


Measurement of Implementation of Integrated Development Planning

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A Conceptual Framework for South African Municipalities

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ABSTRACT

The success of municipal development projects is critical in developing countries, in order to promote socio-economic development. South Africa has a relatively new democratic order, which promotes upliftment of communities, through projects which should be aligned with the municipalities' Integrated Development Plans. However, municipalities are continuing to perform poorly, and communities are becoming increasingly unhappy with the poor quality of services that are provided to them. As such, this article proposes a business approach, in order to realise the goals of integrated development planning, which facilitates socio-economic development. The conceptual framework is based on the theoretical underpinning of the balanced scorecard perspective. The framework integrates the various tiers of government, namely national, provincial and local government, in order to align national initiatives and directives with local government implementation. Moreover, various forms of performance measurement are indicated in the framework, in order to create a genuine commitment from leaders in local government. The relationship between various performance dimensions is also presented in the framework. The article concludes with a discussion of the implications of the conceptual framework for local government and theory.

INTRODUCTION

Most of the world's population growth in the next decade will be in developing countries, whose systems are ill-prepared to provide services to their communities, and therefore more emphasis needs to be placed on municipal development projects (Gilbert, Jammi, Mathur, and Dittbrenner 2009). In South Africa, this global trend has found fertile ground for practical expression and implementation, through a developmental local government regime that advocates an integrated development planning system. The new dispensation of local government in South Africa has ushered in a democratic order, which is committed to a new vision of developmental local government, and which is working with citizens to ensure social and economic development of their communities.

Developmental local governments seek to deracialise, transform and serve communities, in line with the dictates of the *Constitution of the Republic of South Africa, 1996* (Act 108 of 1996), as amended (RSA 1996a), which is the supreme law of the land. In line with this new approach, the South African government developed a new way of planning, which has come to be known as integrated development planning, which is advocated by the Municipal Systems Act (Act 32 of 2000) (RSA 2000). Integrated development planning, whose product is the Integrated Development Plan (IDP), calls for planning by municipalities, in collaboration with their communities and relevant stakeholders, in order to realise the needs of the immediate community, and, in particular, to advance social and economic growth.

An IDP can be regarded as the strategic plan of a municipality, and, for this reason, it is central to the management and development of a municipality. What should be noted is that legislation has elevated the status of the IDP to a strategic management tool that should guide all decisions and projects within local government. However, despite this and other initiatives by the South African government since its transition to democracy in 1994, most local governments struggle to perform well, and they fail to satisfy or live up to the expectations of the general population of the country. Confirming this, Koma (2010) asserts that the majority of municipalities continue to perform poorly, despite strategic support given by provincial government and national government.

Due to the continued poor performance of municipalities, it is proposed that municipalities move towards a business approach, in order to facilitate socio-economic development. This is mainly because the modern business approach has shifted from a focus on making a profit to a focus on creation of value and benefits for different stakeholders, and, as such, organisational programs and projects should be developed to achieve this objective (Steyn and Schmickl 2016). IDPs can be regarded as a continuous improvement project that is primarily concerned with creating value and benefits, in the form of socio-economic development of communities. In order to evaluate whether IDPs are being implemented successfully, it is necessary to measure the value and benefits that communities and different stakeholders receive from these plans. To realise this measurement, it is essential to track and report on progress made with implementation of IDPs, by using management tools such as the balanced scorecard. The balanced scorecard is appropriate to use as a measuring tool, since it adopts a performance measurement approach that uses both financial and nonfinancial measures to evaluate all aspects of an organisation's operations in an integrated fashion (Kimmel, Weygandt, and Kieso 2011). Thus, the objective of this article is to propose a conceptual framework that South African municipalities can use to measure implementation of their IDPs.



In this article, integrated development planning in South Africa will be discussed, after which the balanced scorecard will be discussed, which is used as the theoretical framework to develop the conceptual framework. The article will conclude with a discussion of the importance of the framework for South African municipalities and public administration theory.

