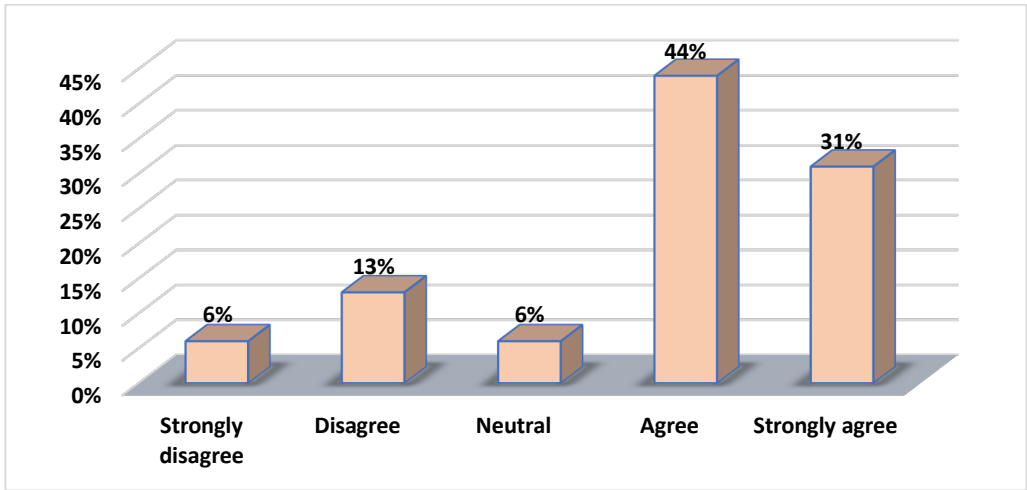
According to Figure 6 above, (75%) of the respondents agreed that the municipality does not have a training and development policy in place. While 19% of the respondents disagreed with the statement, and 6% of the respondents remained neutral.

*Statement 2: Organisational performance depends on the competencies and skills of employees:*

This statement was deliberately put to respondents to assess if they understand the link between organisation performance and training and development of employees in budget management to improve financial and budget management skills. The responses of the respondents are illustrated in Figure 7.



Figure 7: Organisational Performance Versus Competencies and skills



Source: Own construction

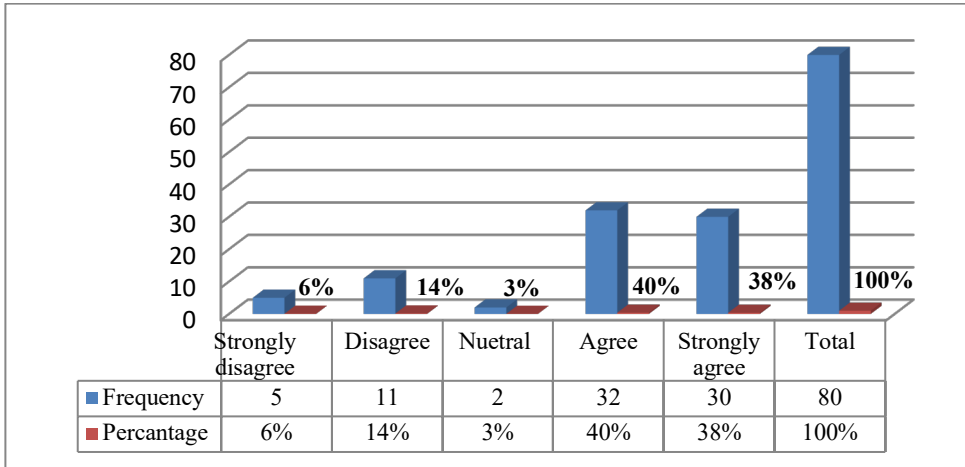
More than 75% of the respondents agree that organisational performance depends on the competencies and skills of employees. Only 19% disagreed with the statement and 6% remained neutral.

Statement 3: *Our training policy accurately speaks to the training needs of employees. An organisation is expected to have a training and development policy that addresses the training needs of employees.* 56% of the respondents disagreed with the statement, while 38% agreed and 6% remained neutral.

Statement 4: *Non-financial managers are continuously trained on financial management matters.* Financial literacy is an important factor that contributes a great deal to the success of managers, particularly non-financial managers. The overwhelming majority of the respondents (80%) indicated that they are not trained at all when it comes to managing budgets and finances in their respective directorates and 20% of the managers state that they have received some training.

Statement 5: *Lack of training in financial management matters impacts negatively on the performance of employees and the organisation.* The response of the respondents is illustrated in Figure 8 below.

