The performance based budgeting as a catalyst for effective delivery of primary health care

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ABSTRACT

The main aim of this article is to explore how performance-based budgeting has an effect on primary health care service delivery in the Eastern Cape. This article assessed the performance-based budgeting system in the Eastern Cape Department of Health in an attempt to advocate for effective and efficient health service delivery. The Eastern Cape Province is succumbing to insufficient funding at the provincial level and this has a clear-cut reflection on the administration of services within respective departments. The article is premised on a constructivist paradigm that adopts a qualitative approach where document analysis was employed for collecting data. The Eastern Cape Province is succumbing to insufficient funding at the provincial level and this has a clear-cut reflection on the administration of services within respective departments. The article employed the Public Choice Theory and the Concept of New Public Management. Three main findings emerged from the article of the crippled funds in the province, the human resources crisis, poor public finance management, and shortage of health equipment. Data were analyzed using thematic analysis to examine the distinctive themes and sub-themes identified from within the reviewed literature. Recommendations were thus given based on the discussed and derived themes to ensure that there is an appropriate budgeting system to ensure efficient and effective provision of health care services in the Eastern Cape Department of Health.

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Introduction

Performance based budgeting is a policy mechanism that enables decision-makers to systematically account for the results achieved with public funds (Dunning, 2014; DeVries & Nemec, 2019). Performance-based budgeting represents an important reform that requires much more sophisticated analysis than traditional line-item budgets that simply allocate funds to government agencies. A performance budget is one that reflects both the input of resources and the output of services for each unit of an organization. This type of budget is commonly used by government bodies and agencies to show the link between taxpayer funds and the outcome of services provided by federal, state, or local governments (National Treasury, 2021). Performance based budgeting improves performance accountability, Alawia, Rahman & Prastiwi, (2021), define it as a way the government measures its performance in carrying out its duties as a public oriented organization. Therefore, it is important for performance-based budgeting to be part of the health planning in the South African health sector.

South African health departments are underfunded and therefore struggle to implement performance-based budgeting. Though performance-based budgeting is important in government, there seems to be no effort in its implementation and thereby having a huge impact on health care service delivery in South Africa. The combination of an uncertain budget ceiling, a misaligned planning

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and budgeting cycle, poor costing of service delivery activities, insufficient funds to cover core items of poor health care service delivery in South Africa. Covid19 has impacted in the implementation of performance-based budgeting, the province had to focus on the impact of Covid19 and still primary health care suffered. These challenges have had a huge impact on health care service in the Eastern Cape Department of Health (ECDoH). The Department of Health holds overall responsibility for health care, with a specific responsibility for the public sector. However, for this responsibility to be carried there should be enough funds. Ensuring effective and fiscally sustainable health spending by governments is a challenging task (Ruiz et al., 2017).

Performance based budgeting is important in government but performance stimulation such as performance-based budgeting have not received much empirical attention. Most studies carried have focused on the traditional line budgeting system which only focused on the financial aspects and would overlook issues of performance and its influence on effective and efficient health care services (Ho, 2020). This article is assessing the importance of performance-based budgeting as a planning tool for the management of programmes in the Department of Health in the Eastern Cape. This article investigates how policies have an effect on the budgeting at national and provincial levels. However, considering the provincial health departments are responsible for the provision of publicly funded health services, it is essential to look at how the bulk of government spending is being used to ensure the health services in the Eastern Cape are being provided effectively and efficiently. The article adopts the public choice theory, this theory is relevant, because public choice advocates that the government should only protect individual rights, provide public goods and address externalities. Furthermore, the public choice theory focuses on budgeting which falls under public finance in public administration. In the explanation of what public choice theory is, it was noted that the public choice emerged as a reaction of traditional public finance, hence the theory's relevance to the study. The article used the qualitative research methodology and used secondary data collection which included the auditor general's reports, department of health reports.