INTEGRATED DEVELOPMENT PLANNING IN SOUTH AFRICA

South Africa's Municipal Systems Act (Act 32 of 2000) (RSA 2000) dictates a municipal planning model that calls for development of an IDP, which should guide the development activities of a municipality for a period of five years. IDPs are regarded as the most significant tool through which service delivery and development are driven and pursued in South African municipalities. The IDP of a municipality is a five-year strategic plan that should regulate the leadership and management of local government, so as to realise their developmental responsibility and constitutional obligation. According to the Local Government Transition Act Second Amendment Act (Act 97 of 1996) (RSA 1996b), as amended, an IDP is a municipal plan aimed at integrated development and management of an area of jurisdiction in terms of its powers and duties (Craythorne 2006).

In terms of Section 26 of the Municipal Systems Act (RSA 2000), an IDP must reflect the vision of the municipality, the operational strategies, the development priorities and objectives, local economic development aims, internal transformation needs, the spatial development framework, a disaster management plan, a financial plan, key performance indicators, and performance targets. Thus, an IDP should reflect the respective council's vision for long-term development of the municipality, with the emphasis on significant developmental and transformational needs of the community (Thornhill and Cloete 2014). For this reason, the IDP needs to integrate all planning, budgeting and administration activities in a specific municipality.

The municipal council of a municipality needs to review the municipality's IDP (a) annually in accordance with an assessment of its performance measurements in terms of the performance management system, and (b) to the extent that changing circumstances so demand (Craythorne 2006). This is mainly because local government, like any other sector of society, is affected by changes in both the internal and the external environment. For example, the socio-economic environment, be it inflation or high unemployment, has an effect on local government. Likewise, South Africa's high unemployment rate has an adverse effect on the revenue base of municipalities. On the basis of the abovementioned challenges, Venter (cited in Van der Waldt 2012) asserts that integrated development planning as a strategic planning and management tool will ensure that a municipality is able to successfully and effectively respond to changes in the environment.

Strategic management has previously been incorporated in empirical studies investigating public entities in South Africa. Ramovha (2009) conducted a study at a government department and concluded that despite compliance with the prescribed strategic management framework, service delivery targets, as set out in the IDP, are often not achieved. This is mainly attributed to government's prescribed strategic choice and linear approach to strategic management, which does not take into account the complexity and uncertainty of the department's environment and the views of stakeholders, management's

lack of ability to perform the strategic management function, the lack of a systems thinking approach, and ineffective strategic control (Ramovha 2009). Theron (2008) investigated the strategic management of integrated development planning in South Africa, in order to assess whether provincial governments have performed successfully in this area. In a follow-up article, the importance of evaluating the strategic management of integrated development planning is articulated (Subban and Theron 2013). It has been stated that this evaluation should be done on two levels, namely a plan assessment, where plans are prepared, and a post-ad hoc assessment of the plan outcomes (Subban and Theron 2013). In order to conduct this type of evaluation, the balanced scorecard is proposed, which will be discussed in the following section.

THE BALANCED SCORECARD

Developed by Kaplan and Norton (2001), the balanced scorecard is regarded as a strategic management framework for monitoring and measuring the strategic plan, or corporate strategy, of an organisation. The balanced scorecard adopts a performance measurement approach that uses both financial and nonfinancial measures to evaluate all aspects of a company's operations in an integrated fashion (Kimmel *et al.* 2011). The four categories of measurable performance are financial performance, customer value performance, internal business process performance, and learning and growth performance (Steyn and Schmickl 2016). These performance measures are linked in a cause-and-effect manner, to ensure that they are all tied to the company's overall objectives (Kimmel *et al.* 2011). Thus, the balanced scorecard allows an organisation to link its long-term strategy with short-term actions, in order to measure the degree to which organisational benefits have been achieved (Steyn and Schmickl 2016). Since performance is measured by each individual organisation, this measure can be applied to any organisation, whether they function in the private or the public sector. Moreover, this measuring tool focuses on both financial performance and intangible objectives, such as customer satisfaction and service quality, which are articulated objectives of local governments.