**Figure 8: Frequency of Training in Financial Management**

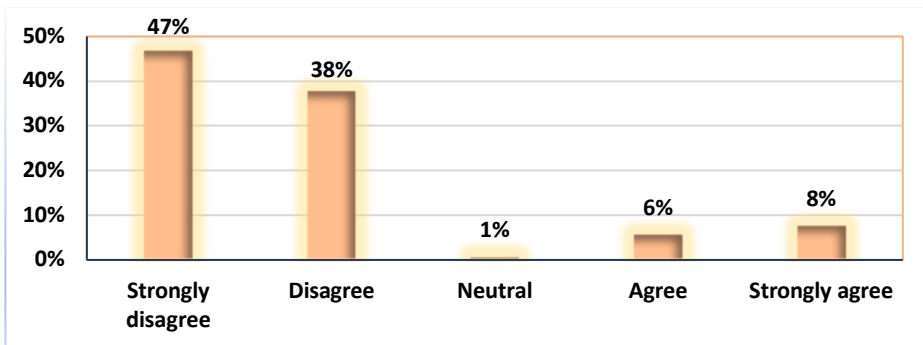


Source: Own Construction

A large group of the respondents (78%) agreed that lack of training in financial management matters negatively impacts the performance of employees and the organisation, while 20% disagreed with the statement. Only 2% of the target respondents decided to remain neutral.

Statement 6: *Our organisation invests huge amounts of money in training and development.* Investing in training and development within an organisation contributes towards the success and sustainability of the organisation, thus, it is expected that an organisation will contribute to empowering its employees. The responses of the respondents are recorded in Figure 9.

**Figure 9: Employee Perception of Employer Commitment to Training and Development**



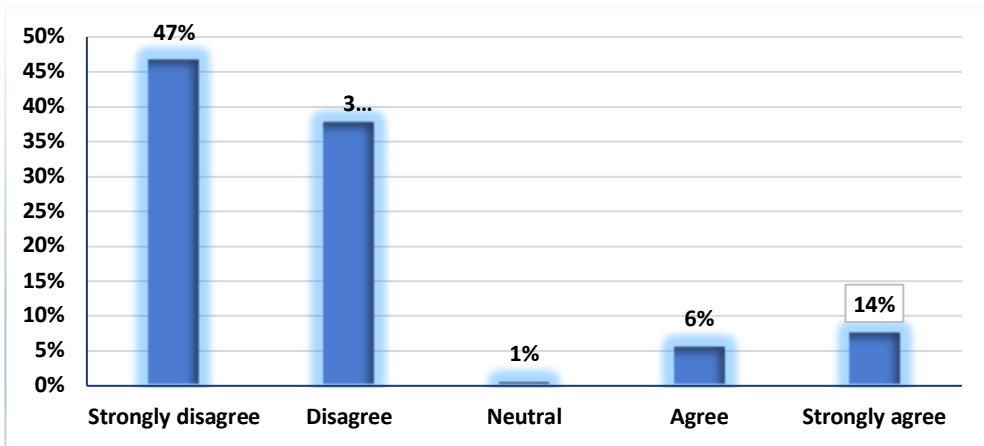
Source: Own construction



Most of the respondents disagree with the proposition that their organisation invests huge amounts of money in training and development. In fact, there were 85% of the respondents who disagreed while 14% agreed with the statement, whereas the neutral is 1%.

Statement 7: The training programme is implemented after the training needs have been assessed: this statement was put to the respondents because it is common knowledge that in any organisation the training needs of the employees should be assessed and recorded on the systems so as to be addressed (Iwu, 2012:68). The responses of the target respondents are recorded in Figure 10:

Figure 10: The Implementation of the Training Programme



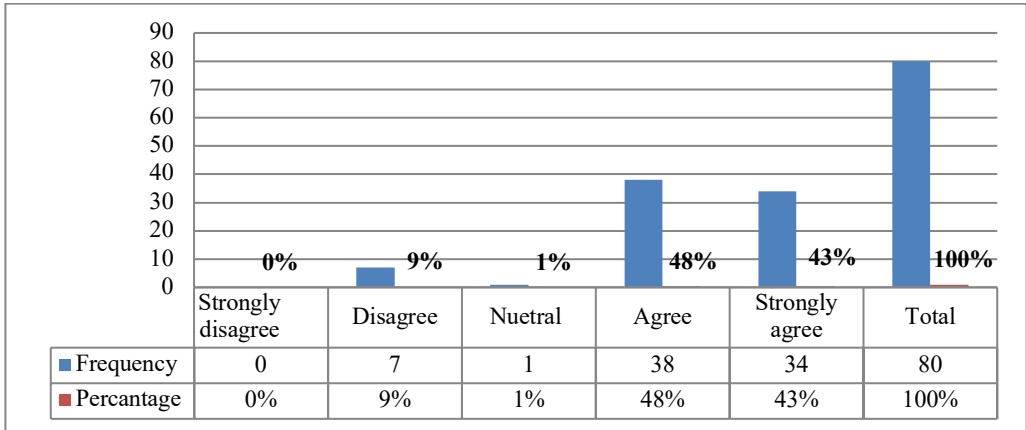
Source: Own Construction

According to Figure 10, about 79% of the respondents disagreed that training programmes are implemented after their training needs have been assessed. There were 20% respondents agreed with the statement. While 1% of the respondents remained neutral.