The article's main aim is to:

- i. Explore how performance-based budgeting as an effect on primary health care service delivery in the Eastern Cape.
- ii. To identify the challenges being faced in the Eastern Cape Department of Health to ensure effective health care service delivery.

The Eastern Cape Health Department, is crippled financially as its budget was depleted in providing primary healthcare. There is an insufficient budget to facilitate the effective delivery of health care services due to financial mismanagement (Keita, 2014). Performance-based budgeting has an impact on service delivery. Mothudi (2020) noted that the Eastern Cape Department of Health is underfunded and hence its poor performance in ensuring the delivery of primary health care in the province. The Eastern Cape is provincial health system is underfunded due to historical and incremental budgeting (Sutler, 2017).

Furthermore, Mtsholongo (2013) noted that the ECDoH received 781.5 million by 166.6 million in 2012/2013. Therefore, the allocation of 562.792 received in 2013/2014 concludes that the Department's inability to spend its budget in the previous financial year. Eastern Cape Department of Health was crippled for not performing the essential health care services to the people of Eastern Cape; it could not pay its doctors and nurses (Mbatha & Yawa, 2016). The entire medical department ran out of stock of basic medical supplies such as drugs, injections, and other significant necessities, which have led to increased maternal and child mortality rates (Mbengashe, 2015). For the department to perform, budget execution should be appropriately done. Performance-based budgeting failed to be executed in the department because of a lack of human resources capacity, underfunding, and difficulties allocating scarce resources (Sutler, 2017). To ensure the execution of budgeting, the department has to orient management and service to results. If budget allocation disregards performance, politicians, managers, and health workers will too.

Theoretical Overview: Public Choice Theory

The article draws from the Public Choice Theory founded by Thomas Jefferson Centre for Studies in Political Economy and social philosophy by James Buchanan and Warren Nutter at the University of Virginia (Buchanan, 1986; Vargas Hernandez, 2015). The theory is based on the assumption that individuals pursue their aims and act according to their preferences (Gallagher, 1993; Gallagher, 2013). In the public choice theory, the budgetary actors are usually assumed to work in their self-interest rather than the public's interest (Poterba, 1988; Tresch, 2015). The public choice theory has an important influence on governments across the world. The theory is relevant in areas of public affairs and political science.

The article focuses on the relevance of public choice theory in budgeting to ensure the efficiency and effectiveness of the health care service. Public choice and budgeting have so much in common. Both have similar interests in the choices that government makes (Mengiste, 2020). They both focus on the actions of budgetary actors. Public choice deals with public finance significantly; indeed, it emerged as a reaction of traditional public finance, and the public choice perspective all takes the supply and demand of the public goods (Rowley & Schiender, 2008). Economists argued that when the public choice theory was developed, private markets fail to allocate resources efficiently. For example, the government of South Africa thinks about the budget of the country. There is an immediate issue of dividing the overall national resources, which the theory assumes are already scarce. In this regard, the national government has to ensure that the Eastern Cape Department of Health is allocated resources (financial resources) to deliver health care services.

This theory resonates with the study because public choice advocates typically argue that the government should only protect individual rights, provide public goods, and address externalities. So, this is relevant to the study because the budget falls under

public finance in public administration. In explaining what public choice theory is, it was noted that public choice emerged as a reaction to traditional public finance, hence the study's relevancy.

Conceptual Overview: New Public Management

The article also adopts the New Public Management(NPM) approach, a new paradigm used to promote the principles of decentralized, democratic, and free-market orientated government (Vyas-Doorgapersad, 2011). The central core of NPM reforms has to date been directed toward reconstructing the nature of the public provision, mainly using improved resourcing and financial management (Vargas Hernandez, 2015). The New Public Management allowed for a remarkable transformation in public funding, much public finance management. Public finance management includes budgeting, accounting, internal controls, auditing, transparency and efficiency, and effectiveness for South African citizens. It is a vision, an ideology, or a bundle of particular management approaches and techniques (Scott & Enu-kwesi, 2018). New public management does not emphasize processes that are inputs but on efficiency (outputs). This is because it is challenging to calculate the efficiency of public services and controls according to the way public funds are spent (Fatemi & Behmanesh, 2012). These provide a guide on ensuring the efficiency and effectiveness of services to the public. Furthermore, it allows for the execution of tasks in cooperation with other subjects. This cooperation helps increase citizens' trust towards the government because there is greater transparency of public funds (Van de Walle & Hammerschmid, 2011).