The balanced scorecard may be regarded as an integrated and holistic performance measurement system that is intended to communicate and steer an organisation's journey through time (Burns, Quinn, Warren, and Oliveira 2013). Being holistic means the balanced scorecard adopts a broad business perspective, across multiple functions and through different levels of the organisational hierarchy (Burns *et al.* 2013). Thus, the balanced scorecard subscribes to holistic thinking, which implies an integrated perspective of different departments or functional areas within an organisation, in order to enhance communication and collective understanding of the workings of the organisation, both within and across different business activities (Burns *et al.* 2013). Implementation of integrated development planning in municipalities is likely to be meaningful and successful if it follows the integrated and holistic performance measurement system advocated by the balanced scorecard. This performance measurement system can only be meaningful and functional if it gauges and evaluates performance accurately. In order to track the performance and progress of IDP implementation, key success factors (KSFs) and key performance indicators (KPIs) need to be formulated. KSFs are those strategy elements, product and service attributes, operational



approaches, resources, and competitive capabilities that have the greatest impact on competitive success in the marketplace (Thompson, Peteraf, Gamble, and Strickland 2012). If an organisation's strategy cannot deliver on the key success factors of its industry, it is unlikely to make sufficient profit to remain a viable business (Thompson *et al.* 2012). Through KSFs, one should be able to determine the level of performance or nonperformance of the IDP. This can only be achieved if the KSFs are identified and measured by KPIs.

If the KSF is, for example, excellent customer service, the performance of this key success factor can be measured through a customer service survey. The result of this measurement is the KPI, which is actually a quantification of the qualitative KSF (Lazenby 2014). It is for this reason that KPIs must be incorporated in the company's mission statement, and the company's mission in terms of KPIs should be cascaded down to all managers, and also included in employees' employment contracts, so that the company's KPIs find practical expression and implementation. This will allow all managers and employees to be assessed on how they have fared in achieving the KPIs of the respective local municipality (Smit, Cronje, Brevis, and Vrba 2011). If performance of individuals and business units in an organisation is not measured, it will not be easy to track performance progress or failure, and this is much needed in the poorly performing public sector.