Statement 8: *Lack of training demotivates employees*. It is common understanding that an organisation that does not train its employees is destined to fail on its mandate, and in most cases, the failure is a result of demotivated employees who feel that the organisation does not value them or their growth (Jawah, 2013: 43). The responses of the respondents are shown in Figure 11 below.



**Figure 11: Employees Perception Regarding the Lack of Training**



Source: Own Construction

The overwhelming majority of the respondents, 91%, agree that employees who do not receive training are likely to be demotivated in an organisation, while 9% disagreed with the statement. Only 1% remained neutral.

Statement 9: *A person who manages budgets needs to have a financial and accounting background.* 90% of the respondents believed that a person who manages budgets should be financial and accounting literate, they believe that being financial and accounting literate can improve their financial management skills, analytical skills and budget management skills. While 10% of the respondents believed that one does not need to be financial and accounting literate to manage budgets and finances of the department.

Statement 10: *A manager needs to have a financial management qualification to effectively manage budgets.* 80% believe that a manager does not need to have a financial management qualification to manage budgets, while 20% indicated that a financial management qualification is a necessity.

## Discussion

The findings are relevant to the research purpose, which is to examine the influence of non-financial manager training on budgeting processes and the extent to which corrections could be made. When it comes to financial management, budget holders are untrained. This is a concerning issue because being trained to handle financial resources is a crucial responsibility that every organisation should undertake in order for a manager to be successful. This shows that there is a significant need for managers to be regularly taught in this area. It is troubling that employees do not believe that the municipality has



employee training policies in place. Training has long been seen as one of the processes by which an organisation can mould its personnel to be totally productive. Training effectiveness is commonly thought to require a thorough assessment of training requirements (Larsen, 2017). Notably, 19% of employees do not relate the organisation's performance with the abilities and competences of its personnel. Financial literacy enables managers and employees to better manage their finances, enhancing their performance and the performance of the organisation (Agarwal, Kureel, & Yadav, 2017; Ying, Hassan, & Ahmad, 2019). The training needs of employees in the municipalities are only recorded on the performance agreement and it ends there, and nothing is done after it has been recorded on the performance agreements. As a result, 78% of the respondents agree that lack of training in financial and budget management matters negatively affects their performance. According to the findings of the study, the municipalities do not invest financial resources in training and development, which simply means that managers are not empowered at all. Investing in training ensures that government resources are used efficiently by departments and that unnecessary spending is avoided.

### **Areas for Further Research**

Due to underspending, several municipalities in South Africa return monies to the National Treasury and the applicable Provincial Treasury. The ineffectiveness of budget holders is one of the reasons for these municipalities' poor performance. The study could be carried out throughout the country (South Africa) using additional municipalities from various provinces. Future research could be used by other municipalities and scholars in the study area to improve budget management throughout South Africa. One might want to enquire further as to why respondents would supply such responses. Is this self-serving? Is it because they lack these abilities, and thus their responses? Would not the respondents' answers be different if they possessed these necessary skills?

### **Ethical statements**

The researcher initially received permission from the municipalities and the respondents to participate in the survey. Except for those involved in the research, no one knew the names or identities of the participants. The anonymity, freedom to participate, and privacy of the respondents were all respected. Furthermore, ethical clearance was obtained from Cape Peninsula University of Technology (Faculty of Business and Management Sciences) while the researcher was a Doctoral Candidate.

### **Conclusion and Recommendations**

The purpose of this study was to identify whether non-financial managers in the selected municipalities needed budget management training and to what degree a change in operating procedures may be proposed. Many variables influence how budgets are managed in South African government, one of which is the necessity of training non-



financial managers on how to manage budgets in the departments they oversee. According to the data, the selected municipalities do not have a budget management training and development policy. It is alarming that staff or budget holders do not have training in budget management or financial management. Financial management is crucial to increasing the department's ability to provide high-quality services. Because of the ever-changing market conditions, both locally and worldwide, an organisation that does not empower its employees will fail in the long term. According to the literature mentioned in Section 2 above, managers who obtain training are better able to carry out their duties and be effective in their organisations than those who do not (Raza, 2014:67; Elnaga et al., 2013:142; Khan et al., 2011:64). In light of the foregoing observations, it is suggested that:

- 1) For non-financial managers or budget holders to be effective, the department should formulate and implement training and development programmes or policies.
- 2) There should be systems in place to ensure that employees receive continuous training on budgeting and financial management to discharge their responsibility effectively and diligently.
- 3) Budget holders should at least have a financial management qualification as a second qualification if they are non-financial managers, in addition, financial management skills can be obtained by doing short courses.

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