The main objective of NPM is to improve the economy, efficiency, and effectiveness of the public sector and increase service quality (Wirksa, 2014). The new public management approach and its principles have allowed the government to overcome a lack of proficiency in managing public funds in general (Keita, 2014). Its principles had a considerable impact on the performance of the public sectors in ensuring that funds were efficiently used. The NPM also brought about the concept of a performance budgeting system which allowed for the government to emphasize inputs (what activities need to be done) to achieve outputs (benefits for citizens). It also enables the government to overcome overspending and underspending, planning on achievable goals and objectives to ensure transparency, accountability, and efficiency in service delivery (El-ghalayini, 2016).

Public finance management is an essential component in managing the internal part of the NPM (Nyamita, 2015). Financial resources are fundamental for the execution of any policy and also for efficient and effective service delivery. The Eastern Department of Health was underfunded and therefore failed to deliver health care services. The approach and the principles that it adopted have allowed the government to overcome a lack of expertise in managing public funds in general. The use of better management tools means that the government can plan its budgeting program and policy. The principles also fortified for more accountability, transparency, efficiency, and effectiveness, leading to better service delivery (Keita, 2014). New Public Management and Public Choice Theory are crucial elements in developing a relationship between the government and the public. In this study, budgeting is planning that ensures effective and efficient service delivery. These two concepts advocate public funding. Furthermore, New Public Management is based on the principles of Public Choice Theory.

Public Finance in South Africa

Okubena (2011) noted that, in terms of section 10 (1) of the Local Government Transition Act (Act 97 Of 1996) and Section 153 of the Constitution of the Republic of South Africa 1996 as amended, local government has a responsibility to use resources in a practical, economical accountable and transparent manner. Furthermore, local government has structure and manage their administration, budgeting, and planning processes to prioritize citizens' basic needs, desires, and demands. It includes the responsibility by municipal officials to set clear objectives, monitor and assess performance regularly, prepare an Integrated Development and financial plan in respect of all their powers, functions, and duties, and report to the community annually. The overall reform and transformation of the local government dispensation, which commenced with the promulgation of the Republic of South Africa as amended, have not only affected the composition and internal functioning of all local authorities in South Africa has also significantly impacted municipal chief affairs. Local authorities require financial resources to achieve constitutional objectives (Ajam & Fourie, 2016). Okubena (2011) further reveals that it is clear that in South Africa, local government is facing two realities which are the fast-changing environment and secondly the limited resources which demand well-thought choices and amongst the well-thought options that are available to them. The new constitutional dispensation stipulates that the government's expenditure and financial management must stick to the basic values of accountability and transparency (Keita, 2014). Strict control over local government matters is necessary for effective public financial management (Ajam & Fourie, 2016). Public Finance Management Act of 1999 promoted the development of fiscal discipline in South Africa. It allowed the South African public sector to move from a basic cash recording system to an accrual system as recommended by the General Accepted Accounting Principles, which agree with the international norm (Bekker, 2009; Smoke 2015).

Various Types of Budgeting in South African Public Sector

The section presents various types of budgeting that are used in government department in South Africa.

Traditional budgeting system

A traditional budgeting system is based on expenditure control. The accountability of expenditures and revenues determines the effectiveness of this budget in achieving its objectives. Traditional budgeting lists all costs by line item(Ho, 2020). It means that the budget shows precisely how much is used on each item of expenditure, such as salaries and wages, transport, and equipment(Van

de Walle & Hammerschmid, 2011). This budgeting system does not provide information on the objectives of a particular government or achievement by that department (Ruppel, 2015). This format of the traditional budgeting system has become known as line-item budgeting. Most governments have moved this type of budget because it lacks accountability and transparency. With traditional budgeting, there is also a distinct lack of integration between planning and budgeting.