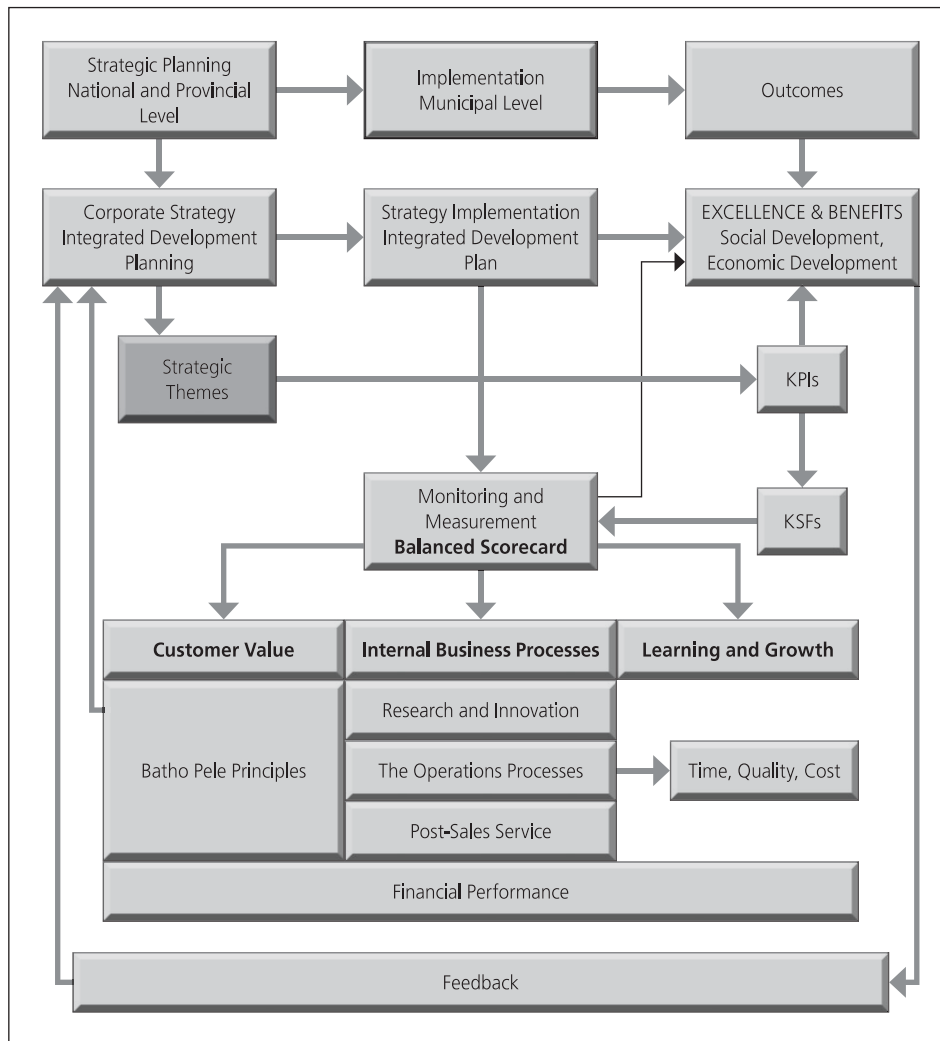
Van der Waldt (2012) asserts that performance management has a fundamental role to play in municipal service excellence. Performance management helps municipal decision-makers know what they are achieving, and to assist them to adjust the focus of their attention onto those things they need to improve if they wish to deliver on their constitutional obligations (Van der Waldt 2012). Since IDPs must yield meaningful results for their constituent communities, it is essential that implementation of IDPs is assessed, in order to determine whether objectives have been achieved. Section 38 of the Municipal Systems Act (RSA 2000) states that municipalities must administer their affairs in an economical, effective, efficient and accountable manner. Therefore, a performance management system must be established that is in line with the priorities, objectives, indicators, and targets contained in the IDP (Van Der Waldt 2012).

CONCEPTUAL FRAMEWORK

Figure 1 depicts the conceptual framework of the study, which is in line with the theoretical framework, which was presented in the previous section.

In line with the conceptual framework presented in Figure 1, it is proposed that integrated development planning should be assessed in the three tiers of government, namely at national level, at provincial level, and at local government level. At national level, it is necessary to measure the extent to which the corporate strategy of national government has been filtered down to provincial government during the strategic planning phase. This needs to be followed by an assessment of the implementation of IDPs, using the balanced scorecard perspective, which is based on the philosophy of total quality management (TQM), as well as systems thinking. Such an assessment will indicate whether the long-term strategy of national government, namely integrated development planning, has achieved the intended benefits, namely social and economic development. Moreover, the assessment results will provide feedback to national government, so that it can make changes to its inputs, if necessary.

Figure 1: Conceptual framework of the study



During the first phase of strategic management (i.e. strategic planning), the strategic vision, mission and values are formulated which indicate the long-term direction of the organisation (Lazenby 2014). David (2013) concurs with the latter, but also emphasises the importance of identifying an organisation’s external opportunities and threats, and determining internal strengths and weaknesses during the strategic planning phase. The outcome of an analysis of both the internal and the external environment should be that planning becomes realistic and effective. Development of the IDP as a strategic plan of the municipality must follow and internalise this notion, if the IDP is to be realistic and implementable. In this regard, Steyn (2010) asserts that the first task in program management is to identify the strategic purpose of an organisation. In terms of the *Constitution of the Republic of South Africa, 1996* (RSA 1996a), the strategic purpose of a municipality is to provide democratic and accountable government for local communities, to ensure provision of services to communities in a

sustainable manner, to promote social and economic development, to promote a safe and healthy environment, and to encourage involvement of communities and community organisations in matters of local government. This strategic purpose should then be linked to the balanced scorecard, which will be discussed in the following paragraphs.