Line-item budgeting system

The line-item budgeting system emphasizes control over the planning and the management elements of the budget. (Ho,2020) stipulates that this system of budgeting is control-oriented. Kraan et al. (2013) further argue that this budgeting system is characterized as incremental based on information on the last completed fiscal year, the current year, and the forthcoming fiscal year. Public participation in this type of budgeting will allow the citizens to assess service delivery based on the budgeted items (James et al., 2019).

Planning, Programming Budgeting System

This type of budgeting is expensive, and policymakers or public officials realize how costly this budget is at the end of the projected future, primarily if the planned activities do not occur. This budgeting system focuses on planning for outcomes (Ho, 2020; Khalo & Fourie, 2006). It is vital if the government seeks to move beyond efficiency and management to rational decision-making decisions. The system recognizes public organizations as interdependent (Dumitrescu, 2014). The shortcoming of this budgeting approach is the lack of training and shortage of skills of the implementing officials (Bruin, 2014; Vananda, 2008). The drawback of this system was the zero-budgeting system.

Zero-Based Budgeting System

Zero-based budgeting represents a system for preparing the financial budget, which comprises all the expenses allocated to each fiscal year (Alamry et al., 2020). This budgeting system is a tool for making appropriate management decisions. Previous budgets do not guide the zero budgeting system, only considering future-related (Ibrahim, 2021). With zero-based budgeting, planning and budgeting are carried out at the same time. Like any system or approach, it has its shortcomings. It generates masses of paperwork.; it fails to consider the realities of institutional and public politics that drive budgeting, and it is not self-evident.

Importance of Performance-Based Budgeting

Performance-based budgeting focuses on results, flexibility, inclusive and long-term perspective, and hence its benefits. Performance based budgeting is essential because it offers excellent policy focus and prioritizes resource allocation, strategic planning, and management because bids for resources and their allocations have to be justified in terms of national and sectoral strategies (Altrasi & College, 2014). There is better coherence between achievement aspirations and resources available (Mohamad et al., 2017). The greater realism in target setting is achieved over time through the experience of difficulties and the obligation to render an account of performance (Ho, 2020). Stronger motivation on the part of offline managers and service providers (Mohamad et al., 2017). Monitoring and evaluation have to be done so that they may address cases of underperformance. Therefore, promotes monitoring and evaluation. The process of monitoring and evaluation will rationalize budgeting allocation.

Methodology

The article is premised on a constructivist paradigm that adopts a qualitative approach where document analysis was employed for collecting data. Secondary data included the Auditor General's reports, Department of Health reports, and what other scholars have researched. The researcher used the desktop approach for the coverage of the study, which focused on the entire Eastern Cape Province. The researcher considered the advantages of the approach; accessibility and reliability of data (national and provincial health reports); documents can be read and reviewed multiple times and remain unchanged (Bazeley, 2018). Documents can provide background information and broad coverage of data, and are therefore helpful in contextualizing one's research within its subject or field (Kerres & Bedenlier, 2020). The researcher checked that there was no bias by ensuring that beliefs and values were not reflected in the data collection and analysis and verified with more data sources (Bowen, 2009). The researcher also considered whether the authors were first-hand sources (O'Leary, 2014). This article, therefore, seeks to answer questions on budgeting in the ECDoH, namely; how the department can allocate funds to ensure that the public receives health care service delivery. Data was analysed using thematic analysis to examine the distinctive themes and sub-themes identified in the reviewed literature.

Challenges of Budgeting in The Eastern Cape Department of Health

This section presents a discussion of the challenges encountered by the Eastern Cape Department of Health in terms of budgeting.

Human Resources Crisis

There is a shortage of nurses in the Eastern Cape Department of Health. It has more effect in the rural clinics because there is no staff at the primary care level (Mokoena, 2017). The absence of a thorough organogram presents a significant challenge for healthcare services throughout the Eastern Cape. Without this document, health employees are not able to make requirements of the Ministry of Health (Maphumulo & Bhengu, 2019). Keita (2014) that the vacancy rate is 15.2% within human resources and organizational growth and associated progress. The fact that the Human Resources Department itself faces such elevated vacancy rates is significant

because it demonstrates that the Department does not prioritize the need for better labor relations and a fully staffed human resources department (Mbatha and Yawa, 2016). SAMRC (2018) noted that South Africa is among the highest investors in health on the continent. The Public Choice Theory assumes that is an immediate issue of dividing the overall national resources, which the theory assumes are already scarce, hence the shortage of staff in the Department.

Regardless of this, the ECDoH still faces challenges of understaffing. The Eastern Cape Department of Health is underfunded and therefore causing a strain on recruitment. Performance-based budgeting can be executed if there enough funding. The money budgeted and the result expected does not correlate hence the shortage of staff. The Public Theory Choice assumes that the finances are scarce. The national government has to distribute the funds to the Eastern Cape Department of Health for effective and efficient health care service delivery. South Africa has well-established monitoring and evaluation processes for budget execution. Regardless of these processes, the link between performance indicators and the budget process remains limited and still needs to be strengthened. South Africa must well establish monitoring and evaluation processes for budget execution. Regardless of these processes, the link between performance indicators and the budget process remains limited and needs to be strengthened (Manyisa & Van Aswegen, 2017).

The Eastern Cape Health system has been affected by staff shortages in top management, which has been happening for a couple of years. It has led to several factors, which include low wages, rural nature of the Eastern Cape Province. Eastern Cape is one of the provinces that have shortages of critical professional occupations (Mbengashe, 2015). The province has one specialist who has to cater to many people; due to this, the specialist is strained and leaves the province failing to serve all patients on time, leading to poor health care service delivery (Mtsholongo, 2013). It, therefore, leaves room for questioning on who will keep track of the vacant posts. However, the absence of such mechanisms would apply a noticeable effect on the department's ability to ensure that positions are filled in time, Overy et al., 2010; Maphumulo & Bhengu, 2019).

Shortage of Health Equipment

Health advocacy has been focusing on the Eastern Cape health public health system (Mokoena, 2017). The Eastern Cape Health Crisis Action Coalition comprises groups such as Section27, the Treatment Action Campaign, and the Rural Doctors Association of South Africa says that patients are turned away from health facilities. They do so without the essential drugs, and in some worse cases, people are failing to get tested because there have no test kits available. It is a crisis that has been going on for some time now (Overy et al., 2016). The Nelson Mandela Academic Hospital is reported to have had insufficient beds for the patients using the facility, resulting in patients sharing beds (Mbengashe, 2015). The wards were unsanitary, and the department received reports of nurse neglect and poor treatment of patients. The diet of the hospital was inferior, shortage of blankets and unreliability of electricity in the maternity wards meaning the babies were delivered using the light of the cell phones (Sutler, 2017).

Performance-based budgeting is vital because, without proper finances, there will understaffing, vacancy crisis, and shortage of health equipment. However, the findings contradict the investment that the South African Government gets from funders (Presidential Summit, 2017). However, there is a need for the consolidation of health service delivery with recurrent budgets. Unfortunately, most African countries poor budget allocation in the health sector. The African continent, unlike the Western countries depends, has on aid. In Zimbabwe, there has been a decline in health care service, and the health sector is vulnerable (Mangwanya, 2019).