Strategy implementation, the second phase of strategic management, can be referred to as the action or execution stage of the strategic management process. David (2013) asserts that implementation includes developing a strategy-supportive culture, creating an effective organisational structure, redirecting marketing efforts, preparing budgets, developing and utilising information systems, and linking employee compensation to organisational performance. Lazenby (2014) believes that to implement strategies, it is necessary to have detailed tactical and operational plans, policies, and other driving forces to make the strategy happen. In other words, IDPs must be geared towards implementation and achievement of the strategic purpose plan.

It is proposed that the balanced scorecard be used to ensure that IDPs are successfully implemented. This will require that the leadership of each municipality define their strategic themes derived from their strategic purpose, and that they formulate KPIs, which should be linked to KSFs. When measuring strategy implementation, four key areas should be measured, namely customer value, internal business processes, learning and growth, and financial performance.

Customer value has three dimensions, namely (a) the physical attributes of the product or service, such as price, quality, speed of delivery, and completeness of the service, (b) the relationship that a customer experiences by interacting with the company, and (c) the emotional appeal of the company, or its products and services, to the customer (Ndaa 2012). The results of recent municipal elections in South Africa have confirmed communities' general unhappiness with the poor service that is currently offered by public servants in local municipalities. However, poor service delivery or customer service is not a new phenomenon in the public sector; indeed, poor service delivery was the motivation behind the drafting of the White Paper on Transforming Public Service Delivery, Notice 1459 of 1997 (RSA 1997), also referred to as the "Batho Pele White Paper". Batho Pele is Sesotho for "people first" which informed the motto of post-apartheid public service, namely "service to the people" (Crous 2004). Eight Batho Pele principles are identified, which should be used to judge the effectiveness of service delivery in the public sector, namely the following (RSA 1997):

- Consultation – citizens should be consulted about the level and quality of the public service they receive, and, wherever possible, they should be given a choice about the services that are offered.
- Service standards – citizens should be told what level and quality of public services they will receive, so that they are aware of what to expect.
- Access – all citizens should have equal access to the services to which they are entitled.
- Courtesy – citizens should be treated with courtesy and consideration.
- Information – citizens should be given full and accurate information about the public services they are entitled to receive.
- Openness and transparency – citizens should be told how national and provincial departments are run, how much they cost, and who is in charge.
- Redress – if the promised standard of service is not delivered, citizens should be offered an apology, a full explanation, and a speedy and effective remedy, and when complaints are made, citizens should receive a sympathetic, positive response.

- Value for money – public services should be provided economically and efficiently, in order to give citizens the best possible value for money.

It has been suggested that customer needs are becoming increasingly complex, dynamic, and difficult to satisfy, due to society's pursuit of individualism, and the increasing fragmentation of traditional social groups (Lowson 2003). In a socially divided and fragmented country such as South Africa, the situation of customer satisfaction becomes even more complex. This requires that local municipalities become increasingly sensitive to customer needs, expectations and satisfaction. In line with the customer relationship management approach, it is crucial that products and services be designed to meet customer needs and wants. Reddick (2010) coined the term "citizen relationship management" to refer to customer relationship management in the public sector, and he asserts that government should become more citizen-centric, rather than customer-centric. Regardless of what terminology is used, local government should become more community-focused. This means that municipalities should not just provide services to communities, but they should involve the immediate community of a local municipality as the driving force and the main consideration when corporate strategy is formulated. This will ensure that service delivery is carefully planned, and that strategy formulation is closely linked to strategy execution.