Poor Financial Management

The Eastern Cape Department of Health was underfunded, and the unfunded enterprises had delivered extra budget stresses. The treasury and the department should have budgeted for the additional costs associated with enterprises (Mothudi, 2020). The Public Choice Theory states that budgetary actors are usually assumed to work in their self-interest rather than the public interests. The Eastern Cape Department is underfunded however it might not be the only problem that it is facing. There has been issues mismanagement of funds which emanated from self-interest (corruption). Most of the underfunding of the enterprises link to employees' compensation, which is one of the primary cost drivers within E.C. province (SAMRC, 2018; Ngobeni et al., 2020). The success of any budget is determined by the funding available. The Eastern Cape Department of Health struggles to provide efficient and effective primary health care because the province is underfunded. Health workers cannot perform without proper financing. The province's crisis of underfunding affects the challenges mentioned above.

Conclusion

The article was guided by the Public choice Theory and the concept of New Public Management. The Public Choice Theory is known for how it relates with budgeting because of the similar interests in government's choices of public finances. The findings from the study show that the underfunding has caused poor health care service delivery in the Eastern Cape Department of Health. With proper funding in primary health care services are hindered and hence the findings from the study. Therefore, performance-based budgeting failed to be implemented in the Eastern Cape Department of Health because of the crippled financial state in the province. Furthermore, for performance-based budgeting to be implemented there is need to revisit the allocation of funds in the Eastern Cape Department of Health. literature from has shown how primary health care is lagging behind, performance-based budgeting has to be enforced in the rural health system.

Based on the main findings the article gave some recommendations:

Participatory budgeting: Participatory budgeting is defined as a way of managing public money and a way of engagement with the public in government decision making. Participatory budgeting is a democratic process where the community that is the local government directly decide how the money is going to be spent (Erasmus & Fourie, 2014). Participatory budgeting should be motivated by the desire to democratically reallocate public money at the community level. The province should, therefore, involve the community in the budgeting process because it is the community that has needs and thereby it makes the job simpler to involve them. The community needs services are delivered to them; therefore, they are the best to give ideas and recommendations for the betterment of their wellbeing.

Transparency and honesty: There should be transparency and honesty within the organizations, therefore it is very key for the ECDoH to be informed of the budget allocation that will help them offer efficient and effective health care service. This is not to say that department heads should "Occupy Budget Street" in protest, but groups should contemplate on the end product in case of proper health care service has been delivered. Communication around expectations and the service being properly delivered will save time and effort, and result in happier budgeters all around (Visser & Erasmus, 2015). Thus, it is important that transparency and honesty be employed when the budgeting process is taking place. Honesty will thus ensure that there is proper allocation of resources to be respective departments to ensure that there is effective and efficient health service delivery (Mbatha& Yawa, 2013).

Accountability: Accountability is one of the cornerstones of democracy and one of the pillars of accountability is how swiftly the government reports back to the citizens through the parliament, about how it would have spent their taxes (Van de Walle & Hammerschmid, 2011). The government is entrusted by citizens to manage and govern public resources. This constitutes a contract of accountability between citizens and the government. It is the citizens' right to know what the government intends to achieve and its accomplishments. Thereby accountability is important because the public is well informed about how finances are going to be allocated in the health department more discretion with waiting periods or exclusions, allowing schemes more room to control Prescribed Minimum Benefit costs (Mbatha and Yawa, 2016).

Performance based budgeting is mostly used in governments and it does not focus on provision of funds but also how the funds are used. However, most of the literature especially in the South African context has focused mainly on the traditional line budgets. Performance based budgeting therefore still needs to be widely researched on to ensure that there efficient and effective primary health care services. It is very important for health departments in South Africa to look into other types of budgets such as line-item budgeting and planning, programming budgeting. Exploring the other types of budgeting also helps reduce some of the challenges mentioned in the article.

Therefore, further studies have to be carried out, on other types of budgeting that help improve public finance management and health care services in the various health departments in South Africa.

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Institutional Review Board Statement: Ethical review and approval were waived for this study, due to that the research does not deal with vulnerable groups or sensitive issues.

Data Availability Statement: The data presented in this study are available on request from the corresponding author. The data are not publicly available due to privacy.

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