The second key area that should be measured, according to the balanced scorecard perspective, is internal business processes. This key area consists of three business processes, namely (a) innovation, (b) operations, and (c) post-sale service (Kaplan and Norton 1996). During the innovation process, it should be assessed whether local municipalities conduct research regarding emerging and latent needs of customers, and accordingly create products and services to address customer needs. For example, use of ICTs (information and communication technologies), such as wide area networks, the Internet, and mobile computing, by government agencies should be considered (Kitaw 2015). Thus, it is important for local municipalities to measure the extent to which a particular local municipality has successfully adopted innovation in order to address customer needs.

The operations process of a municipality is typical of the supply chain process of a business, which starts with the customer order and ends with delivery of the product (Kaplan and Norton 1996). Although this process was previously monitored and controlled by financial measures, it seems more appropriate to measure operations through total quality management (TQM), which emphasises quality, cycle time, and cost (Kaplan and Norton 1996). Response times seem to be one aspect that is particularly relevant to local municipalities. This will require a proper management information system, which will include information such as:

- when a problem was reported (e.g. a leaking water pipe, or a blocked sewerage line), or when a service call was received (e.g. a call for an ambulance or the fire brigade),
- the scheduling of the required services,
- the ordering of raw materials (for the service, or in batch),
- the date on which raw materials were received, and
- the date on which the problem was resolved or the service was rendered.

In order to measure process time, time frames should be set against which service delivery can be measured. Matrices such as just-in-time (JIT) and manufacturing cycle effectiveness (MCE) can also be used in the service industry (including local municipalities) as a time



measurement in the process phase (Kaplan and Norton 1996). It is important for local municipalities to measure not only process time, but also process quality. Quality measures can include, for example, measures of waste, rework, returns, waiting times, inaccurate information, delayed or denied access, unfulfilled requests, customers not treated as valued, and ineffective communication (Kaplan and Norton 1996).

The final measurement during the process phase is cost. Process cost measurement includes the traditional cost accounting system, which measures expenses and efficiencies of individual tasks, operations and departments (Kaplan and Norton 1996). This requires that proper budgeting and asset management be done. In order to manage assets appropriately, it seems necessary that municipalities invest in an ISO (International Organization for Standardization) asset management system, in this case ISO 55000. With regard to cost accounting, Mohr (2015) suggests that cost accounting and performance naturally complement each other, and that this complementarity promotes trust in performance information and increases organisational learning. Moreover, it should be realised that the results of performance measurements of municipalities are not just used for control and evaluation purposes, but should be communicated to the community, so as to ensure that citizens of the state are informed about effective spending of their tax money and the services provided (Kont and Jantson 2012).

Finally, post-sale service should be measured. Measurement of post-sale service includes aspects such as treatment of defects and returns, and processing of payments (Kaplan and Norton 1996). This final measurement is critical for any public institution, since it can reveal the degree of satisfaction customers are experiencing with regard to a service rendered. Increased pressure is being placed on the South African public sector, through the White Paper on Transforming Public Service Delivery, which requires that services be delivered according to Batho Pele principles, as explained above. In order to promote post-sale service, it is important that each municipality develop a service charter that provides details regarding the service standards against which customer satisfaction and service quality can be measured.

The third key area of measurement, according to the balanced scorecard perspective, is learning and growth. Kaplan and Norton (1996) identify three main categories of the area of learning and growth, namely (a) employee capabilities, (b) information systems capabilities, and (c) motivation, empowerment, and alignment. Chai (2009) includes an additional category, namely organisational capabilities. Employee capabilities can be measured through employee satisfaction and return on investment of employee training (Chai 2009). In order to measure organisational capabilities, it is necessary to assess whether the organisational culture supports translation of strategy into action. In order to assess information system capabilities, it may be necessary to evaluate the extent to which e-governance has been adopted by a particular municipality.

Evaluation is the final stage of the strategic management process. According to David (2013), the three fundamental strategy evaluation activities are (1) reviewing external and internal factors that are the basis for current strategies, (2) measuring performance, (3) and taking corrective action. Thus, evaluation is about reviewing the performance of the strategy, making interventions where necessary, and taking corrective steps as determined by the nature of the problem. In this regard, it is argued that local government must put in place a performance management system that will gauge the performance of the

municipality in relation to the IDP. The system must check the performance of individuals and other stakeholders who are custodians, and, as such, have a keen interest in the sustainable development of their area of interest. However, it remains the responsibility of senior management and executive leadership to determine whether the municipality has satisfactorily made organisational benefits of strategic importance accrue (Steyn 2010). If the performance of the municipality is not satisfactory, the situation needs to be reviewed, with the aim of correcting it (Steyn 2010).

IMPLICATIONS FOR LOCAL GOVERNMENT IN SOUTH AFRICA

It is recommended that municipalities should consider their current organisational structures, in order to establish whether they are still relevant. Currently, most municipalities are still operating within a bureaucratic paradigm, which is inappropriate in the knowledge economy. Steyn (2012) asserts that bureaucratic paradigms do not allow leaders to initiate cross-functional structures, and, as such, little consideration is given to employee needs and wants, authority, responsibility, and accountability. This calls for a transition from the current ineffective bureaucratic organisational structures to hybrid business models. Moreover, the effective functioning of the project office cannot be overemphasised, and for this reason it is critical that every municipality appoint a chief portfolio officer at executive level, in order to ensure proper integrated development planning, in line with the directives given by national government.

It is further necessary to acknowledge that in order for local government to be successful in its developmental projects, the balanced scorecard approach needs to be implemented. This is mainly because the balanced scorecard is a holistic and integrated measurement tool that has the potential to steer local government towards success. Implementing the balanced scorecard approach will assist municipalities to achieve meaningful development, rather than mere compliance with directives given by national government. Another problematic area in South African local governments is the issue of accountability. The South African Constitution (RSA 1996a) dictates that local government must be politically and financially accountable. This requirement placed on local government implies that local government needs to provide evidence of political accountability, an absence of corruption, that targets have been met for the intended groups, and that these groups are satisfied with the policies that are being implemented (Parnell and Poyser 2000). Through effective performance management, as promoted by the balanced scorecard approach, accountability will be ensured, which will help municipalities to account for public funds and all other resources provided, so as to ensure service delivery and socio-economic development.

CONCLUSION

Most South African municipalities are generally compliant as far as IDPs are concerned. However, since the focus is mainly on compliance, the true benefits of integrated development planning are seldom realised. This is evident from the Auditor General reports from some years, which show that most municipalities are still failing miserably, despite complying



with the law with regard to integrated development planning. This poor performance of municipalities is often ascribed to a lack of capacity, particularly leadership capacity, which poses serious challenges to municipalities. However, if municipalities do not commit to complete transformation, integrated development will fail, in the same way that many other government initiatives have failed to promote socio-economic development.

The key theoretical contribution of the study is that it advances the current body of knowledge regarding integrated development planning, by proposing that IDP implementation should be assessed from a balanced scorecard perspective. Offering a balanced scorecard perspective of IDPs seems necessary in order to transform municipalities in South Africa from mostly ineffective and nonperforming entities to financially sound entities that fulfill their mandate of service delivery and socio-economic development. The current approach is clearly ineffective, and it is therefore suggested that municipalities should embrace sound value-adding business principles, in order to fulfill their mandate as set out in the Constitution (RSA 1996a). Moreover, the conceptual framework offered by the study will assist municipalities to successfully implement and execute IDPs, which is much needed in order to ensure socio-economic development in the developing country of South Africa.

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